



## Analysis of the Contribution of Bantimurung Bulusaraung Nature Tourism Park to the Original Regional Income (PAD) of Maros Regency

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### ABSTRACT

**Purpose of the study:** This study aims to examine the contribution of Bantimurung Nature Tourism Park to the Regional Original Income of Maros Regency, identify PAD sources, and evaluate the application of public sector accounting science in the context of this contribution in society.

**Methodology:** This study uses a qualitative approach. The focus of this study is how the Bantimurung Tourism Park Contribution to the Original Regional Income of Maros Regency and the factors that encourage and inhibit the potential of Bantimurung natural tourism objects. The data sources used in this study are interviews and documents at the Maros Regency Culture and Tourism Office.

**Main Findings:** The results of the study show that the Original Regional Income of Maros Regency increased from 2016 to 2019, but decreased in 2020 due to the COVID-19 pandemic. The contribution of Bantimurung Nature Tourism Park to PAD was highest in 2016 at 4.49%, but decreased to 1.95% in 2020. This decrease was caused by social restrictions which drastically reduced the number of tourists. The contribution of Bantimurung Park greatly affects Maros.

**Novelty/Originality of this study:** This study analyzes the impact of the COVID-19 pandemic on the contribution of the Bantimurung Bulu Saraung Tourism Park to the PAD of Maros Regency, including the influence of the PSBB policy on tourist visits and regional income. This study also fills the gap in regional tourism literature, evaluates the role of nature tourism in the economy, and offers crisis mitigation strategies, based on empirical data from 2016-2020.

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## 1. INTRODUCTION

National development currently being carried out by the government and for all of society today aims to create a just and prosperous society that encompasses various aspects of life. [1], [2], [3]. To achieve the above objectives, it must be accompanied by an effort such as that currently being implemented by the government, namely implementing a series of development activities in stages, planned and oriented towards development areas that are very urgent and also influence the standard of living of the community.

The implementation of development in Indonesia is a series of development efforts covering all aspects of the life of the nation and state. The development that is carried out in a planned and sustainable manner is directed towards the development of Indonesia as a whole and the development of all Indonesian people. [4], [5], [6]. Thus, national development is oriented towards efforts to achieve a just and prosperous society, both development carried out on a national scale and that carried out by each region. It is not enough to rely only on

subsidies or assistance from the central government. Moreover, the current era of autonomy requires regions to be creative in finding sources of income that can finance government expenditure in organizing their own government and development.

One of the sectors that is a source of funds for regions to overcome the problem of financing development is tourism. It can be seen that tourism activities as one of the sources of regional levy revenues that can support regional Original Income, which can be used to finance regional development if managed properly and driven by several variables that play an important role in this sector, for example in terms of security, completeness of supporting facilities and infrastructure. Receipt of regional levies is a fairly important part in collecting regional finances. Exploring the potential that exists in the region is one of the utilization of sources of revenue, while management is fully handed over to the regional government to implement effectively and efficiently, so as to be able to create regional economic activities that truly achieve the desired targets, meaning that the funds used to build for the local community.

One of the manifestations of regional autonomy (OTODA) in order to build a mission to realize the vision of the Indonesian nation in the future in order to achieve equal distribution of community income, equal distribution of regional economic growth, so it is necessary to carry out regional development. [7], [8], [9]. In the realization of regional autonomy (OTODA) the Government applies the principle of democracy which is then given accountability to each region. A democratic government can make people's lives prosperous and can build enthusiasm for each person so that development can run according to planning in various regions. Since the implementation of OTODA, namely on January 1, 2001, the regions in the district/city are given the freedom to regulate their respective families in accordance with the ethics and applicable laws and regulations.

