

# **SIGn Journal of Social Science**

E-ISSN: 2745-374X jurnal.penerbitsign.com/index.php/sjss/article/view/v4n1-02

Vol. 4 Issue 1: June – November 2023

Published Online: November 14, 2023

#### Article Title

# The Role of Actors in Retribution Policy at the Kea-Kea Nature Tourism Park

Author(s)

Maharani Maharani\* Universitas Sembilanbelas November Kolaka

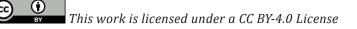
Abdul Sabaruddin Universitas Sembilanbelas November Kolaka

**Maulid Maulid** Universitas Sembilanbelas November Kolaka

\*Correspondence Email maharany.mm99@gmail.com

How to cite:

Maharani, M., Sabaruddin, A., & Maulid, M. (2023). The Role of Actors in Retribution Policy at the Kea-Kea Nature Tourism Park. *SIGn Journal of Social Science*, 4(1), 12-36. https://doi.org/10.37276/sjss.v4i1.330



#### ABSTRACT

This research aims to analyze the role of actors involved in the implementation of the Regent Regulation Number 7 of 2019. This research uses an inductive qualitative analysis. Inductive analysis is an approach that begins with field facts, analyzes them based on relevant theories and arguments, and ultimately yields a conclusion. The results show that in managing retribution at the Kea-Kea Nature Tourism Park, the Department of Tourism of Kolaka Regency has played a critical role as the Policy Creator, Coordinator, and Facilitator. However, there are obstacles to policy implementation, especially in setting and collecting retribution rates and providing adequate facilities. On the other hand, Tourism Awareness Group, as the Implementer, needs help complying with the provisions for depositing the collected retribution, mainly due to using some retribution funds for facility maintenance. Furthermore, traders, acting as Accelerators, must fully comply with retribution payment regulations. Therefore, it is recommended that the Department of Tourism of Kolaka Regency enhance its effectiveness by strengthening policy socialization and implementation oversight, particularly in setting and collecting retribution rates and providing adequate facilities. For the Natural Resources Conservation Center, improving cooperation with the Department of Tourism in supervising and enforcing retribution rules is crucial. Tourism Awareness Group is expected to understand and comply with the provisions for depositing collected retribution, including the appropriate use of retribution funds. State-owned enterprises are advised to strategically allocate Corporate Social Responsibility funds to support maintaining and enhancing Kea-Kea Nature Tourism Park facilities. Finally, traders are expected to enhance compliance with retribution payment regulations. These recommendations aim to collaborate better with related actors in retribution management, ultimately improving management quality and visitor experience at the Kea-Kea Nature Tourism Park.

Keywords: Nature Tourism Park; Retribution Policy; Stakeholder.

#### **INTRODUCTION**

Public policy addresses various issues that arise in society, encompassing various aspects and regulations (Sayful, 2020). This policy formulation is triggered by specific problems that require solutions. The policy formation process aims to lead to effective and efficient implementation so that the anticipated benefits can materialize tangibly in community life (Busthami, 2022).

The implementation of public policy serves as a crucial phase in applying policies comprehensively. This stage bridges theory and practice, where formulated policies are tested in a natural environment (Cordella, 2017). At this stage, the role of policy implementers is vital. They are individuals or institutions with the official responsibility to execute established programs, ensuring that the policies are implemented according to set objectives.

In the implementation context, implementation actors are not only those directly involved in execution but also those impacted by policies, programs, and development activities (Anggariani et al., 2020). These actors may include male and female individuals, communities, socio-economic groups, or institutions operating at various societal levels (Muis, 2022). Furthermore, these actors can be classified based on their functions and roles in the implementation process, from policy creators to accelerators who promote the swift execution of policies.

It is essential to recognize that discussions on public policy are not limited to its rationality. The political aspect also plays a significant role in the decision-making process (Muzakkir et al., 2021). Public policy is inseparable from its political context as it involves multiple stakeholders with diverse interests that must be considered. It affirms that public policy should be understood as a complex political phenomenon, where decisions are not solely based on technical considerations but also profound political considerations.

As a system, the government has functions, methods, and actions regulated within a legislative framework executed by the government through legislative initiatives and government policies. In the context of Indonesia, Law Number 23 of 2014 provides regions with the opportunity to manage their household affairs more independently (Kamal, 2019). The Regent's role is crucial here, given its strategic position in formulating strategic regional policies, especially in the context of regional governance.

Regional wealth, comprising all assets obtained through the Regional Budget Revenue and Expenditure or other legitimate sources, represents a vital asset for regions in carrying out their public functions and services (Salehoddin, 2023). In the context of funding regional government operations and improving services to the community, the retribution for the use of regional wealth occupies a vital position (Ramadhani et al., 2023). Therefore, the regulation of this retribution must be implemented with principles of democracy, equity, justice, and consideration of regional potential, as regulated in the legislation.

Law Number 1 of 2022 defines regional retribution as a levy imposed for particular services or permits the regional government provides. Retribution differs from regional taxes, where retribution is a quid pro quo for specific services rendered by the regional government to individuals or entities. This levy becomes an essential source of regional income; hence, the specifics of every retribution obligor, whether individual or entity, are regulated in the related legislation.

Tourism involves activities to enjoy the beauty and attractions a site or destination offers (Arafat et al., 2022). It is an integral part of the human experience, providing opportunities to explore unique natural and cultural features. Tourism sites, which are the focal points of tourist activities, encompass various aspects, from natural beauty to local cultural characteristics (Akhirun & Septiady, 2022). The main characteristics of tourist sites are their uniqueness and natural beauty, which distinguish each location and give it inherent value to tourists.

The development of the tourism industry is recognized to have a significant contribution to regional economies, as regulated in Law Number 10 of 2009. The presence of tourist sites not only enhances Regional Revenue but also positively impacts the improvement of community life quality (Mathew & Sreejesh, 2017), job creation (Rachman et al., 2020), awareness of environmental conservation (Sari

& Sudarti, 2021), and preservation of cultural values (Syahrial & Anjarsari, 2023). Therefore, the responsibility for tourism development rests with the government and the community, with the Ministry of Tourism and Creative Economy and the local Department of Tourism as the front line.

In a local context like Kolaka Regency, regulating regional retribution at tourist sites is very important. The Regent Regulation Number 7 of 2019 is a strategic step in regulating the collection of retribution at tourist sites, specifically the Kea-Kea Nature Tourism Park in this case. This regulation is designed to provide a clear framework for retribution collection, ensuring that the resources generated are used to maintain and further develop the tourist site.

The Kea-Kea Nature Tourism Park in the Latambaga Sub-District of Kolaka Regency exemplifies the region's natural potential. With its hot and cold water springs as main attractions and its location within a conservation area, the park offers a unique experience for visitors. Its management by the regional government, in collaboration with the Natural Resources Conservation Center under an MoU, demonstrates a joint commitment to developing and preserving nature while enhancing service quality to visitors.

Tourist area development focuses not only on its natural beauty but also on providing adequate facilities for visitors. In the Kea-Kea Nature Tourism Park area, various facilities have been constructed to enhance visitor comfort and experience, including gazebos, flying foxes, children's playgrounds, halls, kiosks, prayer facilities, and attractive photo spots. According to the Regent Regulation Number 7 of 2019, the use of these facilities is subject to retribution, serving as one way to manage the tourist area while generating Regional Revenue.

