

ANALYSIS OF FOREIGN TOURIST DYNAMICS ON THE PERFORMANCE OF LOCAL ORIGINAL INCOME OF BALI PROVINCE IN THE ERA OF SUSTAINABLE RECOVERY (2019-2024)

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ABSTRACT

The tourism sector is the backbone of the Bali Province economy , contributing significantly to Regional Original Income (PAD). This study aims to analyze the relationship between the dynamics of foreign tourist visits and the performance of Bali Province's PAD in the 2019-2024 period , which includes three distinct phases : pre-pandemic stability , extreme contraction due to the COVID-19 pandemic , and sustained recovery . The study uses a descriptive qualitative approach with case study methods and thematic analysis . Secondary data were obtained from the Statistics Indonesia (BPS) of Bali Province , the Directorate General of Taxes (DJPB) of the Ministry of Finance of Bali Province , the Directorate General of Taxes (DJPPK) of the Ministry of Finance , and accredited national journals . The results show that the dynamics of foreign tourist visits have a consistent and direct relationship with the performance of Bali's PAD, which operates primarily through local taxes from the accommodation and food and beverage sectors . The analysis of the three temporal phases reveals an asymmetric pattern , namely that the contraction of tourism due to the COVID-19 pandemic resulted in very significant fiscal pressure . However , the recovery that has taken place since 2022 has proven to exceed pre-pandemic levels in 2024. This study offers novelty with a three- phase temporal analysis approach that allows for the contextual identification of tourism transmission mechanisms to PAD . The results can provide an empirical basis for recommendations for diversifying the PAD base as a long - term regional fiscal vulnerability mitigation strategy .

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INTRODUCTION

Tourism has long been recognized as one of the most effective sectors in driving regional economic growth, particularly through its contribution to Regional Original Income (PAD). In the Indonesian context, fiscal decentralization stipulated through Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments provides greater authority to regions in managing and optimizing PAD sources, including from the tourism sector. Ariani et al. (2024) confirmed that the number of tourist visits has a positive and significant impact on the PAD of Bali Province. This finding emphasizes the relevance of tourism as one of the most potential regional fiscal instruments, especially for regions with a comparative advantage in the field of tourist destinations.

Bali Province represents the most extreme example of fiscal dependence on the tourism sector in Indonesia. Unlike most other provinces, which have a more diversified regional revenue (PAD) base, Bali's PAD structure has historically been heavily concentrated in local taxes from the tourism sector. The Ministry of Finance's Directorate General of Taxes (DJP) (2021) noted that the average proportion of tourism taxes in Bali's PAD reached 32.8% during the 2016-2019 period, a figure reflecting Bali's significant fiscal dependence on the tourism sector. Suastika and Yasa (2017) found in their research in the regencies / cities of Bali Province that the number of tourist visits and hotel occupancy rates had a positive and significant effect on PAD, while length of stay had no direct effect on PAD. This indicates that visit volume and intensity of accommodation use are the two main transmission channels from tourism to regional fiscal revenue.

The COVID-19 pandemic, which has hit the world since early 2020, has become the most dramatic natural experiment in exposing the consequences of this fiscal dependency. Purwahita et al. (2021) documented that Bali's tourism development has experienced a drastic decline, even to the point of being negative, since 2020. This has paralyzed various sectors, particularly the tourism business and employment sectors. The contraction was total and cascading, affecting not only the hotel and restaurant industry but the entire tourism value chain. At its lowest point in 2021, the Bali Provincial Statistics Agency (BPS) recorded only 51 foreign tourists visiting throughout the year. A figure that literally represents a complete halt to international tourism flows. Fiscally, this impact is reflected in a decrease in the proportion of tourism tax from 32.8% to 16.9% within one fiscal year (DJP Kemenkeu, 2021).

Yanti et al. (2021) in their research in Denpasar City found that the number of foreign tourist visits had a positive and significant effect on local revenue (PAD), while domestic tourists had a negative and significant effect on PAD. This indicates that the volume of foreign tourist visits plays a more dominant role in driving tourism-based regional fiscal revenue. This finding has important implications for understanding why the contraction in foreign tourist arrivals in 2020-2021 resulted in a much greater fiscal impact than could be offset by domestic tourists.