In this case, a region can be said to be autonomous, it can be seen from the level of financial capability of a region. So, each region is required to have sufficient power and knowledge to generate money, and can also manage and contribute directly to the development of its region. With the distribution of assistance provided by the center, it is useful to help minimize community spending in a region so that the government hopes that PAD, especially taxes and levies in a region, will become a large part of the financial source, and supported by the financial balance managed by the Center so that this is useful as a basic requirement in the country's government system.[10], [11], [12]. Maros Regency's Original Regional Income (PAD) has increased from year to year. This is due to financing and implementation in government and development organized by the Government has increased. The increase in the realization of revenue in Maros Regency's Original Regional Income (PAD), for example in 2017 to 2018, increased by Rp 1.4 trillion. Furthermore, in 2018 towards 2019, the development had an effect on decreasing the Original Regional Income (PAD) by Rp 91 billion.

In line with research conducted by Abdurrahman et al [13], [14], There is a gap that arises with the research being conducted. The research being conducted with the title "Analysis of the Contribution of Bantimurung Bulu Saraung Nature Tourism Park to the Original Regional Income (PAD) of Maros Regency", focuses on the actual contribution of Bantimurung Nature Tourism Park to the PAD of Maros Regency. This study evaluates this contribution in the context of the impact of the COVID-19 pandemic. The method used is a mixed methods approach (quantitative and qualitative), involving analysis of retribution data and interviews to gain insight into the economic impact of this tourism park, including the influence of pandemic policies on the decline in contribution. In contrast, previous research, entitled "Feasibility Study of Monggal Protected Forest as a Nature Tourism Park (TWA) to Increase Tourist Attraction", focused on the feasibility of developing Monggal Protected Forest as a new Nature Tourism Park. This study uses quantitative methods with surveys, focus group discussions (FGD), and financial and non-financial feasibility analysis, which includes market, management, social, cultural, and environmental aspects.

These two studies have different focuses, where this study reviews existing tourist attractions, while previous studies explore the potential for developing new tourist destinations. Another gap lies in the analysis aspect this study does not discuss social and environmental aspects in detail, while previous studies examine these aspects holistically. In addition, the development strategy in this study is limited to the impact of the pandemic without discussing long-term mitigation, while previous studies propose marketing mix-based strategies to increase tourist appeal. In terms of temporal context, this study focuses on the impact of the pandemic in the 2016–2020 period, while previous studies take a long-term perspective of up to 10 years into the future. To address this gap, integrating actual impact studies of existing destinations with feasibility studies of new tourist attraction development can provide a more comprehensive and strategic understanding in developing the tourism sector [15], [16], [17].

Based on the gap analysis, this study offers novelty, in terms of research focus and variables. This study focuses on measuring and analyzing the actual contribution of Bantimurung Nature Tourism Park to the Regional Original Income (PAD) of Maros Regency, with the uniqueness lying in the time context that considers the impact of the COVID-19 pandemic. This context provides new insights because there are rarely any studies that deeply explore the impact of the pandemic on the tourism sector at the local level. In addition, this study also reviews the influence of the large-scale social restrictions (PSBB) policy on the number of tourists and regional revenues, providing a perspective on the relationship between emergency policies and regional economic sustainability.

The new perspective offered by this study is filling the gap in local tourism literature through an analysis of the relationship between the tourism sector and PAD in the context of the pandemic. In addition, this study proposes mitigation approaches such as improving facilities and promotions to face similar challenges in the future. Thus, this study provides significant theoretical and practical contributions to the development of the tourism sector and the sustainability of the regional economy [18], [19], [20].

This study enriches the local tourism literature by analyzing the contribution of the tourism sector to PAD, especially in the context of the COVID-19 pandemic, and provides a new theoretical basis for the impact of emergency policies such as PSBB on tourism economic performance. This study also broadens the understanding of the interaction of internal factors, such as facility management, and external factors, such as policies, that affect tourism sustainability. Practically, this study provides strategic insights for the Maros Regency government to improve the management of Bantimurung Nature Tourism Park through optimizing facilities, promotion, and community involvement, and suggests data-based mitigation strategies to deal with similar crises. Thus, this study is relevant to support the development of a sustainable tourism sector both at the local and national levels .