Facility management in tourist areas is vital to sustainable tourism development (Lyon et al., 2017). Thus, the Department of Tourism, as the main Facilitator in managing the Kea-Kea Nature Tourism Park, is responsible for managing retribution and ensuring that facilities are well-maintained. The direct involvement of the Department of Tourism in this management highlights the importance of the regional government's role in developing tourism, especially in areas not yet widely touched by the private sector.

The importance of collaboration and cooperation among various stakeholders becomes apparent in implementing policies for managing tourist areas. The actors' roles within the stakeholder group must be well-coordinated to create an effective coalition to support retribution policies (Iswanti, 2021). It aims to optimize the contribution of the tourist area to the Regional Revenue of Kolaka Regency while ensuring that management is carried out fairly and transparently.

However, challenges arise in the form of unscrupulous individuals who illicitly collect fees from visitors at tourist sites. This issue highlights areas for improvement

in the supervision and implementation of the Regent Regulation and a need for more clarity regarding the actors involved in the process. This situation requires an in-depth analysis of policy implementation, particularly in identifying and addressing factors that hinder policy effectiveness.

Based on the description above, this research aims to analyze the role of actors involved in the implementation of the Regent Regulation Number 7 of 2019. This objective includes identifying and evaluating the contributions of each actor in implementing the policy, focusing on enhancing the effectiveness of retribution management, and optimizing the contribution of the tourist area to Regional Revenue. The benefits of this research are expected for the local government in improving tourism area governance and for visitors and the local community to enjoy a better and more sustainable tourist environment.

#### **METHOD**

This research uses a qualitative approach to understand groups of people, objects, situations, conditions, ongoing events, and even thought systems (Whitney, 1960). This research was conducted at the Kea-Kea Nature Tourism Park in Kolaka Regency. This research utilized both primary and secondary data sources. Data was collected through interviews with key informants, field observations, literature study techniques, and document analysis concerning actors' roles in managing retribution at the nature tourism park. The acquired data was then analyzed using inductive qualitative analysis. Inductive analysis is an approach that begins with field facts, analyzes them based on relevant theories and arguments, and ultimately yields a conclusion (Neuman, 2003).

#### **RESULTS AND DISCUSSION**

The collection of retribution fees by the Kolaka Regency government marks the starting point in managing natural resources, particularly in the tourism sector. This policy was established through formal legislative stages that ensure its positive legal legitimacy, as recorded in Regency Regulation Number 13 of 2014, which amends Regency Regulation Number 5 of 2011. This amendment to the Regency Regulation reflects the local government's responsiveness to the dynamics of managing tourist sites, requiring clear and firm rules to ensure natural resources are utilized wisely and sustainably.

Specifically, in the Kea-Kea Nature Tourism Park area, the regulation concerning the retribution for using regional wealth underwent development based on Regent Regulation Number 7 of 2019. The primary aim of this regulation is to establish a retribution collection mechanism that contributes not only to regional income but also to the conservation of existing natural wealth. The established mechanism must include legality, affordability, and fairness for all parties involved (Bogia, 2021).

In implementing this policy, identifying and defining the roles of relevant actors are crucial elements that determine the success of the implementation. These actors play different but interconnected roles within the tourism ecosystem, from local government officials and tourist site managers to visitors. A deep understanding of each actor's role and responsibilities aids in devising effective strategies. It ensures that the retribution policy positively impacts the management of the Kea-Kea Nature Tourism Park and the welfare of the local community.

# A. Identifying Actors in Retribution Management at the Kea-Kea Nature Tourism Park

The actors' roles within the stakeholder group heavily influence the implementation of policies under Regent Regulation Number 7 of 2019. The management of retribution in the Kea-Kea Nature Tourism Park involves various parties classified as primary, fundamental, and secondary stakeholders. Primary stakeholders, including the Tourism Awareness Group and traders, feel the direct impact of the retribution policy. They play a vital role in daily operations and direct interactions with visitors, so the policies implemented directly affect their activities and income (Jacques, 2023).

Fundamental stakeholders, which include the Natural Resources Conservation Center and the Department of Tourism of Kolaka Regency, hold significant roles in the decision-making process and management of the Kea-Kea Nature Tourism Park. Their authority and influence in determining the direction and strategy of policy are crucial for the effectiveness of its implementation (Marua & Muzakkir, 2023). Therefore, collaboration and coordination between these fundamental and primary stakeholders are essential in achieving sustainable retribution management objectives.

Meanwhile, secondary stakeholders, including security personnel, companies like Bank BRI, Pegadaian, ANTAM, and the community and visitors, play a supportive role in the retribution management ecosystem. Although they are not directly involved in decision-making, their contributions in the form of support, advice, and input are crucial for creating a conducive environment for the implementation of retribution policy (Cheng et al., 2022). Collaboration among all stakeholder parties supports efforts to increase the Regional Revenue of Kolaka Regency by developing regional wealth in the Kea-Kea Nature Tourism Park.

# B. The Role of Actors in Retribution Management at the Kea-Kea Nature Tourism Park

In implementing the retribution policy at the Kea-Kea Nature Tourism Park, the involvement of various actors is vital to the success of the process: government entities, private sector stakeholders, and the community each play distinct but complementary roles. Nugroho et al. (2014) provides insights into the classification of actors based on their roles, consisting of Policy Creators, Coordinators, Facilitators, Implementers, and Accelerators, all of whom are vital in policy implementation.

## 1. Policy Creator

In managing retribution at the Kea-Kea Nature Tourism Park, the role of the Policy Creator is crucial. As the main decision-makers and policymakers, Policy Creators establish the legal basis and framework for collecting retribution for the use of regional wealth at tourist sites. The drafting of Regent Regulation Number 7 of 2019 by the Department of Tourism of Kolaka Regency is vital in providing legality and structure to the retribution management process, supporting the sustainability and development of the Kea-Kea Nature Tourism Park.

The involvement of the Department of Tourism as the Policy Creator reflects the local government's role in regulating and controlling the management of natural resources, which are regional assets. The policies formulated relate not only to the amount of retribution that visitors or service providers in the park must pay but also include the use of the funds collected for maintenance, conservation, and enhancement of the park facilities. These policies must balance the need for regional revenue with preserving natural and social wealth (Peng, 2021).

Regent Regulation Number 7 of 2019 underscores the importance of transparency, accountability, and community participation in the retribution management process. The Department of Tourism, as the Policy Creator, bears the responsibility to ensure that the policy is implemented fairly and effectively and is responsive to the needs and inputs of various stakeholders. In this regard, AZ stated that:<sup>1</sup>

"The Department of Tourism manages various types of tourism, including natural, cultural, and man-made attractions. Of these major categories, most are managed by us together with the local government, including the management of retribution from parking and available facilities."

However, the collection of retribution still needs to be under the applicable regulations. In this regard, AZ stated that:<sup>2</sup>

"Ticket issuance has already been implemented, but the problem lies in the obligation that each ticket torn must be immediately deposited into the regional treasury without delay. Currently, the use of tickets has yet to be fully implemented due to a significant number of requests for free access, which is detrimental. Ideally, management should be handed over to a third party, but the current conditions only support

<sup>&</sup>lt;sup>1</sup>Interview Results with the Head of the Department of Tourism of Kolaka Regency, on October 21, 2022. <sup>2</sup>Interview Results with the Head of the Department of Tourism of Kolaka Regency, on October 16, 2022.

this if a third party is willing to manage the system comprehensively. Tickets can be issued after obtaining approval from the Regional Revenue Agency. However, there are challenges in achieving the revenue targets set, for example, for the Kea-Kea Nature Tourism Park, which has a target of 50 million, which is sometimes not achieved."

