International Journal of Humanities and Social Science Invention
ISSN (Online): 2319 – 7722, ISSN (Print): 2319 – 7714
www.ijhssi.org ||Volume 6 Issue 4|| April. 2017 || PP.38-47

Welfare Improvement of Bulukumba, Indonesia: Social Accounting Matrices Approach

Muhammad Jibril Tajibu[1]
[1](*Hasanuddin University, Makassar, Indonesia)*

ABSTRACT :*This study aims to get a prototype of Bulukumba economic characteristics are summarized in the transactional matrix items, namely the Social Accounting Matrices and create planning models are then simulated at the policies of welfare improvement in Bulukumba district.*
Data is collected by sampling transactions of all transactions and structured transactions into a matrix form the Social Accounting Matrices
This research results will be the basis for decision making in improving the welfare of Bulukumba district. Indonesia

KEYWORDS -*welfare, social accounting matrices, simulation*

I. INTRODUCTION

Construction of increased prosperity is true mainly done by the people themselves, while the government serves as a facilitator and a dynamic. Private communities have greater strength in improving the well-being compared with the power of government. But unfortunately it has not been true for most people still have an average education level is still low as is the case in most of the emerging countries. The government is still the mainstay of the propulsion and steering as economic and community development.

Different things that happen in developing countries, which puts the private sector as a driver of the local economy. Relatively high educated society that has allowed the improvement of technology in the production function of society as a whole, which brings people to the level of national income is higher. Generally in developed countries, the government's role was relatively lower than the government's role in developing countries.

Efforts to improve the welfare of the community is also a goal of the establishment of government in addition to the objective of maintaining the existence of nationality. Economic goal now has even become the main objective, given the country's economic strength can be a weapon to mastery over other countries. Small-income countries tend to be "a younger brother obedient " to the desires of richer countries. State sovereignty has become highly dependent on the strength or economic power

On the lower level of a region within a country would need to think about the welfare of its citizens. Regional Planning and Development Agency formed in a province or city / county to think about and address the poverty and underdevelopment in the region. The purpose of giving regional autonomy stipulated in Law No. 5 of 1974 on the main points of government in the area, and then enhanced by Law No. 22 of 1999 and now updated with Law No. 32 of 2004 on local government in line with its role. With the Act, it is expected that the local government, especially in district goverment will play an active role carrying out administrative duties and tasks execution of development in all fields.

Direction of development well planned and highly influenced by the dynamic role of the community as well as elements in society that are directly or indirectly involved in governance. This is clearly regulated in Law No. 25 of 2004 concerning national development planning system which explains that the ordinance of development planning to produce a development plan in the long term, medium term, and the annual implemented by a component of the government / the area the center and the regions by involving community.

so that development can be done thoroughly focused and integrated, it is necessary to have a fairly mature plan tailored to the objectives to be achieved in order to be carried on what can actually be realized well. Good planning phase should begin from the regional economic character recognition, then from the results of the introduction of the nature and character of the area will be conducted strategic planning so that all problems can be resolved.

One good planning strategy is mapping out (modeling) the characteristics of the economy in the form of the Social Accounting Matrices (SAM). SAM is an integrated data framework that provides comprehensive information about the economy with emphasis on distribution effect. Unlike other data systems, SAM presents all income and expenditure of the various categories of household and its relation to the production structure, balance of payments and all transactions other institutions.

The combination of the data in SAM enables better analysis of the causes of poverty and the difference in quality of life and curb economic growth. To prove it, can be seen from the increasing number of countries are using the SAM as a base planning. The need for economic planning regions require their SAM at the district / city. SAM has been made in the state and provincial level, whereas the need of the district / city quite necessary. The Central Bureau of Statistics has published several publications SAM to Indonesia and also to several provinces including South Sulawesi Province, but for the district / city level there was no publication SAM. For this reason this study will fill that void.