Entering the post-pandemic recovery era, Balinese tourism has demonstrated resilience that surpasses the initial projections of various international institutions. Anggreni and Budiasih (2023) analyzed the 2019-2022 period in Denpasar City and found that although international tourists had a partial negative impact due to distortions in pandemic data, simultaneously, domestic and international tourist visits had a positive impact on regional revenue (PAD). Recovery involving both tourist segments simultaneously will produce a stronger fiscal impact than recovery that relies solely on one segment. This condition is in line with the

recommendations of the World Tourism Organization (UNWTO, 2020), which emphasizes the importance of holistic tourism recovery through strengthening economic aspects, increasing tourism confidence and promotion, and increasing the resilience and institutional support of the tourism sector.

Although several previous studies have examined the impact of tourist visits on local revenue (PAD) in Bali Province, several research gaps remain unaddressed. Most previous studies, such as those by Suastika and Yasa (2017) and Yanti et al. (2021), used a quantitative regression approach on data that was entirely pre-pandemic and relatively stable, thus failing to capture the nonlinear and asymmetric dynamics that arise from external shocks. Meanwhile, although Ariani et al. (2024) included data up to 2022, covering part of the pandemic period, the multiple linear regression approach used is inherently not designed to capture the structural asymmetries and nonlinearities created by external shocks such as the COVID-19 pandemic. Existing analyses generally focus on statistical relationships between variables without in-depth elaboration of the sectoral transmission mechanisms that explain how and through what channels tourist visits influence local revenue components contextually. This gap serves as the motivation and academic justification for this study to be presented as a comprehensive study complementing existing literature.

Although the recovery is going positive, the experience of 2020-2021 emphasizes the urgency to deeply understand the transmission mechanism from the dynamics of tourists to PAD, as well as considering the diversification strategy of the income base as a mitigation of long-term fiscal risks. Based on the description above, this research formulates two main questions:

1. What is the dynamic pattern of foreign tourist visits to Bali in the 2019-2024 period?
2. How does this dynamic contribute to the performance of Bali Province's PAD through regional taxes from the tourism sector?

RESEARCH METHODS

Research approach

This research uses a descriptive qualitative approach with an analytical case study method. This method was chosen to understand the patterns, mechanisms, and context of the relationship between tourism dynamics and Bali's Regional Original Revenue (PAD). In contrast to quantitative approaches that focus on statistically measuring relationships between variables, this study emphasizes contextual interpretation and analysis of transmission mechanisms. The analysis is conducted across three distinct temporal phases: pre-pandemic stability (2019), pandemic contraction (2020-2021), and sustained recovery (2022-2024). This approach allows researchers to not only identify the presence or absence of relationships between variables but also interpret why and how these relationships operate differently in each studied condition. This research offers a novelty with a three-phase temporal analysis approach that allows for a contextual and layered reading of the transmission mechanisms of tourism to PAD, a perspective that has not been widely applied in tourism-based regional fiscal studies in Indonesia.

Data and Resources

This research uses secondary data from official primary sources :

1. The Central Statistics Agency (BPS) of Bali Province , which provides annual foreign tourist visit data for 2019-2024 through the Statistical Table “Number of Foreign Visitors to Bali and Indonesia, 1969-2024” and “ Summary of the Regional Revenue and Expenditure Budget (APBD) of Bali Province (Thousand Rupiah), 2025”.
2. Directorate General of Treasury (DJPb) Ministry of Finance of Bali Province (2025) “Press Release: Realization of the State Budget in Bali Province until December 31, 2024”, which provides data on Bali's economic growth and the regional fiscal context for 2024.
3. The Directorate General of Fiscal Balance (DJPK) of the Ministry of Finance (2021) through the publication of " Musrenbang RKPD Semesta Berencana Province of Bali", which provides data on the proportion of tourism tax in PAD for the 2016-2019 period .
4. literature review was conducted on accredited national journals that discuss the relationship between tourism and Bali Province's PAD .

