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From Fisheries Constraints to Marine Tourism Revenue: Evidence from Konawe Kepulauan

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Abstract

This study explains why marine tourism has become a more realistic source of local own-source revenue than fisheries in Konawe Kepulauan, Indonesia, despite the regency's strong maritime resource base. A qualitative case-study design combined interviews with the Regional Finance Agency, Tourism Office, and Fisheries Office with documentary analysis of retribution, visitor, and regulatory data. Fisheries remain central to coastal livelihoods but are weakly connected to local fiscal capture because of constrained district authority, transfer of fish auction-site management to the provincial level, limited chargeable public facilities, and the predominance of small-scale fishers. Marine tourism offers clearer retribution objects through Pantai Kampa and Air Terjun Tumburano, including entrance tickets, parking, gazebo rental, and related services. Tourism retribution rose from IDR 21.128 million in 2022 to IDR 30.530 million in 2025 and reached IDR 35.310 million by May 2026, while visitor arrivals increased from 5,060 in 2025 to 7,308. The proposed Maritime Fiscal Transition Model explains the shift from resource-based maritime potential to service-based tourism revenue while retaining fisheries as a livelihood pillar. The findings support a dual strategy combining fisheries strengthening with accountable, community-supported, and sustainable marine tourism development.

Keywords: Fisheries, Marine Tourism, Tourism Revenue, Konawe Kepulauan

1. Introduction

Maritime regions frequently face a fiscal paradox: they have extensive marine resources, but their local governments may capture only a small portion of the economic value generated by these resources. This issue is particularly important in archipelagic countries where local development depends on the capacity of district governments to convert territorial advantages into reliable public revenue, infrastructure investment, and social welfare. Fiscal decentralization theory argues that local governments are expected to mobilize revenue from local economic activities, but the ability to do so depends on legal authority, taxable or chargeable objects, administrative capacity, and the availability of public facilities [1-5].

In coastal and island areas, fisheries and tourism are two maritime sectors that may support regional development. Fisheries are often considered the core maritime sector because they provide employment, food security, and livelihood continuity for coastal communities. However, the governance literature shows that fisheries are administratively complex, institutionally fragmented, and often dominated by small-scale actors whose economic activities do not automatically become local fiscal revenue [6-11]. By contrast, tourism can create more visible channels for local revenue through entrance fees, parking charges, facility rental, accommodation-related activities, and tourism services, although it also requires infrastructure, destination management, and community participation [12-15].

Konawe Kepulauan, a small-island regency in Southeast Sulawesi, provides an instructive case for analyzing this problem. The regency is surrounded by marine resources and has a strong fisheries identity, but field evidence indicates that the fisheries sector has not contributed optimally to Local Own-Source Revenue (Pendapatan Asli Daerah, PAD). The main obstacles are not the absence of fishery potential but limited district authority to impose levies, the transfer of fish auction-site management to the provincial government, and the lack of facilities such as ice plants, cold storage, mooring facilities, or other service objects that could legally support retribution collection. This condition reflects a governance constraint rather than a simple resource constraint.

At the same time, marine tourism has shown a more direct link to local revenue. Tourism retribution from recreation and sport facilities reached IDR 21.128 million in 2022, IDR 21.961 million in 2023, IDR 19.591 million in 2024, IDR 30.530 million in 2025, and IDR 35.310 million by May 2026, equivalent to 100.89% of the annual target [16]. Visitor arrivals also increased from 5,060 in 2025 to 7,308 by May 2026 [17]. Pantai Kampa and Air Terjun Tumburano are the main revenue-generating tourism destinations, while other sites such as Kali Mosolo, Kampak, and Kelapa Kuning are potential future assets. These data suggest a fiscal transition in which marine tourism has become a more immediate revenue pathway than fisheries.

Previous tourism studies have examined destination governance, community-based tourism, coastal tourism sustainability, and digital promotion [18-23]. Fisheries studies have explored co-management, decentralization, and the vulnerabilities of small-scale fishing communities [11], [24-27]. Yet, fewer studies have examined how local governments strategically shift from fisheries-based maritime potential to service-based marine tourism revenue when fisheries are constrained by authority, facility, and institutional limitations.

This study addresses that gap by asking: Why has marine tourism become a more realistic fiscal pathway than fisheries in Konawe Kepulauan, and what does this reveal about maritime resource governance in small-island regions? The objective is to analyze the institutional constraints limiting fisheries revenue, examine the emergence of marine tourism as a source of PAD, and develop a Maritime Fiscal Transition Model. The article contributes to the literature by linking fiscal decentralization, maritime governance, fisheries constraints, and marine tourism revenue within one explanatory framework.