It is expected with the implementation of this research will be born a prototype model of regional development plan that can be replicated quickly to the development planning of the district / city to another. It is expected within five to ten years the whole area in South Sulawesi have own policy simulation model for each region so that the government spending more efficient and well targeted.

I.1. Research Question

From the background that were outlined earlier then formulated the following research problems.

What kind of economic transaction Bulukumba district according to the SAM matrix format?

I.2. Objectives

The objectives of this study were : Shaping the Social Accounting Matrix Matrices of Bulukumba district

I.3. Benefits of Research

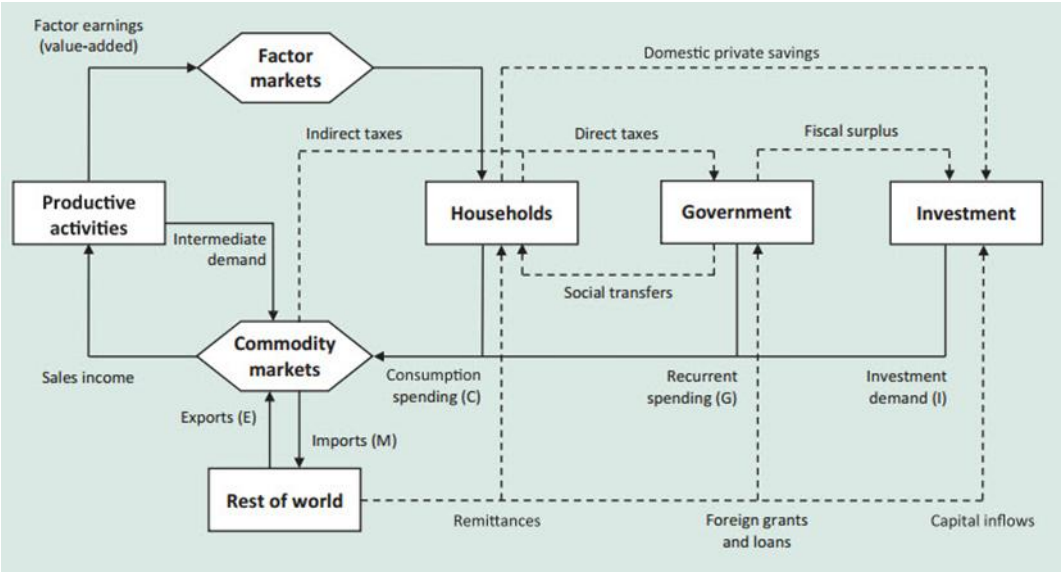
Outcome of this research became the basis for community economic development planning primarily for program planning and evaluation of policies to improve the welfare and distribution of income that can be use by both government and academia.

II. LITERATURE REVIEW

The use of Social Accounting Matrices (abbreviated SAM) has long been recognized in the planning area, and growing and open line with advances in computing technology and technology. SAM analysis technique using an analytical technique that was developed from analysis by Leontief Input Output (Keuning and Ruijter, 1977).

SAM is also a representation of the economy. More specifically, the SAM is an accounting framework that present all income and expenditure in the circular flow diagram (Punt et al. 2003). SAM is made in the form of a matrix in which each row and column is called "account". Table 1 shows the SAM in accordance with the circular flow diagram in Figure 1. table 1 shows the SAM in accordance with the circular flow diagram in Figure 1. Each box is an account in the SAM. Each cell in the matrix represent, (by convention) the flow of funds from the account of the column to the account of the lines. For example, the circular flow diagram shows the private consumption expenditure as the flow of funds from households to the commodities market. At SAM, incorporated in the column and row household commodities, the principle of double-entry accounting requires that, for each account in the SAM, total revenue is equal to total expenditure. This means that the row and column totals must be the same account.