Data Analysis Techniques

The analysis was carried out through four stages adapted from the thematic content analysis approach according to Braun and Clarke (2006):

1. Familiarization , collection , and selection of data from official primary sources based on relevance to the dynamics of foreign tourist visits and Bali's PAD performance .
2. The process of coding and categorizing data into main themes which were then classified temporally into the pre-pandemic phase (2019), contraction phase (2020–2021), and recovery phase (2022–2024) .
3. Identify the pattern of relationships between fluctuations in foreign tourist visits and changes in PAD performance in each phase .
4. Holistic synthesis to reconstruct transmission mechanisms and identify policy implications .

RESULTS AND DISCUSSION**Dynamics of Foreign Tourist Visits to Bali 2019-2024**

Data from the Bali Provincial Statistics Agency (BPS) shows an unprecedented trajectory in the history of Balinese tourism , encompassing three phases that are fundamentally different in intensity and direction .

Table 1. Foreign Tourist Visits to Bali Province 2019-2024

Year	Number of Foreign Tourists	Change (YoY)	Phase
2019	6.275.210	- (baseline)	Pre- Pandemic
2020	1.069.473	-83%	Pandemic : Early Contraction

2021	51	-99,99%	Pandemic : Lowest Point
2022	2.155.747	+4.226.855%*	Early Recovery
2023	5.273.258	+144,6%	Advanced Recovery
2024	6.333.360	+20,1%	Beyond Pre- Pandemic

Source : BPS Bali Province (2025), "Number of Foreign Visitors to Bali and Indonesia, 1969-2024"

* The 2022 YoY percentage change is very large (+4,226,855%) and is a statistical anomaly due to the very low 2021 comparison base (51 tourists).

The pre-pandemic phase (2019) reflected Bali 's tourism at its optimal capacity , with the Bali Statistics Agency (BPS) recording 6,275,210 international tourist visits as a historic high at that time . Suastika and Yasa (2017) have shown that under normal conditions , the number of tourist visits , length of stay , and hotel occupancy rates all contribute positively to the Regional Original Revenue (PAD) of all regencies and cities in Bali Province . The high volume of international tourists in 2019 directly resulted in optimal regional tax revenue . Quantitative evidence of this condition is the average contribution of tourism taxes to Bali's Regional Original Revenue (PAD) of 32.8 % during 2016-2019 (DJPk Kemenkeu , 2021).

The contraction phase (2020-2021) represents the biggest shock Bali's fiscal system has experienced in modern history . Purwahita et al. (2021) documented that Bali's tourism development experienced a drastic decline , even to the point of being negative, since 2020 , crippling various sectors , particularly the tourism industry and massive employment . This impact was cascading , with not only the hotel and restaurant industry directly impacted , but the entire tourism value chain . This includes the hotel raw material supply sector , the souvenir craft industry , tourist transportation services , and even cultural arts performances . Data from the Bali Provincial Statistics Agency (BPS) (2025) shows that 2021 was a historical low , with only 51 foreign tourists recorded throughout the year . Yanti et al. (2021) explain why the fiscal impact of the absence of foreign tourists is much more severe . Different from domestic tourists , foreign tourists have a positive and significant impact on PAD because their average expenditure per visit is much greater , so losing this segment means almost a complete loss . The largest tax source comes from the tourism sector . As a direct result of this situation , the proportion of tourism taxes in local revenue (PAD) fell from an average of 32.8% to 16.9% in 2020 (DJPk, Ministry of Finance , 2021). This significant decline created a fiscal contraction that could not be compensated by other PAD sources .

The recovery phase (2022-2024) progressed much faster than initial projections and confirmed the fundamental resilience of Bali's appeal in the international tourism market . The Bali Provincial Statistics Agency (BPS) (2025) noted that 2022 was a turning point for Bali tourism , with international tourist arrivals surging to 2,155,747 following the reopening of international flights . The recovery momentum continued to strengthen in 2023 with 5,273,258 visits , before finally surpassing the pre-pandemic figure of 6,333,360 visits in 2024 (BPS Bali Provincial Statistics Agency , 2025). Ariani et al. (2024) analyzed the 2015-2022 period using multiple linear regression and found that the number of tourist visits and the average length of stay simultaneously had a significant effect on Bali 's Regional Original Income (PAD) . Partially , the number of tourist visits had a positive and significant effect on Bali's Regional Original Income (PAD) .

