



## **THE ROLE OF THE TOURISM SECTOR IN REDUCING REGIONAL FISCAL DEPENDENCY IN PACITAN REGENCY**

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### **ABSTRACT**

*The tourism sector in Pacitan Regency holds strategic potential for increasing Local Revenue (PAD). However, efforts to boost the region's underdeveloped tourism potential often result in high fiscal dependence on central government transfers. This study aims to analyze the causes of high fiscal dependence in Pacitan Regency, a region with abundant tourism potential but the lowest PAD revenue in its region. This study employs a qualitative method using a documentary analysis approach. Data analysis was conducted using the Miles and Huberman interactive framework, which encompasses the stages of data reduction from official central and local government documents, data presentation, and drawing conclusions. The results indicate that Pacitan Regency's fiscal dependency level falls into the very high category above 50%, accompanied by a declining trend in the tourism sector's contribution to PAD over the past three years. This decline is attributed to two main issues: first, a governance issue where revenue from tourist attractions managed by BUMDes is recorded solely as Local Original Revenue (PADes) and does not directly contribute to the regency's PAD; second, poor road access infrastructure, which has led to a decline in tourist visits. It can be concluded that the wealth of tourist destinations in Pacitan Regency has not yet been able to serve as an optimal driver of fiscal autonomy, resulting in obstacles to cross-sectoral coordination and a management model that has not been comprehensively integrated.*

**Keywords: Tourism; Fiscal Dependence; Local Government**

### **ABSTRAK**

Sektor pariwisata Kabupaten Pacitan memiliki potensi strategis dalam meningkatkan Pendapatan Asli Daerah (PAD). Akan tetapi, untuk meningkatkan potensi wisata yang rendah sering memicu tingginya ketergantungan fiskal daerah terhadap dana transfer pusat. Penelitian ini bertujuan untuk menganalisis penyebab dari tingginya ketergantungan fiskal di Kabupaten Pacitan, sebagai daerah yang memiliki potensi pariwisata yang melimpah, namun mencatatkan perolehan PAD terendah di wilayahnya. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi dokumentasi. Analisis data dilakukan menggunakan kerangka interaktif Miles dan Huberman, yang mencakup tahap reduksi data dari dokumen resmi pemerintah pusat dan daerah, penyajian data, dan juga penarikan kesimpulan. Hasil penelitian menunjukkan bahwa tingkat ketergantungan fiskal Kabupaten Pacitan berada pada kategori yang sangat tinggi di atas 50%, menyertai dengan tren kontribusi sektor pariwisata

terhadap PAD yang terus menurun dalam tiga tahun terakhir. Penurunan ini disebabkan oleh dua permasalahan utama, yaitu; pertama ada pada masalah tata kelola dimana penerimaan objek wisata yang dikelola BUMDes hanya masuk sebagai Pendapatan Asli Daerah (PADes) dan tidak berkontribusi langsung pada PAD kabupaten, yang kedua yaitu buruknya infrastruktur akses jalan yang menyebabkan penurunan kunjungan wisatawan. Dapat disimpulkan bahwa kekayaan destinasi wisata di Kabupaten Pacitan belum mampu menjadi penggerak kemandirian fiskal yang optimal, akibatnya hambatan pada koordinasi lintas sektoral dan model pengelolaan yang belum terintegrasi secara komprehensif.

***Kata Kunci: Pariwisata; Ketergantungan Fiskal; Pemerintah Daerah***

## **INTRODUCTION**

In the current era, tourism has become a priority development sector at both the central and regional government levels, as it is believed to stimulate economic growth, create employment opportunities, and reduce regional disparities (Pajriah et al., 2025). One region with strong tourism potential is Pacitan Regency, which possesses numerous prominent tourist attractions. In relation to tourism, local governments as key actors in public administration are required to optimize their regional potentials. This is supported by the broad autonomy granted under Law No. 23 of 2014 concerning decentralization, which provides regions with authority to manage their own governmental affairs (Harry, 2024).

Based on Peraturan Daerah Kabupaten Pacitan Nomor 21 Tahun 2010 concerning Retribution for Recreational and Sports Facilities, tourism contributes to regional revenue through retribution fees imposed by local governments on individuals or entities as payment for services such as tourism, recreation areas, and sports facilities managed by the local government under fiscal decentralization principles. Although tourism is not the only source of Regional Original Revenue (PAD), it can contribute to increasing regional income.