The COVID-19 pandemic has had a significant impact on the tourism sector, including a decrease in regional income due to social restriction policies. In this context, this study is important to understand the impact of the PSBB policy on the performance of the tourism economy and to design effective recovery strategies. As an area with great tourism potential, Maros Regency requires an in-depth analysis of the role of the Bantimurung Nature Tourism Park in supporting regional autonomy by increasing PAD. This study provides strategic insights for local governments to optimally manage tourism potential, with a focus on sustainable development that balances economic contributions, environmental conservation, and local culture. The results are not only locally relevant, but also serve as an important reference for sustainable tourism management in other areas [14], [21]. This nature tourism park is also famous so that it is often visited by foreign tourists, making this Nature Tourism Park very interesting and worth visiting. The Bantimurung National Nature Tourism Area is located in Kalabbirang Village, Bantimurung District, Maros Regency. This Nature Tourism Park is open every day to the public. This tourism park is crowded with visitors during holidays such as Saturday and Sunday. The receipt of retribution for the Bantimurung Nature Tourism Park (TWAB) area or area greatly influences the source of local government revenue so that the relatively large income and its contribution can increase the Original Regional Income (PAD) of Maros Regency. In this case, the author decided to conduct research on this nature tourism park in order to meet the needs. So the researcher took the title "Contribution of the Bantimurung Nature Tourism Area to the Original Regional Income (PAD) of Maros Regency" [22], [23].

This study aims to analyze the contribution of Bantimurung Nature Tourism Park to the Original Regional Income (PAD) of Maros Regency, by reviewing various types of levies such as entrance tickets, parking, and facility rentals which are the main components of regional revenue. As a leading tourist destination in South Sulawesi, Bantimurung has natural attractions in the form of waterfalls, caves, and biodiversity supported by supporting facilities such as accommodation. This study also identifies driving factors, such as the uniqueness of nature and facilities, as well as obstacles, such as limited infrastructure, minimal promotion, and low public awareness of sustainable management. The impact of the COVID-19 pandemic is also studied, where social restrictions have caused a drastic decrease in the number of visitors and levy revenues, thus affecting the stability of the regional economy. By evaluating these conditions, this study offers a tourism management strategy that includes improving service quality, diversifying attractions, and digital technology-based promotions to optimize the potential of Bantimurung nature tourism in supporting the sustainable economic development of Maros Regency.

## 2. RESEARCH METHOD

This type of research is quantitative descriptive with a mixed method approach. This study aims to provide an overview or description of the contribution of Bantimurung Nature Tourism Park levies to the Regional Original Income (PAD) of Maros Regency. Through descriptive analysis, researchers want to understand the phenomena that occur, such as the development of regional taxes and the contribution of the tourism sector to PAD. Quantitative data is generated through the calculation of the contribution of the tourism sector to PAD using financial data obtained from related agencies, such as the Maros Regency Revenue Service. Quantitative analysis is carried out through the calculation of the contribution of levies to PAD using mathematical formulas that have been provided in the analysis method. This study also uses a qualitative approach by conducting interviews (field research) with the Public Relations of the Maros Regency Revenue Service and the finance department, to gain an in-depth understanding of the factors that influence the contribution of the tourism sector to PAD, especially in the context of the impact of the COVID-19 pandemic[24], [25].

In this study, field research and library research were conducted. Field research was conducted through interviews with the Public Relations of the Maros Regency Revenue Service and the Finance Division. Library research collected various materials needed to support the research. [26], [27].

The types of data collected are quantitative data and qualitative data. Qualitative data, namely data that aims to explain phenomena as deeply as possible through the deepest data collection. [28], [29]. This research does not prioritize the size of the population or sampling, even the population or sampling is limited. If the data collected is in-depth and can explain the phenomenon being studied, then there is no need to look for other sampling. Here, what is emphasized is the issue of depth (quality) of data, not the amount. Quantitative Data, namely data that describes or explains a problem whose results can be generalized. Thus, it does not prioritize the depth of data or analysis. Researchers prioritize the aspect of data breadth so that data or research results are considered to be a representation of the entire population.