Bali's Regional Original Revenue Performance and the Transmission Mechanism of Tourist Dynamics

The relationship between tourist dynamics and Bali's PAD performance operates through a transmission mechanism that can be identified empirically and documented in various studies . The number of tourist visits has a positive and significant effect on Bali Province's PAD in the 2015-2022 period, with the mechanism working primarily through three regional tax channels, namely accommodation tax collected from every use of lodging facilities , food and beverage tax collected from culinary consumption in restaurants and food stalls , and entertainment tax collected from visits to tourist attractions and art performances (Ariani et al . , 2024) . Shanti and Nasikh (2023) expand on this understanding by showing that not only the number of visits , but also the number of available tourist attractions and the length of stay of tourists also have a positive effect on PAD, indicating that the three transmission channels work synergistically and simultaneously .

Table 2. Development of Bali Province's Regional Original Revenue and Foreign Tourist Visits 2019-2024

Year	Bali's Regional Revenue	Change (YoY)	Foreign Tourists
2019	Rp4.023.156.316	- (baseline)	6.275.210
2020	Rp3.069.474.218	-23,7%	1.069.473
2021	Rp3.117.070.009	+1,6%	51
2022	Rp3.863.191.407	+23,9%	2.155.747
2023	Rp4.627.741.218	+19,8%	5.273.258
2024	Rp5.535.429.680	+19,6%	6.333.360

Source : BPS Bali Province (2026), " Summary of the Regional Revenue and Expenditure Budget (APBD) of Bali Province (Thousand Rupiah), 2025"

The Bali Provincial Statistics Agency (BPS) data presented in Table 2 reveals a very clear pattern of the relationship between foreign tourist visits and Bali Province's Regional Original Revenue (PAD) performance throughout 2019-2023 . In 2019 , Bali Province's PAD reached IDR 4,023.16 billion , representing pre-pandemic conditions when 6,275,210 foreign tourists were present . This represents the most stable historical reference point before external shocks . This figure aligns with the average tourism tax contribution of 32.8% of total PAD in the 2016-2019 period , as reported by the Ministry of Finance's Directorate General of Taxes (DJPK) (2021). This means that approximately IDR 1,319.60 billion of the 2019 PAD came directly from the tourism sector .

The most dramatic contraction occurred in 2020 , when Bali Province's Regional Original Revenue (PAD) plummeted 23.7% from IDR 4,023.16 billion to IDR 3,069.47 billion , in line with an 83% decline in international tourist arrivals due to the closure of international borders at the start of the COVID-19 pandemic . The " only " 23.7% decline in PAD , while international tourist arrivals fell 83%, indicates a buffering effect from non- tourism PAD components . However , the loss of nearly IDR 953.69 billion in a single fiscal year represents a pressure that cannot be overcome through short -term budget adjustments . The proportion of tourism taxes in PAD, which fell from 32.8% to 16.9% (DJPK, Ministry of Finance , 2021) , confirms that

the negative transmission of the collapse in international tourism to regional fiscal policy is direct and massive .

An interesting phenomenon occurred in 2021 , despite only 51 international tourists being recorded throughout the year , a figure that practically represents zero international tourism . Bali Province's Regional Original Revenue (PAD) actually increased slightly by 1.5% to IDR 3,117.07 billion . This can be explained through two mechanisms . First , regional tax revenue was partly supported by the recovery of domestic economic activity , which began to move even though international tourism remained completely halted . Second , the Bali Provincial Government likely succeeded in optimizing revenue from PAD components outside the international tourism sector , such as motor vehicle taxes and regional levies . Yanti et al. (2021) explain why this substance cannot be implemented perfectly . Domestic tourists who partially fill the gap of international tourists have a much lower average expenditure per visit , so that accommodation and food and beverage tax revenue remains depressed despite the movement of domestic tourists .