Based on the above interviews, it was revealed that the Department of Tourism of Kolaka Regency, as the Policy Creator, has shown high dedication in drafting the Regent Regulation on Retribution Collection at the Kea-Kea Tourist Site. This commitment is reflected in the field monitoring activities to ensure the policy can be implemented effectively. It shows that there are serious efforts to prepare the legal basis and operational procedures needed for retribution management in the tourist area.

However, there are significant obstacles in implementing the policy, especially in decision-making related to applying retribution rates. Although the legal and procedural basis has been prepared, using tickets as one of the methods of retribution collection has yet to be effectively implemented. The reason given is the inability to reach the set retribution targets. This discrepancy between the designed policy and the reality on the ground can ultimately affect the regional revenue from the tourism sector.

The link between policy planning and execution in the field is vital to the success of retribution management at tourist sites. Regent Regulation Number 7 of 2019 states that retribution must be collected using a Determination Letter on Regional Retribution or an equivalent document, such as tickets or coupons, which should be adhered to. Non-compliance with this regulation reduces the effectiveness of retribution collection and creates the potential for revenue loss that could be used to develop and maintain the tourist area. Therefore, better collaboration and coordination between policymakers and implementers in the field are needed to ensure that policies are correctly executed and retribution management objectives are optimally achieved (Hartini et al., 2022).

## 2. Coordinator

In managing retribution at the Kea-Kea Nature Tourism Park, the role of the Coordinator, a fundamental stakeholder, is crucial for fostering cooperation among all involved parties. This coordination forms a coalition between the Department of Tourism and the Natural Resources Conservation Center, aiming to develop and manage the tourism destination effectively. The coordination orchestrated by the Department of Tourism involves not only the Natural Resources Conservation Center but also other departmental agencies, the Tourism Awareness Group, security forces, and the community, all of whom play essential roles in sustaining the Kea-Kea Nature Tourism Park. The cooperation between the Department of Tourism and the Natural Resources Conservation Center in managing the park's retribution is evident in the Cooperation Agreement between the Southeast Sulawesi Natural Resources Conservation Center and the Kolaka Regency government. This agreement stipulates the distribution of retribution, where the portion managed by the Natural Resources Conservation Center personnel is submitted to the State Treasury as Non-Tax State Revenue. At the same time, the local government's share enters the Local Treasury as Regional Revenue. Furthermore, the Coordinator's role, represented by the Department of Tourism, is also evident in efforts to establish strong collaborations with various stakeholders. Effective coordination with other departmental agencies, the Tourism Awareness Group, security forces, and the community is vital in optimizing the development and management of the Kea-Kea Nature Tourism Park. In this context, AZ expressed that:<sup>3</sup>

"Two entities have rights at this location: the Natural Resources Conservation Center and the Local Government. Specifically, the Kea-Kea forest is managed by the Natural Resources Conservation Center, so all entrance fees collected at the post are submitted to the Natural Resources Conservation Center. Therefore, as local government representatives, we only signed the cooperation agreement with the Natural Resources Conservation Center. Meanwhile, the Department of Tourism collects retribution from facilities such as gazebos, flying foxes, parking areas, and culinary businesses. The retribution collected by the Natural Resources Conservation Center is categorized as Non-Tax State Revenue and is submitted to the national treasury. Meanwhile, the retribution collected by the Local Government is handed over to the treasury officer, who then directly deposits it into the local treasury account, thus becoming part of the Regional Revenue from the tourism sector."

The coordinating role undertaken by the Natural Resources Conservation Center personnel is crucial, especially in setting the structure and rates of retribution under Government Regulation Number 12 of 2014. In this regard, SS stated that:<sup>4</sup>

"The retribution for entrance tickets is calculated per person, and the deposit is made through the Center first, then to the state through the bank. This is regulated by Government Regulation Number 12 of 2014. Thus, the retribution becomes part of the non-tax state revenue. There are specific provisions related to rates, for example, IDR 7,500 on Sundays and IDR 5,000 on weekdays. However, given the few visitors, we do not implement these provisions for fear of reducing public interest."

<sup>&</sup>lt;sup>3</sup>Interview Results with the Head of the Department of Tourism of Kolaka Regency, on October 21, 2022. <sup>4</sup>Interview Results with the Officer of the Southeast Sulawesi Natural Resources Conservation Center, on October 16, 2022.

As for the structured coordination flow, Natural Resources Conservation Center personnel act as the initial point of retribution collection from visitors. It demonstrates a tight operational linkage between the Natural Resources Conservation Center and the local government in channeling funds to the state through non-tax state revenue and regional revenue. This process reaffirms the Natural Resources Conservation Center's role as a field implementer and as a strategic link between conservation interests and local government. Thus, coordination between the Department of Regional Revenue in managing and utilizing the collected funds shows the importance of collaboration between planners, who design policies, and facilitators, who provide resources and support, in creating an effective and sustainable management model for conservation areas like Kea-Kea.

## Furthermore, AW stated that:<sup>5</sup>

"The Natural Resources Conservation Center manages entrance tickets for the tourist site. Although the Local Government owns Kea-Kea, there is cooperation with the Natural Resources Conservation Center. In this partnership, the Natural Resources Conservation Center is the planner, while the Local Government is the Facilitator, building amenities such as gazebos and others."

Effective coordination between the Department of Tourism and the Tourism Awareness Group ensures quality service and a satisfying experience for Kea-Kea Nature Tourism Park visitors. In this regard, AZ expressed that:<sup>6</sup>

"The Department of Tourism is responsible for managing the Kea-Kea Nature Tourism Park. For management purposes, we appoint several employees and honorary staff. Given the various local assets at the site, we also provide facilities such as parking spaces, gazebos, meeting rooms, flying foxes, and others."

By appointing individuals from the local community as honorary staff for various operational roles, such as tour managers, cleaners, and parking attendants, the Department of Tourism implements an inclusive and participatory approach. This approach enhances efficiency and effectiveness in managing retribution and tourist services and strengthens local community involvement in the maintenance and development of the Kea-Kea Nature Tourism Park. This coordinative effort reflects sustainable natural resource and tourism management principles, where area management balances conservation needs (Le et al., 2019), local community interests (Brune, 2022), and quality tourist experiences (Bigne et al., 2020).

Based on the interviews above, it is evident that the Department of Tourism plays a significant role as an effective coordinator, especially in

<sup>&</sup>lt;sup>5</sup>Interview Results with the Chair of the Tourism Awareness Group, on October 16, 2022.

<sup>&</sup>lt;sup>6</sup>Interview Results with the Head of the Department of Tourism of Kolaka Regency, on October 21, 2022.

managing retribution aspects and cooperation with various parties. The cooperation with the Natural Resources Conservation Center involves a clear division of tasks, where the Natural Resources Conservation Center collects entrance fees from visitors. This partnership demonstrates a coordinated effort between government agencies to maximize the potential of retribution, a vital source of income for conservation and park development.

Additionally, the Department of Tourism conducts training and monitoring of the Tourism Awareness Group, a strategic step in strengthening the capacity of the local community to participate actively in tourism management. Through this training, the Department of Tourism ensures the sustainability of responsible tourism practices and encourages improvements in the quality of service and experiences provided to visitors. It indirectly contributes to the reputation and appeal of Kea-Kea as a sustainable tourist destination.