2. Research Methods

2.1. Research design

This study used a qualitative case-study design to interpret the fiscal transition from fisheries constraints to marine tourism revenue in Konawe Kepulauan. A qualitative design was appropriate because the study examined institutional authority, local revenue mechanisms, sectoral constraints, and policy alternatives rather than estimating causal relationships statistically. The case-study approach enabled an in-depth analysis of how a small-island government mobilizes revenue from maritime resources under regulatory and infrastructural limitations [28], [29].

The research was positioned at the intersection of public finance, maritime governance, and tourism development. The unit of analysis was the local-government process through which fisheries and marine tourism are evaluated as potential contributors to PAD. The study did not treat tourism as merely a promotional issue; it examined tourism as a service-based fiscal channel that becomes more feasible when fisheries cannot be easily transformed into local retribution.

2.2. Study area and data sources

The study was conducted in Konawe Kepulauan Regency, Southeast Sulawesi, Indonesia, in June 2026. The location was selected because it is an island regency with strong maritime assets, including fisheries resources and coastal attractions. The main agencies involved in the study were the Regional Finance Agency, the Tourism Office, and the Fisheries Office. Table 1 provides the informant structure and institutional relevance.

Primary data were obtained through interviews with key local-government informants responsible for revenue, tourism destination development, and fisheries management. Secondary data consisted of tourism retribution data from 2022 to May 2026, visitor-arrival data for 2025 and January-May 2026, field notes, policy documents, and relevant regulations, including Law No. 1 of 2022 on fiscal relations between central and local governments [30] and Government Regulation No. 35 of 2023 on local taxes and retributions [31].

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Table 1. Informants and institutional relevance

No.	Informant role	Institution	Relevance to the study
1	Head of regional revenue division	Regional Finance Agency of Konawe Kepulauan	Tourism retribution data, PAD mechanism, and revenue targets
2	Head of tourism destination division	Tourism Office of Konawe Kepulauan	Destination development, visitor data, tourism retribution objects, and promotion strategy
3	Head of fisheries division	Fisheries Office of Konawe Kepulauan	Fisheries authority, regulatory constraints, and fisheries-related revenue potential

Source: Field study, 2026.

2.3. Data analysis

Data were analyzed using three stages: data reduction, data display, and conclusion drawing. First, interview and documentary data were reduced by selecting information related to fisheries authority, retribution objects, tourism revenue, visitor trends, community participation, infrastructure gaps, and policy strategies. Second, the data were displayed in thematic matrices to compare fisheries and tourism as alternative maritime revenue pathways. Third, the findings were verified through triangulation across agencies and document types [28].

The analytical logic was comparative rather than statistical. Fisheries and marine tourism were compared based on five dimensions: revenue object clarity, legal authority, facility availability, administrative collectability, and economic spillover. These dimensions were derived from fiscal decentralization theory and local revenue governance literature [1], [2], [5] and were then interpreted using maritime governance and tourism sustainability scholarship [12], [13], [19], [32].

2.4. Trustworthiness and limitations

Trustworthiness was strengthened through source triangulation and technique triangulation. Source triangulation compared information from the Regional Finance Agency, Tourism Office, and Fisheries Office. Technique triangulation compared interviews with official data on retribution and visitor arrivals. The study also used a clear chain of evidence from institutional constraints to fiscal outcomes.

The study has limitations. It relies primarily on government informants and official documents. It does not include household income surveys, tourist expenditure data, or platform-based digital tourism analytics. Therefore, the results should be understood as a governance and fiscal-capacity analysis rather than a full economic impact assessment. Future research should integrate household surveys, tourist expenditure tracking, and spatial analysis of tourism assets to estimate the wider multiplier effects of marine tourism.

3. Results and Discussions

3.1. Fisheries potential without strong local fiscal capture

The first finding is that fisheries remain important for livelihoods but weak as a direct source of PAD. The Fisheries Office indicated that the main problem is not the lack of marine potential. Rather, the problem lies in restricted authority and limited chargeable services. Local government cannot collect retribution unless it provides a public service, facility, or permit object that is legally recognized. Several potential revenue points, such as fish auction-site management, have shifted away from district authority, reducing the fiscal room of the regency.

This finding is consistent with the broader fisheries governance literature. Fisheries systems are often characterized by overlapping authority, resource mobility, small-scale production, and limited administrative visibility [9], [11], [27]. In Konawe Kepulauan, many fishers operate with vessels below 5 GT, meaning that fisheries activities are more suitable for livelihood support and coastal empowerment than for immediate local retribution. The absence of facilities such as cold storage, ice plants, mooring facilities, and functioning service infrastructure further weakens the government's ability to define legal retribution objects.