The recovery of regional revenue (PAD) has begun to accelerate as the flow of foreign tourists has recovered . In 2022 , when foreign tourists surged to 2,155,747, Bali Province's regional revenue (PAD) grew 24% to Rp3,863.19 billion . This significantly higher percentage growth compared to 2021 reflects the strong multiplier effect of the return of foreign tourists . Each foreign tourist visit generates significantly greater spending on accommodation , food and beverage , and tourist attractions than domestic tourists . In 2023 , with 5,273,258 foreign tourists approaching pre-pandemic levels , regional revenue again grew strongly by 19.8% to Rp4,627.74 billion , even surpassing the 2019 PAD realization of Rp4,023.16 billion . This full recovery confirms the findings of Anggreni and Budiasih (2023) that simultaneously, domestic and foreign tourists have a positive effect on Bali 's PAD , and the return of foreign tourists in near- normal volumes produces significant fiscal effects .

Referring to data from the Bali Province Statistics Agency (2025) and (DJPB Ministry of Finance , 2021) , Bali Province's Regional Original Revenue (PAD) in 2024 reached IDR 5,535.43 billion , growing 19.6% from 2023 , far exceeding the pre-pandemic level of IDR 4,023.16 billion in 2019 (+37.6%). This achievement coincided with foreign tourist visits in 2024 that exceeded the pre-pandemic record with 6,333,360 visits , confirming that the positive transmission from tourism recovery to PAD is direct and consistent . Bali's economic growth was 5.43% annually in the third quarter of 2024 , which exceeded the national economic growth of 4.95% (DJPB Ministry of Finance Bali, 2025). This strengthens the evidence that the recovery of tourism based on foreign tourists has positively driven the entire regional economic ecosystem . The available Bali Province PAD data for the period (2019-2024) shows a full recovery that exceeds the pre-pandemic baseline , with realization growing from IDR 4,023.16 billion in 2019 to IDR 5,535.43 billion in 2024. This significant increase indicates that the regional financial performance has fully recovered , driven by economic recovery . tourism sector .

The most measurable transmission mechanism occurs through regional taxes from the accommodation and food and beverage sector . Gandhi (2024) in his research explains that PAD has a significant impact on Bali's economic growth as represented by GRDP. The recovery of tourism- based PAD in 2022-2024 is not only significant for fiscal capacity , but also has a positive multiplier effect on overall regional economic growth . A similar pattern in the context of Manado City explains that the influence of tourism on PAD is positive and consistent as long

as the attractiveness of the destination is considered (Kapang et al., 2019). With foreign tourist visits in 2024 reaching 6,333,360 and surpassing the pre-pandemic record of 2019 (BPS Bali Province, 2025), accompanied by Bali Province's PAD growing 19.6% to IDR 5,535.43 billion, Bali has passed the full recovery threshold and entered a new growth phase. If managed with appropriate fiscal policies, it will have the potential to generate higher PAD revenues sustainably.

Three-Phase Comparative Analysis

A three-phase analytical comparison reveals a significant asymmetry in the relationship between tourists and local revenue (PAD). In the pre-pandemic phase, the relationship was stable and positive, as confirmed by Suastika and Yasa (2017), who found a significant influence of tourist visits on local revenue (PAD) across all regencies and cities in Bali Province. In the contraction phase (2019-2021), an asymmetric negative transmission occurred, with a 99.9% decrease in foreign tourist visits (from 6,275,210 to just 51) not accompanied by a corresponding decrease in local revenue (PAD). This occurs because the regional fiscal system is buffered by other PAD components that do not rely on international tourism. However, the decrease in the proportion of tourism taxes from 32.8% to 16.9% is significant and cannot be fully compensated by other PAD sources (DJPk, Ministry of Finance, 2021).

In the recovery phase, the relationship returns to positive and the momentum built up results in PAD growth that exceeds initial expectations. Anggreni and Budiasih (2023) explain that simultaneous domestic and international tourist visits positively impact Bali's PAD in the 2019-2022 period, so that the return of large volumes of international tourists in 2023-2024 produces a simultaneous effect that magnifies the overall fiscal impact. Tourism-based PAD recovery provides a significant multiplier effect in driving Bali's GRDP growth. This sector contributed to Bali's economic growth of 5.43% in the third quarter of 2024, which exceeds the national average (DJPb, Ministry of Finance, Bali, 2025).