Coordination with other stakeholders, including local government and related entities, underscores the role of the Department of Tourism as a mediator and connector in the tourism management network. This role is essential in uniting visions and resources for the development of supporting infrastructure, which, according to the agreement, is the right and responsibility of the local Government or Department of Tourism. Developing these supporting facilities enhances visitor comfort and safety (Tjilen et al., 2022), and enriches their experience when visiting the Kea-Kea Nature Tourism Park. This overall coordination effort reflects an integrated and synergistic management approach, which is vital in creating effective and sustainable natural tourism management.

## 3. Facilitator

In managing retribution at the Kea-Kea Nature Tourism Park, the role of the Facilitator, represented by the Department of Tourism, is vital in facilitating the interests of various stakeholders in the management program. As the primary Facilitator, the Department of Tourism manages the regional wealth of tourism in the Kea-Kea Nature Tourism Park. Although the private sector currently needs to manage this tourist site, the Department of Tourism remains open to collaborating with the private sector or entrepreneurs to optimize the management of the tourist area.

In managing the Kea-Kea Nature Tourism Park, the Department of Tourism, as the Facilitator, must be able to establish mutually beneficial cooperation with the private sector or entrepreneurs. This collaboration is expected to create a fair and sustainable revenue-sharing agreement for both parties (Irmayani et al., 2023). Thus, the economic and tourism potential of the Kea-Kea Nature Tourism Park can be maximized, positively impacting the development of regional tourism and enhancing the welfare of the surrounding community. In this regard, AZ expressed that:<sup>7</sup>

"It is possible to hand over management to a third party, such as the private sector, where the net proceeds are divided by a ratio of 30:70 or 40:60 between the Local Government and the private sector. However, in this case, the collection of retribution is optional according to Local Government standards; typically, the private sector sets its collection rates. The Local Government generally manages official collections, and the proceeds are deposited into the local treasury. In partnerships with the private sector, official retribution is not required. Private entrepreneurs manage the area as a business and are responsible for attracting visitors and providing facilities. The cooperation agreements usually last 25 years, allowing them to sustain and develop the tourism sector."

In its capacity as Facilitator, the Department of Tourism has played a crucial role in providing and managing facilities and infrastructure at the Kea-Kea Nature Tourism Park, covering various amenities that enhance visitor comfort and experience, including parking areas, gazebos, halls, children's play areas, lodging, and particular photo areas, along with public facilities like toilets, bridges, and prayer rooms. In this context, AW stated that:<sup>8</sup>

"According to the Regent Regulation, the rental fee for a gazebo should be IDR 50,000. However, this rate is not enforced because it does not match the actual condition of the gazebos. For instance, I repair old and damaged gazebos. Meanwhile, gazebos owned by BRI, ANTAM, and others are charged IDR 50,000 because their condition and model are better. Thus, the rental price of gazebos is not fixed and is adjusted based on size and condition."

The provision of these facilities is under Regent Regulation Number 7 of 2019, which regulates the collection of retribution for the use of some of these facilities, demonstrating the Department of Tourism's efforts to balance the provision of public amenities and the creation of regional income through retribution collection. However, some facilities' management is not yet fully compliant with existing regulations, indicating room for improvement in adherence to regulations and efficiency in managing resources and facilities in the tourist area.

In its efforts to provide supporting facilities at the Kea-Kea Nature Tourism Park, the Department of Tourism of Kolaka Regency takes on the role of Facilitator by allocating funds from the Regional Budget Revenue and Expenditure for tourism infrastructure development. Facing budget constraints, collaboration with the private sector, mainly through Corporate

<sup>&</sup>lt;sup>7</sup>Interview Results with the Head of the Department of Tourism of Kolaka Regency, on October 21, 2022. <sup>8</sup>Interview Results with the Chair of the Tourism Awareness Group, on October 16, 2022.

Social Responsibility (CSR) funds from state-owned enterprises such as Bank BRI, Pegadaian, and ANTAM, becomes a crucial strategy in enriching tourist facilities like gazebos, clean water installations, and photo booths. In this context, AZ expressed that:<sup>9</sup>

"The gazebo located at the back is donated. However, asset ownership in Kea-Kea has been transferred to us as goods. Therefore, the retribution for these assets will go to the Local Government, not the company."

These facilities, as donated by the companies, become assets of the local government without the obligation to pay retribution to third parties, signifying a public-private collaboration model in tourism development that not only reduces the government's budget burden but also accelerates the process of enhancing the quality and availability of tourism infrastructure (Deladem et al., 2020). On the other hand, providing amenities like gazebos also creates promotional opportunities for these companies by placing stickers displaying the company's name on the donated facilities. In this context, AZ continued:<sup>10</sup>

"Indeed, there is reciprocity; we also promote entities like Pegadaian, Bank BRI, and ANTAM. As part of this reciprocity, we sometimes provide feedback to these companies."

This symbiotic relationship not only demonstrates an innovative way to mobilize resources for tourism development but also illustrates a marketing approach beneficial for the companies. They gain exposure in a tourist environment visited by various visitor segments, directly benefiting the Department of Tourism in terms of infrastructure enhancement (Yunus et al., 2021) and the companies in terms of brand promotion.

In addition to obtaining facility assistance from state-owned enterprises, the Department of Tourism has successfully built cooperation with other agencies such as the Department of Youth and Sports and the Department of Transportation. Collaboration with the Department of Youth and Sports in providing Flying Fox attractions and with the Department of Transportation in managing parking tickets exemplifies inter-agency collaboration that enhances the quality of service and visitor experience. In this regard, AZ stated:<sup>11</sup>

"We already have a development plan that may be realized next year. We have planned the construction of a crossing bridge, and next to it, a new culinary stall will be available at a location previously unused. Additionally, we plan to improve the parking area and camping site. We will also add some activities, such as rafting, funded from the Regional Budget Revenue and Expenditure."

<sup>&</sup>lt;sup>9</sup>Interview Results with the Head of the Department of Tourism of Kolaka Regency, on October 21, 2022. <sup>10</sup>Interview Results with the Head of the Department of Tourism of Kolaka Regency, on October 21, 2022.

<sup>&</sup>lt;sup>11</sup>Interview Results with the Head of the Department of Tourism of Kolaka Regency, on October 21, 2022.

However, it is acknowledged that the condition of the facilities in the area has yet to reach the expected standards, with some infrastructure being inadequate, damaged, or obsolete. In response, the Department of Tourism has designed a comprehensive development and renewal plan, including fixing toilets, repairing bridges, expanding parking areas, developing camping areas, and revitalizing culinary stalls. These steps demonstrate the Department of Tourism's commitment to improving the quality and completeness of facilities, expected to enhance the appeal of the Kea-Kea Nature Tourism Park as a sustainable and inclusive tourist destination.

Based on the interviews above, it is revealed that the Department of Tourism, as a facilitator, faces challenges in providing facilities according to the standards set by Regent Regulation Number 7 of 2019. This constraint results in the inability to set the appropriate retribution rates, given that the existing facilities must meet visitor expectations or the established standards. This issue affects visitor experience and the potential regional income from the tourism sector sourced from retribution collection.