Table 1. SOCIAL MATRICES ACCOUNTS



Besides an alternative to the traditional approach of Input-Output, SAM also as a supplement to traditional national income accounting. SAM should include also:

(a) Decomposition SAM values into prices including tax wage rates, etc. and volume (consumption, employment, etc.),
(b) non-monetary indicators such as the composition of the household socio-economic, demographic data, nutrition, housing situation, health condition, and access to education,
(c) Stock underlying SAM, such as population (size and educational background), the stock of capital (land, livestock, industrial capacity, and housing), debt abroad, ownership of assets, durable goods.

Three main motivations underlie the development of SAM. First, the construction of SAM helps to unify data from different sources that help to describe the structural characteristics of the economy. SAM can also be used to good effect in helping to improve the range and quality of the estimates, highlighting the need for data and identify key gaps. Second, SAM is a very good way to show information; structural interdependence in the economy both at the macro and meso, SAM displayed in a simple manner and enlightening. SAM show clearly the relationship between the distribution of income and the structure of the economy and, of course, is very important in the context of this paper. Third, they represent a useful analytical framework for modeling; that is, they provide direct input into a variety of models, including fixed price multiplier models and is also an integral part of a collection of benchmark data needed to calibrate and computed general equilibrium (CGE) model (Pyatt, 1988).

Application of SAM in planning covers the very wide field, for example in planning the workforce, Kal et al. (2003), to estimate the market value of the provision of services of voluntary (Mook, Quarter, and Richmond 2003), analysis of the tourism industry (Hara, 2008), modeling the economy (Khan, 2007), and calculate the types of contributions in national income that was not recorded (Mook, Quarter, and Richmond 2003).

III. RESEARCH METHODS

This study aimed to get a prototype Bulukumba economic characteristics are summarized in transactional Social Accounting Matrix Matrices and create planning models were then simulated at the policies of welfare improvement in Bulukumba district.

The data collection is done by taking a sample of transactions of all transactions and structured transactions into a matrix the Social Accounting Matrices. To obtain planning abilities then made a full economic model and then implemented through a simulation model of the policy of increasing prosperity.

The results of this study will be the basis for decision-making improved welfare in Bulukumba district.

Place and Time of Research

This research conducted at Bulukumba district, Indonesia at 2015

Sampling Method

The sample was stratified random sampling to classify the types of activities according to sector / sub-sector which is becoming a major activity in the Bulukumba district.

Data Collection Method

Of the samples have been collected and then synthesized into transactions per sector / sub-sector that will generate SAM matrix.

Analysis Methods

The analysis used in this study includes an analysis of the transaction were used to classify the displacement value of inter-activity in the economy, then the establishment of a mathematical model that is transformed into GAMS modeling and the final phase using simulation analysis to examine the impact of the policy / economic shock.

IV. RESULT

1. Descriptive Analysis

Geographic, Administration and Physical Condition

Bulukumba is located in the southern part of South Sulawesi provincein Indonesia and is 153 km from Makassar (South Sulawesi provincial capital). The total area of 1154.67 km2 Bulukumba. Bulukumba district lies between 05 ° 20 '- 05 ° 40' latitude and 119 ° 58 '- 120 ° 28' E consists of 10 districts with boundaries that:

a. North side adjacent Sinjai;
b. East borders the Gulf of Bone and Selayar Island;
c. South side is bordered Flores Sea;
d. West borders Bantaeng.To ensure a high-quality product, diagrams and lettering MUST be either computer-drafted or drawn using India ink.

Demographic conditions

Bulukumba population in 2012 amounted to 398 531, people spread in 10 (ten) districts. Of the 10 (ten) Sub-District, District Gantarang which has the largest population is 71 741 inhabitants. Judging from sex, female population is more than male population is 211 092 women and 187 439 men. Thus the sex ratio (the ratio of male to female) is 89, which means that in every 100 female residents, there were 89 males.