Regional Original Revenue (PAD) refers to all income derived from a region's own economic capacity and potential. PAD consists of local taxes, regional retributions, separated regional wealth management results, and other legitimate income sources. PAD plays a crucial role as the main source of regional development financing, supports fiscal independence, and reduces dependency on central government transfers (Miranda et al., 2025).

Fiscal decentralization serves as an instrument for managing development to stimulate both regional and national economic growth by local governments (Puspita et al, 2021). Through regional autonomy, local governments are expected to explore alternative development financing sources without relying heavily on central government assistance and to allocate funds productively in line with local community aspirations (Adissya, 2019).

However, in practice, most regions in Indonesia still depend on intergovernmental transfers despite increasing their PAD. Fiscal dependency can be defined as a condition in which a region's ability to finance development activities relies on optimal utilization of PAD. It is measured by the ratio between PAD and total regional budget (APBD) excluding balancing funds (Melmambessy, 2022). Lower fiscal dependency indicates higher regional independence. Regional fiscal independence can be assessed by analyzing the magnitude of PAD and fiscal needs (Jambi et al., 2014).

In line with these conditions and the abundance of natural potential, particularly in the tourism sector, tourism is defined under Law No. 10 of 2009 as various travel-related activities supported by facilities and services provided by the community, entrepreneurs, government, and local governments. According to Kodhyat in (Trevina Dumanauw, 2015) tourism is a form of temporary mobility that is not merely geographical movement, but also a systematic effort by individuals or groups to achieve inner balance and happiness. In Pacitan Regency, this potential is expected to be optimally utilized to improve community welfare and increase PAD (Yuanita, 2024).

However, in reality, regions with abundant natural resources, especially in tourism, often record low PAD levels. PAD is revenue collected by regions based on regional regulations in accordance with statutory provisions (Melinda, 2018). This means PAD is generated through the utilization of local natural resources managed by the government to support regional economic activities. According to Law No. 32 of 2004, regional revenue sources consist of local taxes (hotel, restaurant, and entertainment taxes), regional retributions (tourism, recreation, and sports services), separated regional wealth management results, and other legitimate income sources.

Pacitan Regency is indicated to have the lowest PAD in the Madiun Residency region, with the following average:

**Table 1. Average PAD in Madiun Residency Region**

<b>City/Reg</b>	<b>Ponorogo Regency</b>	<b>Ngawi Regency</b>	<b>Madiun Regency</b>	<b>Magetan Regency</b>	<b>Madiun City</b>	<b>Pacitan Regency</b>
<b>Total PAD:</b>	486,04 B	451,73 B	426,75 B	334,63 B	323,30 B	203,96 B
<b>Average:</b>	371,06 B					

Source: DPJK (DJPK Kemenkeu, 2025)

The data shows that Pacitan Regency's PAD is significantly lower compared to other regions in the Madiun Residency. In fact, as an area endowed with abundant natural resources and known as the "City of 1001 Caves," Pacitan has strong comparative advantages in the tourism sector compared to its surrounding regions. Economic development theory suggests that regions with abundant tourism assets should have strong fiscal independence capacity (Kemenkeu, 2015). Akan tetapi, data menunjukkan fakta yang bertolak belakang. However, empirical data shows the opposite condition. In 2025, Pacitan Regency recorded the lowest PAD in the Madiun Residency, amounting to only IDR 203.96 billion, far below neighboring regions such as Ponorogo Regency, which reached IDR 486.04 billion.

This condition reflects a problem where the abundance of tourism destinations in Pacitan does not translate into increased regional independence but instead remains characterized by high fiscal dependency on the central government. This low contribution indicates systemic constraints in tourism revenue distribution. Analytically, this issue is suspected to stem from two main factors. First, governance and regulatory distribution issues, where many tourism sites are managed by Village-Owned Enterprises (BUMDes) or private entities that are not fully integrated into regional revenue systems. Second, inadequate infrastructure conditions.