Furthermore, the need for improvement and the addition of some facilities, such as an inadequate crossing bridge, is a crucial aspect that must be addressed promptly. The inadequate condition of these facilities indicates a gap between planning and implementation in the field, which can hinder the achievement of retribution management goals and the improvement of service quality at the Kea-Kea Nature Tourism Park. The effectiveness of the Department of Tourism as a facilitator in addressing these issues will be crucial in enhancing facility standards and visitor comfort while ensuring compliance with applicable regulations.

Addressing these challenges requires a comprehensive approach involving better coordination between the Department of Tourism and relevant agencies, increased budget allocation for the development and maintenance of facilities, and utilizing collaboration with the private sector through schemes like CSR to support infrastructure financing. Enhancing the Department of Tourism's capacity to manage resources and coordinate various parties will be vital in optimizing its role as a facilitator (Utami et al., 2022), thereby creating a tourist environment that is not only safe and comfortable for visitors but also economically beneficial through increased retribution revenue.

## 4. Implementer

In managing retribution at the Kea-Kea Nature Tourism Park, the role of the Implementer, represented by the Tourism Awareness Group, involves direct interaction with visitors and serving as an attendant in tourism management. The Department of Tourism supervises the Tourism Awareness Group, assigning tasks and functions as needed, such as parking attendants, entrance staff, cleaners, and ride operators. Approximately 20 members of the Tourism Awareness Group are involved in managing the Kea-Kea Nature Tourism Park.

However, in performing its role as the Implementer, Tourism Awareness Group requires proper training and supervision from the Department of Tourism. This training is essential to ensure that Tourism Awareness Group can carry out its duties effectively and efficiently according to established standards. Strict supervision is also necessary to ensure the quality of service provided to visitors (Riadi et al., 2023) and the transparent and accountable management of retribution (Puspitasari et al., 2022). In this context, AW stated:<sup>12</sup>

"I come from the Department of Tourism and have been appointed as an employee and tourism manager because no one else was willing to manage Kea-Kea; therefore, we manage the retribution. Tourism Awareness Group comprises 20 people responsible for overall management, including cleanliness. For attractions like the flying fox, many guards are needed, up to 10, especially when there are many visitors. I have 2 cleaning staff hired by the Local Government through the Department of Tourism, so their workload is heavier, especially during floods."

In executing tasks from the Department of Tourism, the Tourism Awareness Group's role as an Implementer in the retribution management process plays a critical part in the local tourism ecosystem. Although the Tourism Awareness Group is not burdened with daily income targets by the Department of Tourism, their responsibility to deposit collected retribution to the Treasurer of the Department of Tourism is a crucial task that supports operational smoothness and financial sustainability of the park management. In this regard, AW stated:<sup>13</sup>

"Here, we are not given income targets; only revenue from sales is counted. The cooperation between the Natural Resources Conservation Center and the Local Government divides responsibilities, where the Natural Resources Conservation Center manages its area. At the same time, the Local Government is responsible for facility development. As for the entrance ticket retribution, we collect and submit it to the Natural Resources Conservation Center."

Their involvement in this process reflects a participatory approach to tourism management, where the local community is integrated into the operational structure and management, allowing revenue from tourism activities to contribute directly to the development and maintenance of tourist facilities and further development of the tourist destination itself. However,

<sup>&</sup>lt;sup>12</sup>Interview Results with the Chair of the Tourism Awareness Group, on October 16, 2022.

<sup>&</sup>lt;sup>13</sup>Interview Results with the Chair of the Tourism Awareness Group, on October 16, 2022.

there are instances where Tourism Awareness Group does not make deposits as regulated by the Regent Regulation. In this context, AW stated:<sup>14</sup>

"So far, I have not deposited retribution from damaged gazebos. I use the funds for maintenance and cleaning, considering only the three old gazebos at the front, which visitors commonly use. On the other hand, gazebos are rarely rented due to the lack of accessibility caused by a broken bridge during floods. Also, many toilets are broken, so the facilities must be improved. However, as a manager, the decision depends on the leadership above me."

This situation poses challenges in achieving the effectiveness of retribution management and compliance with existing regulations, which in turn can affect the revenue flow from the tourism sector and the allocation of resources for the maintenance and development of the tourist park. This condition reflects the importance of solid control and audit mechanisms to ensure compliance with financial management procedures (Herli & Hafidhah, 2017) and the need for training and coaching for the Tourism Awareness Group to understand its role in the tourism ecosystem fully (Romdonih, 2019).

Regarding the provision of tickets at the Kea-Kea Nature Tourism Park, the implementation process still needs to be fully realized, with tickets only available for parking and flying fox facilities. Ideally, the Department of Regional Revenue should provide tickets for all facilities. However, this implementation is hindered by several factors, including not yet setting sales targets and the condition of facilities still being considered inadequate. In this context, AW stated:<sup>15</sup>

"Ticket use is daily for most facilities, but no tickets are required for the hall, cottages, and gazebos. Only parking and flying fox rates exist. The Department of Regional Revenue still needs to provide tickets for these facilities. Ideally, the Department of Regional Revenue would be responsible for providing tickets, but this has yet to be implemented due to the absence of set sales targets."

This situation indicates a gap between policy planning and field realization, requiring evaluation and strategy adjustment to ensure that all components in retribution management can function effectively. This approach aligns with policy implementation theory, which underscores the importance of synchronization between policy design and actual conditions and capacities in the field, including the availability of facilities and an effective monitoring system to achieve set targets (Ningsih et al., 2022).

Based on the interviews above, it is revealed that Tourism Awareness Group faces challenges in performing its duties as an Implementer in the management of retribution at the Kea-Kea Nature Tourism Park, particularly

<sup>&</sup>lt;sup>14</sup>Interview Results with the Chair of the Tourism Awareness Group, on October 16, 2022.

<sup>&</sup>lt;sup>15</sup>Interview Results with the Chair of the Tourism Awareness Group, on October 16, 2022.

concerning the provisions for depositing collected retribution funds into the local treasury as stipulated by Regent Regulation Number 7 of 2019. This difficulty is exacerbated by Tourism Awareness Group's practice of using some of the retribution obtained from gazebo usage for maintenance and cleaning costs rather than depositing it into the local treasury within 24 hours. This condition illustrates a dilemma between daily operational needs for facility maintenance and regulations' stipulations for retribution deposits.

Tourism Awareness Group's practice of using retribution revenue for direct facility maintenance raises questions about the availability and allocation of the budget for tourist facility maintenance from the local government. This situation also highlights potential shortcomings in the financial management and monitoring system of the Department of Tourism in overseeing the flow and use of retribution funds. Enhanced communication and coordination between the Tourism Awareness Group and the Department of Tourism are needed, as well as the development of mechanisms that allow meeting maintenance needs without disrupting retribution deposit obligations to address this issue. This approach can be supported by resource management theory, which emphasizes the importance of efficiency, transparency, and accountability in public financial management (Kabir & Bari, 2023), especially in the context of retribution management and public facility maintenance.

#### 5. Accelerator

In managing retribution at the Kea-Kea Nature Tourism Park, the role of the Accelerator, represented by traders and visitors, is crucial in supporting the effectiveness and efficiency of the program. Traders operating in the parking area support the program by offering various culinary products to visitors. The presence of these culinary traders not only adds attraction for visitors but also potentially creates job opportunities for locals involved in the culinary business at the park (Almin et al., 2021).

According to Regent Regulation Number 7 of 2019, the role of the Accelerator reflects the tangible contributions of the trader and visitor sectors to the development and management of tourism. The support provided by the traders impacts not only the increase in visitor numbers but also the growth of the local economy through job creation in the culinary trade sector. It aligns with the efforts of the Kolaka Regency government to enhance the potential of natural tourism as a source of income and local community welfare.