Financial and Regional Economy

Based RPJMD Bulukumba, economy of Bulukumba has shown improvement although development has not been optimal. Various programs have been implemented able to give good results, it is characterized by the growth of the Gross Regional Domestic Product (economic) Bulukumba. The Gross Domestic Product Growth Bulukumba 2015-2020 is predicted to grow in the range of above 6-7 percent per year for years to come. When you see the GDP calculation Bulukumba, we can know the role of each line of business to the total GDP Bulukumba. Economic growth can be achieved on the supply side through an increase in the financial sector, the agricultural sector, the services sector, building and construction sectors, the trade sector, the sector of electricity, gas and water supply, and mining and quarrying. On the demand side, economic growth is predicted to come from increased of government investment, especially in infrastructure, gross domestic capital formation and private consumption. With the development of local infrastructure, especially sanitation sector are improving is expected to give a multiplier effect for economic activities in the future.

Food Crops

Paddy fields in Bulukumba in 2009 covering an area of 22 460 hectares. According to the type of irrigation, consisting of irrigated land Technical 5,616 hectares (25 percent), irrigation semi technical 11 156 ha (50 percent), 3,524 hectares of irrigated modest (16 percent), the rainfed areas / tidal 2,164 hectares (9 percent) and land other rice fields.

Horticulture

Horticulture sub-sector include vegetable plants, fruit trees, herbs and ornamental plants. The vegetables are harvested at once composed of six types of plants, chilli, chinese cabbage, long beans, red beans, eggplant and beans.

Production of fruit plants consist of six types of plants, mango, durian, orange, banana, papaya and pineapple. In 2009, the production of fruits that contribute the largest production are banana, durian and mango.

Forestry

According to the forest functions are divided into three (3) categories, namely; protected areas, production forests and conservation forests (forest preserves and conservation of natural forests). The forest area protected amounted to 3538.0 hectares or 42 percent of the total forest area overall. The total area of nature reserves and nature conservation area stood at 3,475 hectares. Meanwhile, production forest area reached 1440.3 hectares consisting of a limited production of 509 ha, permanent production forest of 931.3 hectares.

The development of forestry production during the period 2005 to 2009 looks quite fluctuating In 2009 roundwood production 11944.2 m3, fell 55.4 percent when compared to production in 2008 (26768.1 m3). While the production of sawn timber fell sharply (66 percent), that of 12045.6 m3 in 2008 to 4131.2 m3 in 2009. Plywood production in 2009 slightly decreased by 2.3 percent.

Livestock

livestock population consists of cows, buffaloes, horses, goats, sheep and pigs. In 2009 the number of the livestock population are respectively 75.122 tail, 5.443 tail, 25 .193 tail, 30 017 tail, and 90 tails.

Poultry population, which consists of chicken, laying hens, broilers, and duck / duck manila in 2009 respectively is 643.413 tail, 75.000 tail, 14.000 tail, and 53.67 tail.

Fisheries

Fishery production in 2009 was 30 309 tonnes, comprising 30 743 tonnes capture fisheries production and 0 tonnes of aquaculture production. Compared with the previous year, fishery production fell around 41 percent. In 2009 the number of households stood at 6.2 capture fisheries households. Compared to the 2010, households of fisheries down 0.68 percent.

Poverty in Bulukumba

Table 2: NUMBER OF FAMILIES ACCORDING to ACCORDING TO WELFARE AND DISTRICT (HOUSEHOLD)

Kecamatan	Pre-Prosperous	Prosperous Family				Amount	Percentage of Pre-Prosperous Families
		I	II	III	III+		
Gantarang	2,348	3,778	11,742	2,473	526	20,867	11.25%
Ujungbulu	2,451	2,583	3,669	1,752	475	10,930	22.42%
Ujungloe	2,942	4,158	3,625	1,077	249	12,051	24.41%
Bontobahari	840	1,074	3,073	1,627	470	7,084	11.86%
Bontotiro	917	1,349	2,961	2,082	363	7,672	11.95%
Kajang	1,915	4,212	4,568	1,983	260	12,938	14.80%
Herlang	2,689	2,031	1,549	501	102	6,872	39.13%
Bululumpa	2,309	3,888	6,287	1,910	335	14,729	15.68%
Rilauale	1,190	2,414	3,945	3,247	265	11,061	10.76%
Kindang	1,393	1,841	4,176	645	336	8,391	16.60%
	18,994					112,595	16.87%

According to BPS data Kab. Bulukumba, the number of poor households in Bulukumba in 2012 recorded 18 994 households. The percentage of poor households most higher is the District Herlang while the smallest is the District Rilauale.