The three-phase analysis examined in this study collectively exposes a fundamental structural vulnerability in Bali's fiscal architecture: the highly concentrated regional revenue (PAD) base in a single sector sensitive to external shocks. When an average of 32.8% of PAD relies on tourism taxes, which are almost entirely dependent on international tourists, a single international border closure policy is sufficient to halve the sector's contribution in a single fiscal year. While PAD significantly impacts Bali's GRDP, the vulnerability of PAD triggered by dependence on international tourism directly impacts regional economic growth (Gandhi, 2024). As documented by Purwahita et al. (2021), the pandemic's impact on Bali's tourism has been comprehensive and crippling. This demonstrates that a development model reliant on a single sector carries substantial systemic risks.

Based on the findings of this study and the literature reviewed, there are three diversification strategies that have an academic and empirical basis for consideration by the Bali Provincial Government. First, expanding the regional tax base through the development of the creative economy sector, which is more resilient to external shocks. The number of tourist attractions has a positive impact on Bali's Regional Original Revenue (PAD), indicating that developing local creative economy-based attractions will directly expand the tax base and diversify it away from reliance solely on accommodation and food and beverage (Shanti and Nasikh, 2023). Second, strengthening innovative levy mechanisms such as the Foreign Tourist Levy, which will come into effect in 2024, diversifies regional revenue mechanisms from tourism beyond

reliance on hotel and restaurant taxes . Third , establishing a fiscal stabilization fund that is systematically accumulated during periods of high tourism growth to serve as a fiscal buffer in the event of future contractions . This is in line with the principles of fiscal risk management recommended for regions with high dependence . in fluctuating sectors .

CONCLUSION

This study confirms that the dynamics of international tourist visits have a direct and strong relationship with the performance of Bali Province's Regional Original Revenue (PAD) . This mechanism operates significantly through local taxes from the accommodation , food and beverage , and entertainment sectors . The three phases studied — pre - pandemic stability (2019), pandemic contraction (2020-2021), and sustained recovery (2022-2024) —consistently confirm this relationship pattern , as supported by (Ariani et al., 2024), Anggreni and Budiasih (2023), Shanti and Nasikh (2023), (Yanti et al., 2021), and Suastika and Yasa (2017).

The contraction that occurred in 2021 , when only 51 foreign tourists were recorded (BPS Bali Province , 2025) and the proportion of tourism tax in PAD fell from 32.8% to 16.9% (DJPK Ministry of Finance , 2021), provides irrefutable empirical evidence of fiscal vulnerability due to over - reliance on one sector . In contrast , the rapid recovery in 2022-2024 and the achievement of Bali Province 's PAD of IDR 5,535.43 billion in 2024 (growing 19.6% from 2023) successfully exceeded the pre-pandemic level by 37.6% from the 2019 baseline . This confirms Gandhi's (2024) finding that when tourism recovers , its positive transmission to PAD is rapid , significant , and has a multiplier effect on regional economic growth . Bali's economic growth of 5.43% in the third quarter of 2024, which exceeded the national average (DJPb, Ministry of Finance, Bali, 2025) , strengthens the evidence that tourism recovery based on foreign tourists has driven the entire regional economic ecosystem .

The main policy implication of this research is the need for a planned , systematic , and empirically evidence -based diversification strategy for the local revenue base , so that Bali's fiscal resilience is not entirely dependent on a single sector that is highly sensitive to external shocks . The three recommended strategies , namely expanding the tax base from the creative economy sector , strengthening innovative tourism- based levies , and establishing a fiscal stabilization fund , have a strong empirical basis from the reviewed studies . The limitation of this research lies in the descriptive qualitative approach that does not precisely measure the magnitude of the elasticity of local revenue to changes in tourist visits . Further research that directly accesses data from the Bali Provincial BPKAD is highly recommended for regression analysis . This approach aims to produce a more precise quantitative estimate of the elasticity of local revenue to changes in tourist visits .

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