Previous studies by K and Al Rasyid (2023) on the effect of tourism on PAD in Pesisir Selatan Regency found that tourism significantly increases regional revenue. The number of tourist attractions, accommodation facilities, and shopping areas positively influence PAD growth. Another study by Annisa & Salindri (2018b) on tourism and fiscal independence in Pacitan Regency showed that tourism contributes to PAD growth, especially after the designation of Geopark Gunung Sewu, although fiscal independence remains low and the region is not yet fully independent. This implies that increasing tourism destinations can positively affect PAD. Previous studies by Fitri (2014) on the effect of tourism on PAD in Pesisir Selatan Regency found that tourism significantly increases regional revenue. The number of tourist attractions, accommodation facilities, and shopping areas positively influence PAD growth. Another study by Annisa and Salindri (2018) on tourism and fiscal independence in Pacitan Regency showed that tourism contributes to PAD growth, especially after the designation of Geopark Gunung Sewu, although fiscal independence remains low and the region is not yet fully independent. This implies that increasing tourism destinations can positively affect PAD.

The difference between this study and previous research lies in the depth of governance analysis. Devilian (2014) treated tourism as a single aggregate sector focusing mainly on tourist numbers and attraction availability. Meanwhile, Rosalina et al. (2018) examined administrative and financial dimensions by mapping managing actors. This study specifically differentiates and evaluates three tourism contributions: direct retribution managed by local government, regional taxes from private sector actors, and most importantly, tourism management by Village-Owned Enterprises (BUMDes) that does not significantly contribute to PAD. In addition, this study also analyzes the level of regional commitment in increasing PAD through the tourism sector, supported by infrastructure development.

## **RESEARCH METHOD**

This study employs a descriptive qualitative method with a documentary study design. The research focuses on a specific objective through in-depth analysis of the phenomenon under investigation (Creswell, 2014). The phenomenon addressed is the paradox of tourism governance and infrastructure development, which is assumed to influence Regional Original Revenue (PAD) and fiscal dependency in Pacitan Regency. Documentary studies do not emphasize statistical testing but focus on comprehensive analysis of policies, regulations, and regional financial realization reports (LRA). Documentation involves collecting data from documents, archives, or written sources relevant to the study (Jailani, 2023).

The data collection process relies entirely on secondary data obtained through the exploration of official government documents and relevant literature. These documents include regional budget realization (APBD), particularly details of PAD derived from local taxes and retribution components as stated in the Pacitan Regency Regional Medium-Term Development Plan (RPJMD). Data on the number of tourist attractions and tourist visits are obtained from the Department of Tourism, Culture, Youth, and Sports of Pacitan Regency. Data related to road infrastructure conditions and tourism development are sourced from publications of the Central Statistics Agency (BPS) of Pacitan Regency and performance accountability reports (LkjIP) of the tourism office. In addition, legal documents are used to examine issues related to tourism governance involving local government management, private sector taxation, and Village-Owned Enterprises (BUMDes) revenue contributions.

After all data are collected, the analytical method used is document content analysis based on the framework of Matthew B. Miles and A. Michael Huberman (2014). The first stage is data reduction, which involves selecting relevant regulations and budget realization

documents. The second stage is data display, where data from various official sources are organized into tables and then analyzed narratively. The third stage is conclusion drawing, where all findings are synthesized to answer the main research questions.

## RESULT AND DISCUSSION

Fiscal dependency is highly determined by how local governments utilize their natural resource potential. According to Mahmudi (2010), regional fiscal dependency can be measured and categorized as follows:

$$\frac{\text{Pendapatan Transfer}}{\text{Pendapatan Daerah}} \times 100\%$$

**Table 2. Level of Fiscal Dependency**

No	Nilai Ketergantungan Fiskal Daerah	Keterangan
1.	<10,00	Sangat rendah
2.	10,00-20,00	Rendah
3.	20,00-30,00	Cukup
4.	30,00-40,00	Sedang
5.	40,00-50,00	Tinggi
6.	>50,00	Sangat tinggi

Source: Mahmudi (2010) in Kumba Digdowiseiso et al. (2023)

**Table 3. Fiscal Dependency Rate of Pacitan Regency, 2020–2024**

Year	Central Government Transfer Revenue	Local Revenue	Level of Fiscal Dependency
2020	1,308,419,049,350.00	1,624,631,028,789.38	80,54
2021	1,309,667,095,402.00	1,695,124,683,282.75	77,26
2022	1,359,644,861,439.00	1,656,079,170,756.69	82,10
2023	1,349,500,928,821.00	1,709,217,290,187.05	78,95
2024	1,407,578,047,602.00	1,766,250,812,944.91	79,69