SAM of Bulukumba District

Source of Data

Drafting table of Accounting Matrices Structural of Bulukumba done through the results of SAM Indonesia in 2008 which was then adjusted to the availability of some transaction information derived from:

1. Sakernas (national working unit)
2.Regency GRDP
3.GRDP South Sulawesi
4. Primary Data retrieved samples for some industrial / economic activities

Election Year Basic

SAM built for a region will be more relevant, when the data used is the most recent data. Takes at least ten years in the making the difference between SAM and turnaround time. However, ideally, the difference that there are less than 5 years. The main data required is the data obtained from the Input-Output tables South Sulawesi Province in 2008 and Table SAM Indonesia in 2008. Assuming that there are a lot of structural changes between 2008 to 2013, the SAM Bulukumba that was built is for the base year of 2013. Elections in 2013 also considers that the secondary data obtained will be influenced SAM district to be built.

Determination Classification

Classification of SAM in addition to considering the availability of data also consider topics that will be analyzed namely poverty. Therefore, the classification of SAM to pay more attention to the factors of production, especially labor sector specified in more detail. Similarly to the institutional households sector are broken down into several parts in order to do a more detailed analysis. Besides this classification also considering homogeneity level group, will put together a homogeneous group, and vice versa more heterogeneous group grouped into more groups.

From the stage of classification produced 30 groups as follows.

A. Sector Endogenous
a. Production Factors
a) Manpower
1. Agriculture
2. Production, Transport Equipment Operators.Rough Manual and Labour
3. Administration, Sales, Service services
4. Leadership, management, Military, Professional and Technician

b). Not Manpower
b. Institutions
a) Households
1. Workers
2. Agricultural Employers
3. Non Agriculture Group Low
4. Not Farms Group

b). Company
c) Government
c. Production sector
1. Agriculture, Livestock, Fisheries, Food Industry
2. Other Crop Farming, of forestry and hunting
3. Mining, unless the Food Processing Industry, Electricity, Gas and Water, Construction
4. Trade, restaurants and Hospitality, Transportation and Communications, Individual services and RT
5. Financial Institutions, Real Estate, Government, Social Services and Culture, Entertainment Services

B. Exogenous
a. Margin Revenue and Transportation
b. Domestic commodity
1. Agriculture, Livestock, Fisheries, Food Industry
2. Other Crop Farming, of forestry and hunting
3. Mining, unless the Food Processing Industry, Electricity, Gas and Water, Construction
4. Trade, restaurants and Hospitality, Transportation and Communications, Individual Services and household
5. Financial Institutions, Real Estate, Government, Social Services and Culture, Entertainment Services

c. Commodity Import
1. Agriculture, Livestock, Fisheries, Food Industry
2. Other Crop Farming, of forestry and hunting
3. Mining, unless the Food Processing Industry, Electricity, Gas and Water, Construction
4. Trade, restaurants and Hospitality, Transportation and Communications, Individual Services and household
5. Financial Institutions, Real Estate, Government, Social Services and Culture, Entertainment Services

d. Balance Capital
e. Indirect Tax

C. Excellent District

PlanningTabulation

The next stage identifies the data source, this is done by inserting the contents of the input output table into a matrix SAM South Sulawesi. Household consumption matrix and the company filled in with data from Indonesia SAM 2008. Transaction data is taken from the Government of the Regional Budget of Bulukumba in 2013.

As for preparing other matrices, we need other sources of information. So the basic idea in filling the cells SAM of Bulukumba district is developing Sulsel Input-Output tables.