The data sources for this research consist of two, namely primary data and secondary data. Primary data is data obtained by researchers directly or what is called "first hand information". The primary data source in writing this report is obtained or collected directly from research respondents, which in this case uses interviews. [30]. This data is not available in compiled form or in file form. This data must be sought through sources or respondents, namely people who we make the object of research or people who we use as a means of obtaining information or data. While secondary data itself is data that refers to information collected from existing sources. Secondary data sources are company records or documentation, government publications, industry analysis by the media, websites, the internet and others. What is meant by secondary data in this study is a list of public information from the Regional Revenue Service (DISPENDA) of Maros Regency [26], [31], [32].

Data analysis in this study uses Descriptive analysis and Contribution analysis. The aim is to determine the value of the contribution of the Bantimurung Nature Tourism Area levy to the Original Regional Income of Maros Regency. Descriptive analysis is a basic method for describing data in general and is used to analyze the development of regional taxes and the contribution of types of taxes to the Original Regional Income (PAD), such as in Maros Regency. This analysis includes frequency distribution, which organizes raw data to be easier to understand through several types of distribution; measurement of central tendency, which includes the average, median, and mode to describe the position of the largest data; and measurement of variability, which describes the degree of data distribution. Data in descriptive analysis is often presented in the form of tables, graphs, or diagrams to facilitate understanding and delivery of information. Contribution analysis is an analysis used to determine how much contribution can be contributed from regional tax revenues to Regional Original Income (PAD), in calculating the amount of contribution the following formula is used:

$$x = \frac{Py}{PAD} \times 100\% \quad \dots(1)$$

Informtion :

X : Amount of Contribution given

Py : Amount of Revenue from the regional tax/levy sector. Bantimurung Bulu Saraung Nature Tourism Park.

### 3. RESULTS AND DISCUSSION

#### 3.1. Overview and Location of Research Objects

Bantimurung Bulusaraung National Park (TN Babul) is located in South Sulawesi, stretching from Maros Regency to Pangkep Regency with an area of around 43,750 hectares. This area is famous for its biodiversity, especially butterflies, as well as natural landscapes in the form of karst mountains, waterfalls, and caves. With its natural beauty, TN Babul is a natural tourist attraction that must be visited. The history of TN Babul began in 1857 when Alfred Russel Wallace conducted an expedition and popularized it through the book *The Malay Archipelago*. In the 1970s, this area was selected as one of five conservation areas, and in 2004, the Ministry of Forestry officially designated it as a National Park through SK.398/Menhut-II/2004. Geographically, TN Babul is located in two regencies, Maros and Pangkep, with hilly and mountainous topography. This area borders Maros Regency to the south and east, Pangkep Regency to the west and north, and Bone Regency to the east. This national park is an important conservation site with a unique and diverse karst ecosystem.

Bantimurung Waterfall, located in the Natural Tourism Park area in Maros, South Sulawesi, has been a popular tourist destination since the 1980s. Situated at a height of 15 meters with a width of 20 meters and a water discharge of 500 liters per second, this waterfall continues to flow throughout the year, even in the dry season. The natural beauty and well-maintained air conditions around it make this place an ideal habitat for various species of butterflies, which are the main attractions of this area. Bantimurung Waterfall is surrounded by various interesting tourist attractions, such as the Dream Cave, Batu Cave, and the butterfly museum. In addition to enjoying the waterfall, visitors can play in the water, enjoy the fresh nature, or see the beauty of various butterflies. In fact, naturalist Alfred Russel Wallace called this area "The Kingdom of Butterfly" in his book *The Malay Archipelago*, which added to the international reputation of this place. In addition to natural bathing, visitors can also try rafting and explore the Dream Cave which is famous for its beautiful stalactites. To reach the cave, visitors must climb steps known as the "thousand stairs." The combination of natural scenery, exciting activities, and biodiversity makes Bantimurung Waterfall a popular tourist destination for both local and out-of-town visitors.