Strengthening the role of the Accelerator requires good coordination and cooperation among relevant parties, including the Kolaka Regency government and the traders. Effective coordination can ensure that the presence of traders not only provides economic benefits but also supports the overall management

goals of the Kea-Kea Nature Tourism Park. However, Mrs. S expressed concerns that:<sup>16</sup>

"We open only a few times weekly; our sales depend on the situation. For example, we are open for business if an event is held at this location, such as a scouting activity or a motorcycle event."

Traders within the area must pay a booth rental fee of IDR 100,000 per month according to the Regent Regulation, which should be deposited with the Treasurer of the Department of Tourism. However, field realities show deviations from this provision, where making deposits needs to comply with the established rules. In this context, Mrs. S revealed that:<sup>17</sup>

*"We do not pay retribution because we are members of the Tourism Awareness Group."* 

This situation indicates obstacles in achieving retribution management goals, including lack of supervision, traders' limited understanding or compliance with regulations, and potential shortcomings in the effective billing and deposit system. Conversely, visitor retribution is still enforced, as Mrs. M stated:<sup>18</sup>

"Yes, I will pay the entrance fee and the gazebo rental."

In certain retribution management aspects, the system operates effectively and meets expectations. The success in collecting retribution from visitors reflects the positive role that actors can play in the system as accelerators, ensuring that vital revenue sources for the maintenance and further development of the park are secured. This success should serve as a model to improve other aspects of retribution management, especially regarding the deposit of retribution from traders.

The role of local security forces (Babinsa and Bhabinkamtibmas) as accelerators in creating a safe and orderly environment also significantly impacts the conducive conditions for visitors and the local community. These security officers ensure visitors' safe and comfortable experience and support retribution's smooth operation and management by maintaining stability and order in the tourist area. In this context, AW stated:<sup>19</sup>

"There are two security elements here: Babinsa, who is a member of the Army, and Bhabinkamtibmas, who is a member of the Police. Indeed, one of Babinsa's duties in the village is to monitor tourist destinations."

A conducive environment indirectly contributes to the success of retribution management, as visitors feel safer and more encouraged to

<sup>&</sup>lt;sup>16</sup>Interview Results with a Trader at Kea-Kea Nature Tourism Park, on October 16, 2022.

<sup>&</sup>lt;sup>17</sup>Interview Results with a Trader at Kea-Kea Nature Tourism Park, on October 16, 2022.

<sup>&</sup>lt;sup>18</sup>Interview Results with a Visitor at Kea-Kea Nature Tourism Park, on October 16, 2022.

<sup>&</sup>lt;sup>19</sup>Interview Results with the Chair of the Tourism Awareness Group, on October 16, 2022.

visit, which in turn can increase revenue from retribution. The community security approach implemented by Babinsa and Bhabinkamtibmas, involving cooperation and coordination with the local community and park management, reflects the application of preventive security theory, where prevention and partnership are vital to creating a safe environment and supporting tourism activities and socio-economic development in the area (Irfan, 2022).

The interviews above revealed that Kea-Kea Nature Tourism Park traders need to comply with Regent Regulation Number 7 of 2019. Interestingly, the reason behind this non-compliance is the traders' perception of themselves as part of the Tourism Awareness Group, thus feeling exempt from the obligation to pay retribution. This perception indirectly affects the effectiveness of retribution management in the park, where revenue from trader retribution could be a significant funding source for the maintenance and development of the park.

This situation indicates a misunderstanding or need for a more precise understanding of retribution provisions and Tourism Awareness Group membership criteria. The role of traders, which should function as accelerators in supporting the park's sustainability through their retribution contributions, must be improved by this incorrect assumption. Addressing this issue requires joint efforts from the Department of Tourism, Tourism Awareness Group, and related stakeholders to enhance outreach about retribution policies and regulations and clarify each party's roles and responsibilities in the tourism ecosystem. This approach aligns with conflict management and negotiation theory in organizational and community management, emphasizing the importance of effective communication and resolution of misconceptions to achieve agreement and compliance with established rules (Tinambunan & Siahaan, 2022).

# **CONCLUSIONS AND SUGGESTIONS**

Based on the results and discussion, it can be concluded that in managing retribution at the Kea-Kea Nature Tourism Park, the Department of Tourism of Kolaka Regency has played a critical role as the Policy Creator, Coordinator, and Facilitator, with a high commitment to policy formulation and interagency coordination. However, there are obstacles to policy implementation, especially in setting and collecting retribution rates and providing adequate facilities. On the other hand, Tourism Awareness Group, as the Implementer, needs help complying with the provisions for depositing the collected retribution, mainly due to using some retribution funds for facility maintenance. Furthermore, traders, acting as Accelerators, must fully comply with retribution payment regulations, influenced by their perception of being part of the Tourism Awareness Group. This situation reflects the complexity and challenges of managing retribution at the Kea-Kea Nature Tourism Park, which requires collaboration and mutual understanding among various related actors.

Based on the above conclusions, it is recommended that the Department of Tourism of Kolaka Regency enhance its effectiveness as Policy Creator, Coordinator, and Facilitator by strengthening policy socialization and implementation oversight, particularly in setting and collecting retribution rates and providing adequate facilities. For the Natural Resources Conservation Center, improving cooperation with the Department of Tourism in supervising and enforcing retribution rules is crucial. Tourism Awareness Group is expected to understand and comply with the provisions for depositing collected retribution, including the appropriate use of retribution funds. State-owned enterprises are advised to strategically allocate Corporate Social Responsibility funds to support the maintenance and enhancement of facilities at the Kea-Kea Nature Tourism Park, which could include basic infrastructure and tourism support facilities. Finally, traders are expected to enhance compliance with retribution payment regulations, understanding that their contributions are essential for the sustainability and development of the park. These recommendations aim to collaborate better with related actors in retribution management, ultimately improving management quality and visitor experience at the Kea-Kea Nature Tourism Park.

# **REFERENCES**

- Akhirun, L., & Septiady, Y. (2022). The Exploring Ondel-Ondel Village: A Study of the Network and the Working System of Kramat Pulo's Ondel-Ondel. *SIGn Journal of Social Science*, *3*(1), 14-25. https://doi.org/10.37276/sjss.v3i1.188
- Almin, M. R., Mustakim, M., & Qomariyah, E. (2021). Pengembangan Potensi Wisata Kuliner Lokal dalam Menunjang Kegiatan Pariwisata Sektor Usaha Mikro di Kawasan Kendari Beach Kota Kendari. *Business UHO: Jurnal Administrasi Bisnis*, 6(2), 334-357. https://doi.org/10.52423/bujab.v6i2.22203
- Anggariani, D., Sahar, S., & Sayful, M. (2020). Tambang Pasir dan Dampak Sosial Ekonomi Masyarakat di Pesisir Pantai. SIGn Journal of Social Science, 1(1), 15-29. https://doi.org/10.37276/sjss.v1i1.96
- Arafat, A., Syahrir, S. N., & Triani, N. (2022). Implementation of the Tourism Park Development Program in Unamendaa Village. SIGn Journal of Social Science, 3(1), 55-74. https://doi.org/10.37276/sjss.v3i1.322
- Bigne, E., Fuentes-Medina, M. L., & Morini-Marrero, S. (2020). Memorable Tourist Experiences versus Ordinary Tourist Experiences Analysed through User-Generated Content. *Journal of Hospitality and Tourism Management*, 45, 309-318. https://doi.org/10.1016/j.jhtm.2020.08.019
- Bogia, V. H. (2021). Implementation of Business Services Retribution Policy in Tomohon City (Study on Optimizing Retribution for Tourism Areas in Tomohon City). *Journal of Social Science*, 2(6), 850-856. https://doi.org/10.46799/jss.v2i6.245