The shift of fish auction-site management to the provincial level is especially important. It illustrates the difference between economic potential and fiscal authority. A sector may generate economic activity, but if the district

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government lacks legal authority or administratively collectable service objects, that activity may not become PAD. In this sense, fisheries represent a high-potential but low-fiscal-capture sector in the regency.

3.2. Marine tourism as a more visible revenue channel

The second finding is that marine tourism has clearer revenue objects. Pantai Kampa and Air Terjun Tumburano are currently the primary destinations contributing directly to tourism retribution. The revenue objects include entrance tickets, motorcycle and car parking, gazebo rental, and supporting tourism facilities. These objects are more administratively visible than fisheries transactions because visitors enter identifiable sites, use public facilities, and pay retributions linked to specific services.

Table 2 shows that tourism retribution fluctuated but improved markedly in 2025 and 2026. Revenue reached IDR 21.128 million in 2022 and IDR 21.961 million in 2023. It declined in 2024 to IDR 19.591 million, equal to 65.30% of the target. However, it increased to IDR 30.530 million in 2025 and reached IDR 35.310 million by May 2026, exceeding the annual target. This pattern indicates that tourism has become the most visible maritime sector in local revenue collection.

Table 2. Target and realization of recreation and sport retribution in Konawe Kepulauan, 2022-2026

Year	Target (IDR)	Realization (IDR)	Achievement
2022	25,000,000	21,128,000	84.51%
2023	25,000,000	21,961,000	87.84%
2024	30,000,000	19,591,000	65.30%
2025	35,000,000	30,530,000	87.23%
2026 (until May)	35,000,000	35,310,000	100.89%

Source: Regional Finance Agency of Konawe Kepulauan [16].

The revenue increase cannot be interpreted as evidence that tourism has replaced fisheries as the main maritime economy. Rather, it shows that marine tourism has stronger fiscal legibility. Fiscal legibility refers to the ability of the government to identify, monitor, charge, and record a revenue object. Fisheries generate livelihoods and market activity, but marine tourism provides a more direct administrative interface between public service provision and local revenue collection.

3.3. Visitor growth and the domestic tourism opportunity

Visitor data strengthen the argument that marine tourism is becoming a more important local revenue pathway. Table 3 shows that total visitors increased from 5,060 in 2025 to 7,308 by May 2026. The most significant change occurred among domestic visitors, who increased from 964 to 3,085. Local visitors remained high, while international visitors remained very small. This pattern suggests that the immediate market opportunity is domestic and inter-regional tourism rather than international tourism.

Table 3. Visitor arrivals in Konawe Kepulauan in 2025 and January-May 2026

Visitor category	2025	2026 (until May)	Change
Local visitors	4,091	4,215	+124
Domestic visitors	964	3,085	+2,121
International visitors	5	8	+3
Total	5,060	7,308	+2,248

Source: Tourism Office of Konawe Kepulauan [17].

The domestic visitor surge matters because PAD growth does not require international tourism dominance. For small-island regions, domestic tourists may provide a more realistic and stable market, especially when infrastructure, accommodation, access, and destination information are still developing. The literature on community-based and coastal tourism suggests that domestic and regional tourism can support inclusive benefits

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when local communities provide food, accommodation, guiding, transport, and site maintenance services [14], [15], [18], [21], [33].

The visitor data also show that destination development and promotion have begun to produce results. Air Terjun Tumburano is reported to have developed rapidly, partly because of improved accessibility. This illustrates how infrastructure, destination management, and visitor flows interact. The tourism sector can become a source of PAD only when natural attraction is converted into accessible, serviced, and administratively manageable destinations.

3.4. Constraints on marine tourism revenue expansion

Although tourism has become more fiscally visible than fisheries, it still faces constraints. The main constraints are road access, sanitation facilities, waste bins, gazebos, information boards, parking organization, accommodation readiness, and limited public budget. These constraints affect visitor satisfaction and may limit repeat visits. In a digital tourism environment, inadequate on-site quality can quickly become a reputational risk because visitor dissatisfaction can circulate through electronic word-of-mouth [20], [34], [35].

The study therefore distinguishes fiscal feasibility from sustainability. Tourism may be more feasible than fisheries for local revenue collection, but it is not automatically sustainable. Sustainable tourism requires destination carrying capacity, environmental stewardship, community participation, and governance coordination [19], [32], [36], [37]. Without these elements, tourism revenue can grow in the short term while degrading destination quality in the long term.