Tourism is a multidimensional activity involving various parties, including tourists, local communities, government, and entrepreneurs. Tourism brings great benefits to local communities as a source of income and

advances the region, as seen in Maros Regency. The Tourism Office utilizes the potential of regional natural resources to increase local revenue (PAD), by managing and developing tourist destinations. Tourism development plays an important role in local economic development, such as establishing hotels, transportation, and other related sectors. Tourism also provides employment, improves people's standard of living, and encourages awareness of cultural and environmental preservation. Therefore, tourism is considered to be as important as sectors such as agriculture, mining, and industry. The Maros Regency Government plays a major role in exploring the potential of regional tourism and planning its development. The local government is expected to be able to identify problems and provide appropriate solutions, by considering aspects of spatial planning, promotion, institutions, and human resources to support the growth of the tourism sector.

Maros Regency has great tourism potential, both in terms of land and sea. The diversity of tourist attractions, such as waterfalls, caves, and coastal areas, are the main attractions. The development of tourism in Maros is supported by increasing community participation in regional development planning, which is also driven by the conducive internal conditions of the Culture and Tourism Office. The Culture and Tourism Office of Maros Regency, led by the Head of the Office, is assisted by a secretary and four heads of fields: culture and history, tourism, creative economy, and arts. Each field consists of subsections that focus on destination development, marketing, preservation of traditions, and the creative economy, with the aim of supporting tourism development in Maros Regency.

The formation of the organization and work procedures of the Maros Regency Culture and Tourism Office are regulated by Regional Regulation Number 5 of 2011. The Head of the Office is responsible for assisting the leadership in carrying out affairs related to history, culture, tourism destination development, marketing, and community empowerment. The Secretariat, which is managed by a secretary, has the task of assisting the Head of the Office in coordinating activities, managing finances, personnel, and other administrative programs. The Culture Office consists of several departments, such as the Culture, History and Antiquities Sector, and Tourism Destination Development. The Cultural Sector is tasked with formulating policies related to culture, facilitating cultural activities, and conducting research and outreach related to the preservation of traditional culture and films. The History and Archaeology Sector is responsible for formulating technical policies in the fields of history and archaeology, coordinating activities, and conducting evaluations in these fields. The Tourism Destination Development Sector has the main task of assisting the Head of the Service in formulating policies for developing tourism destinations and managing tourist attractions. In addition, the Marketing, Cooperation, and Community Empowerment Sector is tasked with compiling programs, facilitating the implementation of marketing and community empowerment activities, and coordinating cooperation in managing tourism and the surrounding community.

### 3.2. Data Description

The results of the calculation of the contribution to the value of the Bantimurung nature tourism park levy which contributed to the PAD value of Maros Regency, are shown in table 4.1 using the contribution formula, namely:

$$Ktr = \frac{RetTWAB}{PAD\ Kab.Maros} \times 100\% \quad \dots(2)$$

Information : Ktr : The amount of contribution of TWAB retribution value to PAD of Maros Regency.  
RetTWAB : The amount of the Bantimurung Nature Tourism Park levy.  
PAD Kab. Maros : The amount of PAD value of Maros Regency

The calculation of the contribution of the value of the Bantimurung Nature Tourism Park retribution to the Original Regional Income (PAD) of Maros Regency from 2016 to 2020 is as follows.:

Table 1. List of Targets and Realization of Bantimurung Nature Tourism Park Retribution Revenue in 2016, 2017, 2018, 2019, 2020

Description	2016		2017		2018		2019		2020	
	Target	Realization	Target	Realization	Target	Realization	Target	Realization	Target	Realization
TWA Bantimurung	7.850.000.000	7.432.686.300	6.500.000.000	5.896.292.400	7.000.000.000	6.233.231.800	7.150.000.000	7.343.827.000	6.650.000.000	4.286.858.000

According to the table above, in 2016-2018 the realization of the levy did not reach the specified target, but in 2019 it reached or even exceeded the specified target, but in 2020 it only exceeded half of the target. This was triggered by the Covid-19 pandemic so that all tourist attractions in Maros Regency, especially the Bantimurung Nature Tourism Park, were temporarily closed in accordance with the applicable Government circular.