Bulukumba district finance statistics are needed to fill the following transaction matrix :

1. The distribution of household income and other institutions to the government, obtained from income tax revenue.
2. Domestic transfers to government, obtained from total government revenues from central government assistance.
3. Transfer to a foreign government, derived from the receipt of overseas development.
4. Matrix government subsidies to households, obtained from most social funds · local government.
5. Savings government, obtained from the difference between revenue and realization of total expenditure.

Estimation Matrix

If there are no available data to populate a matrix of transactions, then were estimated by utilizing the properties tabulation balance that must be owned by the SAM. The matrix is estimated by utilizing the properties of the balance are:

Matrix distribution of income from labor to household and other agencies,

1. Matrix to household income distribution,
2. Matrix transfers between households,
3. Matrix income distribution of capital to the government,
4. Matrix of intergovernmental transfers,
5. Matrix household savings and other institutions,
6. Matrix foreign debt,
7. Matrix of the capital of the region districts. Bulukumba to other regions,
8. Matrix capital transactions from outside the area into the District. Bulukumba

Estimation was done by adjusting the ratio between the columns or rows of SAM Bulukumba by comparison columns or rows of table data source. The source of these data is SAM Indonesia in 1998, Input-Output Sulawesi in 2008, International Financial Statistics Bulukumba, Population Indonesia in 2013, Population Bulukumba 2013 and Population Consumption Expenditures for Indonesia in 2008. Once all the initial data estimates do , then the charging tabulation. Basically, once the process is done, SAM Bulukumba been formed

Data Estimation Error Correction and Retabulation

This section (1) correction the value of tabulation in SAM that illogical, and (2) correction to ensure the equilibrium shape SAM. In the first, each cell is in SAM Bulukumba observed. The figures seem illogical, for example, too large or small, do rechecking by using other sources of information. In the second part, each cell in Bulukumba SAM should be corrected so that the number of columns and number of rows for each balance sheet have the same amount. To balance the amount at each balance sheet, used a computer program called General Algebraic Modeling System (GAMS).

Final Reconciliation

Step reconciliation begins when filling each block of SAM. Reconciliation first stage is to determine how the same estimate for the number of households and the number of population in each group. This step is taken to make a relative calculation of income and expenditure per capita or per household. The second stage of reconciliation is to determine where are realibel blocks more than others. For determination its block more realibelor not based on the source of the data obtained in the formation of the bloc. The blocks are more realibel will be a guide if there is adjustment measures that need to be done in improving the SAM. The third reconciliation process is balancing whole the balance sheet using the method entrophy GAMS. While the final reconciliation is done by checking the reconciliation process that is done after all the blocks in the SAM has been filled.

Table SAM of Bulukumba District

The following table is the result of the Social Accounting Matrices of Bulukumba in 2013 in units of billion rupiah.

Table 3: TABLE SAM of BULUKUMBA, in 2013 (1)

	1	2	3	4	5	6	7	8	9	10
1										
2										
3										
4										
5										
6	12.35	1.81	0.63	0.05	4.95	0.10	0.16	0.27	0.71	0.01
7	65.91	17.89	7.45	1.04	52.82	0.11	0.86	1.07	2.86	0.12
8	4.10	23.61	30.64	2.00	31.82	0.25	1.48	2.62	6.35	0.03
9	8.52	46.91	85.68	21.20	43.41	0.00	0.00	0.01	0.01	0.00
10					150.07					1.08
11					60.70	2.00	25.47	22.77	27.37	158.11
12										
13										
14										
15										
16										
17										
18						9.11	72.26	36.10	74.73	
19						0.70	2.86	1.56	1.75	
20						3.48	13.84	11.51	26.33	
21						3.63	16.05	21.95	29.15	
22						1.64	11.12	11.00	13.88	
23						0.29	1.22	0.75	1.29	
24						0.02	0.10	0.07	0.02	
25						0.93	3.97	3.22	6.25	
26						0.17	0.80	1.87	2.62	
27						0.17	0.87	1.92	2.15	
28						1.70	19.74	12.76	36.03	10.97
29										
30					27.04					4.51
Number of Columns	90.88	90.22	124.39	24.29	370.82	24.31	170.78	129.46	231.50	174.83