This is why the development of marine tourism in Konawe Kepulauan should not be reduced to collecting more tickets. It should be framed as service-based maritime development. Tourism revenue should be reinvested into facility improvement, local business capacity, coastal cleanliness, information systems, and community participation. Such reinvestment is necessary to prevent revenue extraction from weakening the very destination assets that produce the revenue.

3.5. Maritime Fiscal Transition Model

The findings support the formulation of a Maritime Fiscal Transition Model. The model explains how a small-island government may move from resource-based maritime potential to service-based marine tourism revenue when fisheries are constrained by authority, facility, and administrative limits. The transition is organized into five linked stages. Resource recognition establishes the contribution of both fisheries and tourism; fiscal constraint diagnosis identifies why fisheries are weakly connected to PAD; tourism revenue activation builds clearer revenue objects through destinations and visitor services; community-based spillover links visitor flows to local enterprises; and sustainable reinvestment connects revenue growth with infrastructure, environmental care, community participation, and transparent fiscal governance.

This model should not be interpreted as a recommendation to abandon fisheries. Instead, it proposes differentiated maritime governance. Fisheries should be strengthened through livelihood-oriented policies, processing facilities, cold-chain development, and coastal empowerment, while tourism should be strengthened through destination infrastructure, retribution accountability, homestay development, and community-based services. The two sectors can complement each other when local culinary products, fishing culture, coastal landscapes, and community livelihoods become part of the tourism experience.

Table 4 summarizes the sectoral comparison between fisheries and marine tourism, while Table 5 presents the proposed transition model. Together, these tables show that the fiscal advantage of tourism lies not in the superiority of tourism over fisheries but in the clearer linkage between public service, visitor payment, and local revenue collection.

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Table 4. Comparative fiscal characteristics of fisheries and marine tourism

Dimension	Fisheries sector	Marine tourism sector	Fiscal implication
Resource base	Strong marine and fishery potential	Coastal attractions, beach sites, waterfalls, and marine landscapes	Both sectors are important, but their fiscal convertibility differs
Authority	District authority limited by regulation and provincial management of some facilities	Local government can manage identified destination services and retribution objects	Tourism has clearer local fiscal authority
Revenue object	Weakly defined because many fishers are small-scale and facilities are limited	Tickets, parking, gazebo rental, and destination services are identifiable	Tourism is more administratively collectable
Facility requirement	Ice plants, cold storage, mooring facilities, and fish auction sites are needed	Access roads, sanitation, signage, parking, gazebos, and homestays are needed	Both require infrastructure, but tourism already has operating objects
Primary benefit	Livelihood, food security, and coastal income	PAD, local services, microbusinesses, and visitor spending	Fisheries should be livelihood-oriented; tourism can be revenue-oriented

Source: Author synthesis based on field interviews and official data, 2026.

Table 5. Maritime Fiscal Transition Model for Konawe Kepulauan

Transition stage	Core mechanism	Policy priority	Expected outcome
Stage 1: Resource recognition	Acknowledging strong fisheries and tourism resources	Map maritime assets and sectoral authority	Clear understanding of potential and constraints
Stage 2: Fiscal constraint diagnosis	Identifying why fisheries are weakly connected to PAD	Clarify revenue authority and service objects	Realistic revenue strategy instead of resource-based assumptions
Stage 3: Tourism revenue activation	Strengthening chargeable tourism services	Improve access, facilities, retribution recording, and destination services	Higher and more accountable tourism revenue
Stage 4: Community-based spillover	Linking visitor flows to local enterprises	Support homestays, food services, parking, guides, and local products	Tourism revenue combined with community income
Stage 5: Sustainable reinvestment	Using revenue to maintain and upgrade destinations	Reinvest in sanitation, waste management, signage, and environmental care	Long-term destination quality and fiscal resilience

Source: Author conceptualization, 2026.

3.6. Discussion and policy implications

The findings demonstrate that the relationship between maritime potential and local revenue is mediated by governance. Konawe Kepulauan has strong fisheries resources, but fisheries do not automatically become PAD because local fiscal capture depends on authority and administrative objects. This confirms fiscal decentralization theory, which emphasizes that local governments require both revenue assignment and administrative capacity to mobilize local resources [1-3], [5]. The case also supports Indonesian fisheries decentralization studies showing that authority allocation can shape local government's ability to manage and benefit from marine resources [11].