Table 2. Original Regional Income (PAD) of Maros Regency

Years	Maros Regency's Original Regional Income (PAD)
2016	Rp 165.487.675.628
2017	Rp 194.999.053.694
2018	Rp 219.844.779.862
2019	Rp 227.998.857.884
2020	Rp 219.096.914.071

$$\begin{aligned} \text{Contribution 2016} &= \frac{\text{RetTWAB 2016}}{\text{PAD Kab. Maros 2016}} \times 100\% \\ &= \frac{7.432.686.300}{165.487.675.628} \times 100\% \\ &= 4,49\% \end{aligned}$$

$$\begin{aligned} \text{Contribution 2017} &= \frac{\text{RetTWAB 2017}}{\text{PAD Kab. Maros 2017}} \times 100\% \\ &= \frac{5.896.292.400}{194.999.053.694} \times 100\% \\ &= 3,02\% \end{aligned}$$

$$\begin{aligned} \text{Contribution 2018} &= \frac{\text{RetTWAB 2018}}{\text{PAD Kab. Maros 2018}} \times 100\% \\ &= \frac{6.233.231.800}{219.844.779.862} \times 100\% \\ &= 2,83\% \end{aligned}$$

$$\begin{aligned} \text{Contribution 2019} &= \frac{\text{RetTWAB 2019}}{\text{PAD Kab. Maros 2019}} \times 100\% \\ &= \frac{7.343.817.000}{227.998.857.884} \times 100\% \\ &= 3,22\% \end{aligned}$$

$$\begin{aligned} \text{Contribution 2020} &= \frac{\text{RetTWAB 2020}}{\text{PAD Kab. Maros 2020}} \times 100\% \\ &= \frac{4.286.858.000}{219.096.914.072} \times 100\% \\ &= 1,95\% \end{aligned}$$

Table 3. Calculation of Contribution Value of Bantimurung TWA Retribution to PAD of Maros Regency in 2016 – 2020

Years	Retribution Value TWAB (Rp)	PAD Kab. Maros (Rp)	Amount of Contribution (%)
2016	7.432.686.300	165.487.675.628	4.49%
2017	5.896.292.400	194.999.053.694	3,02%
2018	6.233.231.800	219.844.779.862	2,83%
2019	7.343.817.000	227.998.857.884	3,22%
2020	4.286.858.000	219.096.914.071	1,95%

Table 3 shows that the Original Regional Income (PAD) of Maros Regency increased from 2016 to 2019, but in 2020 there was a significant decline due to the COVID-19 pandemic which resulted in Large-Scale Social Restrictions (PSBB). The largest contribution from the Bantimurung Nature Tourism Park levy to PAD occurred

in 2016, reaching 4.49%, while the contribution in 2020 decreased to 1.95% due to a drastic decline in the number of local and foreign tourists. The author conducted an interview with the Head of Tourism, Mr. Yusriadi, who explained several types of levies at the Bantimurung Nature Tourism Park, including entrance tickets, parking levies, and rental of facilities such as lodging and gazebos. The proceeds from this levy are used to repair the park's inadequate facilities, thus improving the quality of the visitor experience. To increase the number of visitors, the park management is promoting and improving the quality of the facilities and infrastructure. One of the steps taken is to add a waterpark ride in 2015, which has proven to be successful in increasing the number of visits. The addition of these facilities is a new attraction that makes visitors interested in coming back to Bantimurung Nature Tourism Park.

### 3.3. Analisi Data

Efforts made by the Maros Regency Government in Increasing PAD through the Development of Bantimurung Natural Tourism Objects. Based on the results of the study obtained from direct observation, interviews, and data obtained from the Maros Regency Culture and Tourism Office at the Bantimurung Natural Tourism Object, the researcher identified the results of this study on the development of the potential of tourist objects. The driving and inhibiting factors for the development of Bantimurung Natural Tourism Objects in Maros Regency are as follows.