Table 4: TABLE SAM of BULUKUMBA in 2013 (2)

	11	12	13	14	15	16	17	18	19	20
1		74.61	16.27							
2		8.87	1.32	53.56	22.36	4.10				
3		0.58	0.40	8.52	74.12	40.77				
4		0.23	0.06	2.78	1.75	19.46				
5		59.90	12.68	174.01	73.23	47.31				
6	2.61									
7	13.94									
8	23.47									
9	23.78									
10										
11	495.66									
12								271.20		
13									37.72	
14										544.79
15										
16										
17								40.99	5.61	60.64
18	0.00	90.36	0.08	1.29	21.76	1.34				
19	0.23	12.56	1.31	17.48	0.67	0.03				
20	19.46	12.33	3.66	182.77	33.65	11.62				
21	19.33	2.92	0.97	10.42	21.11	3.77	140.67			
22	76.08	2.11	0.42	7.58	7.29	4.58				
23	0.00	4.40		0.02	0.44	0.05				
24		0.41	0.01	0.02	0.00	0.00				
25	6.10	1.43	0.55	83.70	9.17	1.43				
26	3.61	0.49	0.00	1.06	0.94	0.11				
27	1.72	0.01		1.57	1.65	3.08				
28	119.14									
29								11.47	0.33	5.22
30	48.58									
Number of Columns	853.71	271.20	37.72	544.79	268.15	137.64	140.67	323.66	43.66	610.65

Table 5 TABLE SAM of BULUKUMBA in 2013 (3)

	21	22	23	24	25	26	27	28	29	30	number of rows
1											90.88
2											90.22
3											124.39
4											24.29
5										3.68	370.82
6										0.67	24.31
7										6.71	170.78
8										3.09	129.46
9										1.99	231.50
10										23.69	174.83
11									43.03	18.59	853.71
12											271.20
13											37.72
14											544.79
15	268.15										268.15
16		137.64									137.64
17			1.70	0.23	31.51						140.67
18								0.43		16.21	323.66
19								0.65		3.87	43.66
20								153.35		138.64	610.65
21								3.75		7.06	280.78
22										4.57	140.26
23								0.38			8.85
24								0.07			0.71
25								68.60			185.35
26								0.01			11.68
27											13.13
28										26.90	227.23
29	12.63	2.62	0.14	0.00	10.56	0.04	0.00				43.03
30			7.01	0.48	143.28	11.63	13.13				255.66
Number of Columns	280.78	140.26	8.85	0.71	185.35	11.68	13.13	227.23	43.03	255.66	5,830.03

Classification Sector / Subsector by SAM

Table 6 : CLASSIFICATION TABLE SAM of BULUKUMBA in 2013

No	Sector/Sub-Sector
1	Production Factors, Labor and Agriculture
2	Production Factors, Labor, Production, Carrier Operator, Manual and Unskilled laborers
3	Production Factors, Labor, Administration, Sales, and Services
4	Production Factors, Labor, Leadership, Management, Military, Professional, and Technician
5	Production Factors, Not Labor
6	Institution. Household, Labor
7	Institution. Household, Agricultural Entrepreneur
8	Institution. Household, Not Low Farming
9	Institution. Household, Non-Farming Group
10	Institution. Company
11	Institution. Government
12	Agricultural Sector. Agriculture Food crops, Livestock, Fisheries, Food Industry
13	Production Sector. Other crops, forestry, and hunting