- Brune, J. (2022). Sustainable Development through the Tourism Sector: To What Extent Can Sustainable Tourism Contribute to Social Justice for the Local Communities? A Case Study of the Grootbos Private Nature Reserve in South Africa. *Research in Hospitality Management, 12*(2), 133-141. https://doi.org/10.1080/22243534.2022.2133070
- Busthami, D. S. (2022). The Principles of Good Legislation Forming: A Critical Review. *SIGn Jurnal Hukum*, 4(2), 308-319. https://doi.org/10.37276/sjh.v4i2.223
- Cheng, E. N. M., So, S. I. A., & Fong, L. H. N. (2022). Place Perception and Support for Sustainable Tourism Development: The Mediating Role of Place Attachment and Moderating Role of Length of Residency. *Tourism Planning & Development*, 19(4), 279-295. https://doi.org/10.1080/21568316.2021.1906740
- Cordella, E. C. (2017). Public Interest Regulation? The Polluter-Pays Principle in Environmental Impact Assessments: A Case of "Bipolar" Regulatory Failure. *Environmental Policy and Law*, 47(5-6), 169-181. https://doi.org/10.3233/epl-170037
- Deladem, T. G., Xiao, Z., Siueia, T. T., Doku, S., & Tettey, I. (2020). Developing Sustainable Tourism through Public-Private Partnership to Alleviate Poverty in Ghana. *Tourist Studies, 21*(1), 317-343. https://doi.org/10.1177/1468797620955250
- Government Regulation in Lieu of Law of the Republic of Indonesia Number 2 of 2014 on Amendment to Law Number 23 of 2014 on Local Government (State Gazette of the Republic of Indonesia of 2014 Number 246, Supplement to the State Gazette of the Republic of Indonesia Number 5589). https://peraturan.go.id/id/perppu-no-2-tahun-2014
- Government Regulation of the Republic of Indonesia Number 12 of 2014 on Types and Rates of Non-Tax State Revenue Applicable to the Ministry of Forestry (State Gazette of the Republic of Indonesia of 2014 Number 36, Supplement to the State Gazette of the Republic of Indonesia Number 5506). https://peraturan.go.id/id/pp-no-12-tahun-2014
- Hartini, M., Ariswandy, D., & Ahmaludin, A. (2022). Gaya Kepemimpinan dan Koordinasi Kerja terhadap Kinerja Pegawai Badan Pengelolaan Pajak dan Retribusi Daerah. Jurnal Dinamika Ekonomi, Manajemen, dan Bisnis, 1(2), 291-300. https://doi.org/10.24967/dikombis.v1i2.1825
- Herli, M., & Hafidhah, H. (2017). Peran Pengawasan Masyarakat terhadap Pengelolaan Keuangan Desa dalam Mewujudkan Akuntabilitas Keuangan di Desa. *Performance: Jurnal Bisnis & Akuntansi*, 7(1), 43-52. https://doi.org/10.24929/feb.v7i1.346
- Irfan, M. (2022). Perlindungan Aspek Keperdataan bagi Wisatawan Atas Keamanan dan Kenyamanan di Kawasan Pariwisata Kuta Mandalika Lombok dalam Mewujudkan Pariwisata yang Bermartabat. *Private Law, 2*(3), 789-794. https://doi.org/10.29303/prlw.v2i3.2040
- Irmayani, I., Hapsa, H., Marzuki, M., & Bakari, Y. (2023). River Rock Gathering Practices and Their Impact on the Taliabo Village Community. *SIGn Journal of Social Science*, *3*(2), 122-136. https://doi.org/10.37276/sjss.v3i2.327

- Iswanti, I. (2021). The Effect of Regional Tax Revenue and Regional Retribution on Increasing Regional Original Income (A Case Study at the Seruyan District Financial and Asset Management Revenue Service). DiE: Jurnal Ilmu Ekonomi dan Manajemen, 12(1), 29-39. https://doi.org/10.30996/die.v12i1.5109
- Jacques, O. (2023). Explaining Willingness to Pay Taxes: The Role of Income, Education, Ideology. *Journal of European Social Policy*, 33(3), 267-284. https://doi.org/10.1177/09589287231164341
- Kabir, F. A., & Bari, E. (2023). Resource Transmission from Financial Development to Tourism Growth: Evidence from Selected South Asian Countries. Journal of Tourism Management Research, 10(1), 80-93. https://doi.org/10.18488/31.v10i1.3399
- Kamal, M. (2019). Hubungan Pemerintahan Daerah dalam Mengelola Pendapatan Asli Daerah (PAD) Berdasarkan Undang-Undang 23 Tahun 2014. SIGn Jurnal Hukum, 1(1), 18-28. https://doi.org/10.37276/sjh.v1i1.32
- Law of the Republic of Indonesia Number 10 of 2009 on Tourism (State Gazette of the Republic of Indonesia of 2009 Number 11, Supplement to the State Gazette of the Republic of Indonesia Number 4966). https://jdih.dpr.go.id/setjen/detail-dokumen/tipe/uu/id/527
- Law of the Republic of Indonesia Number 23 of 2014 on Local Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587). https://jdih.dpr.go.id/setjen/detail-dokumen/tipe/uu/id/1605
- Law of the Republic of Indonesia Number 2 of 2015 on Enactment of Government Regulation in Lieu of Law Number 2 of 2014 on Amendment to Law Number 23 of 2014 on Local Government Into Law (State Gazette of the Republic of Indonesia of 2015 Number 24, Supplement to the State Gazette of the Republic of Indonesia Number 5657). https://jdih.dpr.go.id/setjen/detail-dokumen/tipe/uu/id/1626
- Law of the Republic of Indonesia Number 9 of 2015 on the Second Amendment to Law Number 23 of 2014 on Local Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 5679). https://jdih.dpr.go.id/setjen/detail-dokumen/tipe/uu/id/1628
- Law of the Republic of Indonesia Number 1 of 2022 on Financial Relationships between the Central Government and Local Governments (State Gazette of the Republic of Indonesia of 2022 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 6757). https://jdih.dpr.go.id/setjen/detail-dokumen/tipe/uu/id/1789
- Le, D., Scott, N., Becken, S., & Connolly, R. M. (2019). Tourists' Aesthetic Assessment of Environmental Changes, Linking Conservation Planning to Sustainable Tourism Development. *Journal of Sustainable Tourism*, 27(10), 1477-1494. https://doi.org/10.1080/09669582.2019.1632869