Driving factors	Quite luxurious accommodation. Diversity of butterfly species. Beautiful waterfall. Kassi Kebo Lake. Stone cave. Dream cave whose mythical story is still thick among the community. Swimming pool with water source directly from the mountains.
Inhibiting factors	Internal factors, The development of tourist attractions is certainly inseparable from the existence of inhibiting factors. Some problems that can cause a lack of tourist attractions in Maros Regency are the lack of proper arrangement of various tourism potentials and facilities and infrastructure of tourist attractions in the Regency. The limitations of facilities and infrastructure can support tourism as well as the still low quality of tourism in Maros Regency. External Factors The decline in community income is caused by the Covid-19 pandemic. Lack of attention from the surrounding community to tourist attractions. Lack of concern from private institutions for tourism facilities and infrastructure. Lack of information and promotion.

The development of tourism aims to provide benefits for both natural tourism and local residents. The basis for tourism development is the potential and resources of cultural diversity, art, and natural charm. The development of these resources is managed through an approach that can increase the added value of resources in an integrated manner between the development of a tourism product and the development of tourism marketing through an empowerment approach to local communities in order to develop tourism. In GBHN 1999 it is stated that tourism development can be through a complete and integrated system approach that is interdisciplinary and participatory by using economic, technical, agronomic, socio-cultural, energy-efficient, nature-preserving and also not damaging the environment. Based on this, tourism development has 3 functions, namely: encouraging economic activities, maintaining the personality of a nation and the sustainability and function of the environment, and fostering a sense of love for the homeland and nation and instilling the soul, spirit and also the noble values of the nation in strengthening national unity. Based on this, in order to achieve the above function, 3 types of efforts must be taken, namely, developing an object and tourist attraction, increasing and developing promotion and marketing, and increasing tourism education and training.

Based on research conducted in 2021 in Magelang, there is a gap with this research, the gap is seen in the focus and findings of the research. In terms of location coverage and specific focus, the Magelang research has a broader scope because it reviews the tourism sector in general in Magelang Regency. This study highlights the impact of the COVID-19 pandemic on the contribution of recreation and sports venue levies to the overall Regional Original Income (PAD), both before and after the pandemic. Meanwhile, the Maros research is more in-depth on one tourist destination, namely the Bantimurung Nature Tourism Park, with a specific analysis related to its contribution to the PAD of Maros Regency. The Maros research also broadens the scope of the analysis by identifying driving factors, such as natural beauty and tourist facilities, as well as inhibiting factors, such as lack of promotion and limited facilities. The emphasis on these elements provides a more detailed dimension compared to the Magelang research which focuses more on quantitative comparisons of contributions before and after the pandemic [33], [34].

In terms of research methods, the Magelang study uses a quantitative approach by relying on secondary data from official reports, such as data from the Regional Revenue Agency (BPD) and the Tourism Office. This approach allows measuring the contribution of tourism levies to PAD through historical data analysis. In contrast, the Maros study combines quantitative and qualitative approaches to explore the phenomenon in more depth. In addition to quantitative data on the contribution of tourism levies, this study also uses interviews with related parties, such as the Maros Regency Culture and Tourism Office, to understand the operational challenges and strategies for increasing the contribution of Bantimurung Nature Tourism Park. In terms of scientific contribution, the Magelang study plays a role in filling the literature on the impact of the COVID-19 pandemic on regional tourism in general, especially in the context of tourism sector levies. This study provides an important picture of how the pandemic has affected regional revenues from the tourism sector, which is the basis for future mitigation policies. On the other hand, the Maros study provides a more concrete contribution in the form of mitigation strategies and recommendations for the development of certain tourist destinations. With a focus on Bantimurung Nature Tourism Park, this study offers practical guidance for managers and local governments to increase the attractiveness of destinations through improving facilities, promotions, and management of supporting facilities. Thus, these two studies complement each other, with one providing a macro perspective and the other offering micro solutions for tourism development at the local level [35], [36].

This study presents a novelty by focusing on the specific contribution of Bantimurung Nature Tourism Park to the PAD of Maros Regency, which provides detailed empirical data compared to more general studies. This study analyzes the impact of the COVID-19 pandemic, showing a decrease in contribution from 4.49% (2016) to 1.95% (2020) due to social restrictions. With a mixed-method approach that combines quantitative analysis and interviews, this study reveals the driving and inhibiting factors of destination development, and offers mitigation strategies such as improving facilities and promotions. In addition to filling the gap in local tourism literature, this study provides applicable solutions for tourism management and improving the regional economy [37], [38].