14	Production Sector. Mining, Manufacturing Industry except Food, Electricity, Gas, and Clean Water
15	Production Sector.Support, Restaurants and Hospitality, Transportation and Communications, Private and Domestic Services
16	Production Sector.Finance Institution, Real Estate, Government, Social Services and Culture, Entertainment Services
17	Trade and Freight Margin
18	Domestic Commodity, Food Crop Agriculture, Livestock, Fishery, Food Industry
19	Domestic Commodity, Other Plant Agriculture, Forestry, Hunting
20	Domestic Commodity, Mining, Manufacturing Industry Except Food, Electricity, Gas and Water Supply, Construction
21	Domestic Commodity, Trade, Restaurant and Hospitality, Transportation and Communications, Private and Home Service
22	Domestic Commodities, Financial Institutions, Real Estate, Government, Social and Cultural Services, Entertainment Services
23	Import Commodities. Agriculture Food Crops, Livestock, Fisheries, Food Industry
24	Import Commodities. Agriculture Other Plants, Forestry and Hunting
25	Import Commodities. Mining, Manufacturing Industry except food, Electricity, Gas and Water supply, Construction
26	Import Commodities. Trade, Restaurant and Hospitality, Transportation and Communications, Personal and Household Services
27	Import Commodities. Financial Institutions, Real Estate, Government, Social and Cultural Services, Entertainment Services
28	Capital Balance Sheet
29	Net indirect taxes
30	Outside area

V. CONCLUSION

This study was undertaken to establish SAM Bulukumba, using secondary data coming from the Central Bureau of Statistics as well as data from other agencies.

Making SAM of Bulukumba district is expected to be the first step to create a SAM in another district, in Indonesia, taking into account social and cultural characteristics that exist in each region.

SAM is not just a collection of statistical data, but also a powerful analytical tool to assist policy makers to the socio-economic and regional development planning. It is expected with the availability of SAM to the district level in various provinces in Indonesia, local governments can develop regional policies that create equitable income distribution at the district / city. Thus nationally can be generated income distribution equitable society.

REFERENCES

[1] Hara, Tadayuki. 2008. Quantitative Tourism Industry Analysis. Elsevier Inc. http://dl.lux.bookfi.org/genesis/461000/e55bfe80461fb83eba73b19bdede5f53/_as/%5BTadayuki_Hara%5D_Quantitative_Tourism_Industry_Anal(BookFi.org).pdf.

[2] Kal, Hubertus, Steven Keuning, Wim Leunis, Eric Fagnoul, Anja Termote, Helena Pandi, Alessandra Coli, Federica Battellini, Teresa Hilário, Isabel Quintela, PäiviKeinänen, TaruSandström, Nigel Stuttard, Prabhat Vaze, GisleFrøiland, Helge Naesheim, Aloïs van Bastelaer, Joachim Recktenwald, and John Kidgell V. 2003. Handbook on Social Accounting Matrices and Labour Accounts. European Commission.

[3] Keuning, Steven J., and Willem A. de Ruijter. 1977. Guidelines to the Construction of A Social Accounting Matrices.

[4] Khan, Haider A. 2007. Social Accounting Matrices : A Very Short Introduction for Economic Modeling.

[5] Mook, Laurie, Jack Quarter, and Betty Jane Richmond. 2003. What Counts. London: Sigel Press. http://dl.lux.bookfi.org/genesis/566000/1dd81a971bd98f0fc1c06547240ac599/_as/%5BLaurie_Mook;_Jack_Quarter;_and_Betty_Jane_Richmon(BookFi.org).pdf.

[6] Punt, Cecilia, Kalie Pauw, Esther Mohube, Benedict Gilimani, Lillian Rantho, Rosemary Leaver, Scott McDonald, Lindsay Chant, and Christine Valente. 2003. Social Accounting Matrices and Economic Modelling. http://ageconsearch.umn.edu/bitstream/15610/1/bp030004.pdf.

[7] Pyatt, Graham. 1988. "A SAM Approach to Modeling." Journal of Policy Modeling 10(3): 327–52.

[8] M Ozaki, Y. Adachi, Y. Iwahori, and N. Ishii, Application of fuzzy theory to writer recognition of Chinese characters, International Journal of Modelling and Simulation, 18(2), 1998, 112-116. (8)