- Lyon, A., Hunter-Jones, P., & Warnaby, G. (2017). Are We Any Closer To Sustainable Development? Listening To Active Stakeholder Discourses of Tourism Development in the Waterberg Biosphere Reserve, South Africa. *Tourism Management*, 61, 234-247. https://doi.org/10.1016/j.tourman.2017.01.010
- Marua, A., & Muzakkir, A. K. (2023). Fajar.co.id Political Reporting: A Study on Editorial Policy Related to the Makassar Mayoral Election. *SIGn Journal of Social Science*, *3*(2), 75-87. https://doi.org/10.37276/sjss.v3i2.324
- Mathew, P. V., & Sreejesh, S. (2017). Impact of Responsible Tourism on Destination Sustainability and Quality of Life of Community in Tourism Destinations. *Journal of Hospitality and Tourism Management*, 31, 83-89. https://doi.org/10.1016/j.jhtm.2016.10.001
- Muis, A. (2022). The Local Economic Development Based on Social Capital through Farmer Community. SIGn Journal of Social Science, 3(1), 1-13. https://doi.org/10.37276/sjss.v3i1.179
- Muzakkir, A. K., Alhamid, M., & Kambo, G. A. (2021). Pembatalan Pembahasan Rancangan Undang-Undang tentang Penyelenggaraan Pemilihan Umum dan Keterkaitannya pada Pemilihan Umum Tahun 2024. *Pleno Jure, 10*(1), 54-67. https://doi.org/10.37541/plenojure.v10i1.560
- Neuman, W. L. (2003). *Metodologi Penelitian Sosial: Pendekatan Kualitatif dan Kuantitatif* (Trans. by E. T. Sofia). PT. Indeks.
- Ningsih, S., Agusman, Y., Asis, L. A., Hidayat, R., & Muzakkir, A. K. (2022). The Supervisory Function of PT ASDP over Ferry Service Providers at Kolaka Port. *SIGn Journal of Social Science*, 3(1), 38-54. https://doi.org/10.37276/sjss.v3i1.321
- Nugroho, H. C., Zauhar, S., & Suryadi, S. (2014). Koordinasi Pelaksanaan Program Pengembangan Kawasan Agropolitan di Kabupaten Nganjuk. *Jurnal Pembangunan dan Alam Lestari, 5*(1), 12-22.
- Peng, C. (2021). Protecting World Heritage in China by Enacting Laws: Sustainable Tourism Development. *Chinese Journal of Population, Resources and Environment,* 19(1), 104-109. https://doi.org/10.1016/j.cjpre.2021.12.011
- Puspitasari, M., Ardiyansyah, C., & Hapsari, A. N. S. (2022). Mampukah Gaya Kepemimpinan Mendorong Pengelolaan Keuangan BUMDes yang Akuntabel dan Transparan? *Perspektif Akuntansi*, 5(3), 273-295. https://doi.org/10.24246/persi.v5i3.p273-295
- Rachman, T., Priadana, M. S., & Zainun, B. (2020). Analysis of Factors Affecting Increased Tourist Visits That Have an Impact on MSME Development Implications for Job Creation and Regional Revenue in DKI Jakarta. *International Journal of Management*, 11(12), 3314-3332. https://doi.org/10.34218/ijm.11.12.2020.311
- Ramadhani, A. M., Agusman, Y., Ashari, A., & Hidayat, R. (2023). Enhancing Regional Revenue through Restaurant Taxes by Implementing Tapping Boxes. *SIGn Journal of Social Science*, *3*(2), 102-121. https://doi.org/10.37276/sjss.v3i2.326

- Regent Regulation of Kolaka Number 7 of 2019 on Retribution for the Use of Regional Wealth at Tourist Sites of Kolaka Regency (Regency Gazette of Kolaka of 2019 Number 7). https://peraturan.bpk.go.id/Details/105097/perbup-kab-kolakano-7-tahun-2019
- Regional Regulation of Kolaka Regency Number 5 of 2011 on Retribution for Business Services of Kolaka Regency (Regency Gazette of Kolaka of 2011 Number 5). https:// peraturan.bpk.go.id/Details/14904/perda-kab-kolaka-no-5-tahun-2011
- Regional Regulation of Kolaka Regency Number 13 of 2014 on Amendment to Regional Regulation Number 5 of 2011 on Retribution for Business Services of Kolaka Regency (Regency Gazette of Kolaka of 2014 Number 13). https://peraturan. bpk.go.id/Details/14867/perda-kab-kolaka-no-13-tahun-2014
- Riadi, D., Permadi, L. A., & Retnowati, W. (2023). Pengaruh Kualitas Pelayanan terhadap Minat Berkunjung Kembali ke Desa Wisata Hijau Bilebante yang Dimediasi oleh Kepuasan Wisatawan. Jurnal Riset Pemasaran, 2(2), 38-49. https://doi.org/10.29303/jrp.v2i2.2678
- Romdonih, F. (2019). Perencanaan dan Pengembangan Sumber Daya Terhadap Industri Pariwisata di Perkampungan Budaya Betawi Setu Babakan Serengseng Sawah Jagakarsa Jakarta Selatan Provinsi DKI Jakarta. JENIUS (Jurnal Ilmiah Manajemen Sumber Daya Manusia), 2(3), 374-393. https://doi.org/10.32493/jjsdm.v2i3.3015
- Salehoddin, S. (2023). The Effect of Regional Original Income, Balancing Funds and Financing Revenue on Regional Financial Independence with Regional Asset Management as an Intervening Variable. International Journal of Social Science and Human Research, 10(10), 484-493. https://doi.org/10.47191/ijsshr/v6-i11-14
- Sari, I. K., & Sudarti, S. (2021). Analysis of Community Perception on the Impact of Sand Mining in Mujur River and Regovo River. SIGn Journal of Social Science, 2(2), 1-12. https://doi.org/10.37276/sjss.v2i2.120
- Sayful, M. (2020). Strategi Penghidupan Nelayan Pedagang di Tempat Pelelangan Ikan (*Lelong*). *SIGn Journal of Social Science*, 1(1), 1-14. https://doi.org/10.37276/sjss.v1i1.95
- Syahrial, S., & Anjarsari, H. (2023). The Gastronomic Branding Strategies of Bugis-Makassar Traditional Treats in Starred Hotels. *SIGn Journal of Social Science*, 3(2), 137-152. https://doi.org/10.37276/sjss.v3i2.328
- Tinambunan, T. M., & Siahaan, C. (2022). Implementasi Teknik Lobi dan Negosiasi yang Efektif dalam Melakukan Bisnis. *Massive: Jurnal Ilmu Komunikasi, 2*(2), 55-67. https://doi.org/10.35842/massive.v2i2.21
- Tjilen, A. P., Sahetapy, W., Tambaip, B., & Betaubun, M. (2022). Ecotourism Development Policy, Supporting Capacity and Development of Sustainable Tourism Facilities and Infrastructure in Raja Ampat Regency, West Papua Province. International Journal of Science and Society, 4(3), 13-25. https://doi.org/10.54783/ijsoc.v4i3.493

Utami, N. R., Rahadian, W. R., & Samuel, S. (2022). Assistance for Increasing Community Resources Capacity in Implementing Community-Based Tourism Activities in Sukajadi Village, Bogor District. *Jurma: Jurnal Program Mahasiswa Kreatif,* 6(2), 302-305. https://doi.org/10.32832/jurma.v6i2.1527

Whitney, F. L. (1960). The Elements of Research. Prentice-Hall, Inc.

Yunus, M., Susanti, G., Jamaluddin, J., & Asriadi, A. (2021). The Impact of Public-Private Partnerships on Development of Tourism Infrastructure Destination and Tourism Service Innovation as Mediating Variable in Sinjai Regency, Indonesia. *Turkish Journal of Computer and Mathematics Education*, 12(1), 1470-1479. https://doi.org/10.17762/turcomat.v12i11.6062