Source: RPJMD Kabupaten Pacitan

The fiscal dependency of Pacitan Regency is highly influenced by how the local government utilizes its natural resource potential. According to Mahmudi (2010), regional fiscal dependency can be measured and classified based on the proportion of Regional Original Revenue (PAD) relative to total regional revenue, where higher dependency indicates lower fiscal independence. Over the last five years, Pacitan Regency has experienced a fluctuating trend in fiscal dependency. From 2020 to 2021, fiscal dependency decreased by 3.28%. However, from 2021 to 2022, it increased significantly by 4.84%. In 2022–2023, it declined again by 3.15%, and in 2023–2024 it slightly increased by 0.74%.

Despite these fluctuations, the fiscal dependency level remains categorized as very high because it exceeds 50.00%. This condition indicates that Pacitan Regency has not yet achieved fiscal independence. From the perspective of second-generation fiscal federalism theory by Musgrave (1959) and Oates (1972), fiscal decentralization emphasizes revenue assignment across levels of government, where local governments are expected to finance their expenditures through internally generated revenues. However, Pacitan Regency still relies heavily on central government transfers, indicating weak alignment with the concept of revenue assignment.

Efforts to reduce fiscal dependency can be directed toward increasing PAD. Table 4 shows the development of PAD in Pacitan Regency from 2022 to 2025:

**Table 4. Regional Original Revenue Pacitan Regency 2022-2025**

<b>Year</b>	2022	2023	2024	2025
<b>Regional Original Revenue</b>	165,24 B	194,41 B	223,73 B	203,96 B

Source: DJPK, Regional Budget Structure of Pacitan Regency

The table indicates that PAD in Pacitan Regency showed a positive upward trend from 2022 to 2024, increasing from 165.24 billion to 223.73 billion. However, in 2025, PAD declined to 203.96 billion. This inconsistent pattern suggests that the region’s fiscal capacity is not yet stable. Although PAD has increased over time, the growth remains limited. One of the contributing sectors to PAD is tourism, particularly through local taxes and specific goods and services taxes, including tourism and sports service taxes.

**Table 5. Tourism Sector Contribution to PAD of Pacitan Regency 2021–2024**

<b>Year</b>	2021	2022	2023	2024
<b>PAD Tourism Sector</b>	4.835.091.000	11.297.975.000	9.163.025.700	8.587.629.500

Source: Disparbudpora, 2024

Tourism contribution to PAD increased significantly by 133.67% in the post-COVID-19 period from 2021 to 2022. However, in the following years, it declined by 18.90% from 2022 to 2023 and continued to decrease by 6.28% in 2023–2024. Overall, the data show a downward trend over the last three years. These findings indicate that tourism has not provided a significant impact on PAD growth sufficient to reduce fiscal dependency. While total PAD has increased, tourism contribution has declined, suggesting an imbalance between sector performance and revenue contribution.

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According to Soekadijo, (1996), one dimension of tourism contribution is direct contribution, which includes revenues from tourist attractions and supporting facilities. A limited number of government-managed attractions directly affects revenue performance. Based on document analysis from Disparbudpora, BPS, regional regulations, and national laws, tourism contribution to PAD is influenced by governance structure and infrastructure conditions.

There are three classifications of tourism management in Pacitan Regency. First, tourism sites managed directly by the local government. Based on Pacitan Regency Regulation No. 9 of 2023 concerning Regional Taxes and Retributions, all revenues from entrance tickets, parking, buildings, and public facilities are fully recorded as PAD through tourism, recreation, and sports service retribution.

Second, tourism sites and accommodation managed by private entities. In this category, revenues such as ticketing, parking, and facility usage become private income, while the local government only collects a 10% tax. This is regulated under Law No. 1 of 2022 concerning Financial Relations between Central and Regional Governments (HKPD) through the Regional Tax on Goods and Services (PBJT), including hotel, restaurant, and entertainment taxes.