The low fiscal capture of fisheries should be understood carefully. It does not mean that fisheries are economically unimportant. Rather, it means that fisheries benefits are more likely to appear as household income, employment, and food security than as direct district retribution. Fisheries governance literature warns against evaluating fisheries only through fiscal indicators because small-scale fisheries produce multidimensional livelihood benefits that may be invisible in public revenue accounts [6], [8], [10], [25], [38]. For this reason, fisheries policy in Konawe Kepulauan should remain oriented toward livelihood development, value-chain strengthening, and infrastructure provision rather than short-term retribution maximization.

Marine tourism, by contrast, creates more legible revenue objects. This finding is consistent with tourism governance literature emphasizing that destinations can become platforms for public revenue, local services, and community business when they are organized, accessible, and monitored [12-14], [18]. However, this fiscal advantage also creates a governance responsibility. Tourism revenue collection must be transparent, reinvested,

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and aligned with sustainability principles. If the government focuses only on increasing retribution while neglecting sanitation, access, safety, and local participation, tourism may become extractive and socially contested.

The increase in domestic visitors is particularly important. Tourism development strategies often emphasize international markets, but the Konawe Kepulauan case shows that domestic tourism may provide the most realistic short-term growth pathway. Domestic visitors are more likely to respond to improved access, local promotion, and affordable services. This finding aligns with studies suggesting that destination competitiveness depends not only on natural attractiveness but also on service networks, infrastructure, information quality, and resident support [15], [19], [20], [22].

The Maritime Fiscal Transition Model contributes to the literature by connecting fiscal decentralization with maritime sectoral choice. Many studies discuss fisheries governance or tourism governance separately. This study shows that local governments in small-island regions may face strategic trade-offs when one maritime sector is strong as a livelihood base but weak as a fiscal source, while another sector is weaker historically but stronger administratively as a revenue object. Such transitions require integrated planning to avoid replacing one vulnerability with another. Sustainable transition depends on whether tourism revenue can support infrastructure, local enterprises, environmental care, and complementary fisheries-based livelihoods.

Policy implications follow from this interpretation. First, the local government should separate fisheries livelihood policy from tourism fiscal policy. Fisheries need facilities such as cold storage, ice plants, processing spaces, and market access, but these facilities should be designed first to improve livelihoods and value chains; revenue collection can follow only when service objects are legally and operationally clear. Second, tourism retribution should be managed through transparent recording, regular reporting, and reinvestment into destination quality. Third, tourism development should prioritize Pantai Kampa and Air Terjun Tumburano while gradually preparing other destinations with minimum standards for access, cleanliness, safety, and information. Fourth, the government should build a marine-tourism value chain linking local food, homestays, transport, guiding, and community-based destination management.

The case also highlights the importance of institutional coordination. The Fisheries Office, Tourism Office, Regional Finance Agency, and village-level actors should not work separately. Fisheries culture, coastal landscapes, local cuisine, and marine livelihoods can enrich tourism experiences, while tourism income can create new demand for local products. Integrated governance is therefore essential to ensure that fiscal transition does not become sectoral substitution but sectoral complementarity. This approach is consistent with sustainability-oriented governance literature, which emphasizes multi-stakeholder coordination, adaptive management, and social-ecological sensitivity [7], [24], [32], [39].

4. Conclusion

This study concludes that marine tourism has become a more realistic fiscal pathway than fisheries in Konawe Kepulauan because it offers clearer and more administratively collectable revenue objects. Fisheries remain central to maritime livelihoods, but their contribution to PAD is constrained by limited district authority, the transfer of fish auction-site management to the provincial level, the lack of chargeable facilities, and the predominance of small-scale fishing activity. These constraints prevent fisheries potential from being directly converted into district revenue. Marine tourism provides a different pathway. Pantai Kampa and Air Terjun Tumburano generate retribution through visitor services and facilities. Tourism retribution increased from IDR 21.128 million in 2022 to IDR 30.530 million in 2025 and reached IDR 35.310 million by May 2026, exceeding the annual target. Visitor arrivals rose from 5,060 in 2025 to 7,308 by May 2026. These findings support the proposed Maritime Fiscal Transition Model, which explains how small-island governments may shift from resource-based maritime potential to service-based tourism revenue under regulatory and administrative constraints. The study contributes to public finance and maritime governance research by showing that sectoral potential is not equivalent to fiscal capacity. Local governments must consider legal authority, revenue object clarity, service infrastructure, and administrative feasibility when designing maritime development strategies. The practical recommendation is not to abandon fisheries but to develop a dual strategy: strengthen fisheries as a livelihood and value-chain sector while expanding marine tourism as an accountable, sustainable, and community-supported revenue sector. Future research should quantify tourist expenditure, household income effects, fisheries value-chain gains, and long-term environmental costs to better evaluate the full economic consequences of maritime fiscal transition.

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