Tourism is a strategic sector that plays an important role in supporting regional autonomy and increasing Regional Original Income (PAD), especially for areas with natural tourism potential such as Maros Regency. This research is urgently needed because it provides insight into optimizing the management of local potential that can strengthen regional economic stability. In addition, the results can be a reference for local governments in formulating more effective and adaptive tourism development policies, especially in facing challenges such as the crisis due to the pandemic, so as to be able to encourage sustainable economic development.

This study has several limitations that need to be considered. The data used is limited to the period 2016-2020, so it does not reflect long-term trends, especially after the COVID-19 pandemic which has the potential to change the dynamics of the tourism sector. The focus of the study was only on Bantimurung Nature Tourism Park, so the results may not be fully generalizable to other tourist destinations in Maros Regency. In addition, the data collection method that relies on interviews with several informants is at risk of bias in interpretation, especially if the perspectives of the informants do not represent all stakeholders. The qualitative analysis approach used is also susceptible to researcher subjectivity in understanding complex phenomena. Therefore, further research with a wider data coverage, a mixed methodology approach, and the involvement of more diverse informants is needed to produce more comprehensive and accurate findings.

To increase the contribution of Bantimurung Nature Tourism Park to Local Revenue (PAD), the local government needs to utilize digital technology in promoting tourism to reach more tourists, both domestic and international. In addition, the addition and improvement of tourism infrastructure, such as parking facilities, accommodation, and entertainment rides, need to be done to improve visitor comfort. The involvement of local communities must also be increased through training and empowerment programs, so that they can actively contribute to the management and maintenance of tourist destinations. Diversification of tourism products is a strategic step so that Bantimurung's appeal does not only depend on its natural beauty, but also offers a more varied tourism experience. To face challenges such as the pandemic, developing crisis mitigation strategies through effective risk management is very important to maintain the stability of the tourism sector's contribution to PAD.

#### 4. CONCLUSION

The contribution of Bantimurung Nature Tourism Park to the PAD of Maros Regency is very influential even though the figures are still low, and during the COVID-19 pandemic there was a decline due to temporary closures. Development efforts made by the Maros Tourism Office include improving facilities and infrastructure, adding new rides, and promotions through social media and cultural events. The driving factors for the development of tourist attractions include diverse natural attractions such as waterfalls, caves, and mountains, as well as comfortable accommodation facilities. However, there are inhibiting factors such as suboptimal facilities, inadequate tourism human resources, as well as the economic impact of the pandemic and low awareness of the local community.

The development of Bantimurung Nature Tourism Park can be supported by improving the quality of facilities, such as accessibility, cleanliness, and supporting infrastructure, to attract more tourists post-pandemic.



Innovative promotional strategies based on digital technology as well as partnerships with travel agents and cultural events need to be implemented to expand the reach of promotion. Diversifying income through new rides, educational tours, and community-based activities can increase contributions to PAD. Involving local communities in managing tourist attractions is important for economic empowerment and creating a sense of ownership. Tourism management regulations should be strengthened to ensure environmental sustainability and accountability. Risk mitigation plans need to be prepared to deal with similar crises in the future. Further research is recommended to analyze the impact of the pandemic on tourism and evaluate the strategies that have been implemented, as well as examine the linkages between tourism and local socio-economic indicators to support sustainable development.

This research has significant contributions both theoretically, practically, and policy-wise. Theoretically, this research contributes to local tourism literature, particularly regarding the role of nature tourism in the regional economy, especially in the context of regional autonomy. Practically, the results of this research can be a useful basis for the government and managers of Bantimurung Tourism Park to develop strategies for developing and improving the quality of tourism services, in order to attract more visitors and increase the contribution of the regional economy. From a policy perspective, this research offers important input in planning more sustainable tourism governance, including the preparation of regional budgets based on the contribution of the tourism sector, so that regional economic development can run more optimally and sustainably.

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