Third, tourism managed by Village-Owned Enterprises (BUMDes). Under Law No. 3 of 2024 concerning villages, local governments are granted autonomy to develop village potential. Revenues generated by BUMDes-managed tourism are not included in PAD but instead classified as Village Original Revenue (PADes), which directly benefits village communities (Abdul et al., 2019).

**Table 6. Classification of Tourism Area Management in Pacitan Regency, 2024**

<b>Administratort</b>	Regency Government	Private	BUMDes
<b>Total</b>	11	6	10

Source: Disparbudpora (2024)

The data indicate that only 11 tourist destinations fully contribute to PAD. Six private-managed sites contribute only through a 10% tax mechanism. Meanwhile, 10 BUMDes-managed sites do not contribute to PAD as their revenues are retained at the village level. In addition to tourism sites, PBJT revenues from private sectors also include hotels, restaurants, and water-based tourism businesses.

Infrastructure analysis based on LKjIP Disparbudpora shows that the local government has implemented improvements such as viewing platforms, gazebos, and public

toilet rehabilitation to support tourism development. However, BPS data reveal that primary accessibility infrastructure, particularly road conditions leading to tourism areas, remains suboptimal. According to Miro (2005), road availability, width, quality, and transportation facilities are critical components of tourism accessibility. Dickman, (1997) also defines accessibility as the ease with which tourists can reach destinations safely and efficiently (Corte et al., 2010).

**Table 7. Road Condition in Pacitan Regency 2023–2025**

<b>Category</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Good	424,04	227,26	169,80
Moderate	395,51	473,78	509,03
Damaged	136,39	185,03	237,90
Heavily Damaged	418,06	487,95	457,27

Source: BPS Pacitan Regency (2025)

The data show that damaged and heavily damaged roads are relatively more extensive compared to good and moderate conditions. Since road infrastructure is a key determinant of tourism attractiveness, poor road quality becomes a major constraint. (Miro, 2005) emphasizes that road quality is essential for tourism accessibility. Infrastructure limitations also reduce tourism efficiency because tourists spend more time traveling than staying at destinations (Yanti & Hadya, 2018). Even if tourism facilities are adequate, poor access remains a major barrier that reduces tourist visits.

**Table 8. Number of Tourist Visits in Pacitan Regency 2021–2024**

<b>Tahun</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Visitor Total	744.795	1.565.922	1.306.365	1.143.978

Source: BPS Kabupaten Pacitan

Tourist visits increased significantly by 133.67% from 2021 to 2022 following the COVID-19 period. However, visits declined by 18.90% in 2023 and continued to decrease by 6.28% in 2024. Overall, tourist numbers show a downward trend in the last three years. Tourist arrivals and infrastructure conditions are closely linked. One of the main factors affecting the decline in tourist visits is road infrastructure development, which directly influences visitor satisfaction (Anggraini, 2023).

## **CONCLUSION**

Based on the research findings, the tourism sector has not been able to optimally increase Regional Original Revenue (PAD) in Pacitan Regency. As a result, fiscal

dependency in Pacitan remains high, exceeding 50%. The low level of PAD is identified as the main factor driving fiscal dependency. Although tourism is one of the contributing sectors to PAD, its contribution has shown a declining trend over the past three years due to several factors, including governance issues in tourism management. Most tourism sites in Pacitan are managed by private entities that only contribute 10% of their total revenue to local government, as well as Village-Owned Enterprises (BUMDes) whose revenues do not directly contribute to PAD. Consequently, PAD generated from the tourism sector remains suboptimal.

In addition to governance and authority distribution issues, another constraint lies in the inadequacy of accessibility infrastructure. The local government, particularly the Department of Tourism, Culture, Youth, and Sports (Disparbudpora), has implemented improvements in internal tourism facilities, such as the construction of viewing platforms, gazebos, and public toilets. However, the regional government has not adequately addressed the quality of main road infrastructure used by tourists. The analysis shows that the proportion of damaged and heavily damaged roads in Pacitan Regency has tended to increase, which directly acts as a major barrier preventing tourists from revisiting these destinations. Thus, despite the abundance of tourism destinations in Pacitan Regency, the sector has not functioned as an optimal driver of fiscal improvement. This is primarily due to cross-sectoral coordination challenges and leakage of potential revenue caused by a fragmented and non-integrated management system of tourism assets.

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