

Nexus Between Tourism Sector and Regional Original Revenue: Empirical Evidence from West Nusa Tenggara, Indonesia

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ABSTRACT

Purpose: This study aims to determine the effect of the tourism sector on Regional Original Revenue (PAD) in West Nusa Tenggara Province (NTB) by examining factors such as the number of tourists, the number of tourist attractions, the number of hotels, room occupancy rates, and the number of restaurants.

Method: This study employed a descriptive quantitative approach using panel data, processed with EViews 12. This study utilizes secondary data obtained from the Central Statistics Agency (BPS), the Tourism Office, and regional financial reports over an 11-year period.

Result: The findings show that tourist numbers and attractions have a positive impact on PAD, while number of hotels, occupancy rates, and restaurant have an insignificant impact on regional revenue. These results suggest that enhancing tourism infrastructure and attracting more visitors are key to boosting local economic performance.

Novelty: The novelty of this study lies in its focus on West Nusa Tenggara (NTB) as an emerging tourism destination. It analyzes the 2013–2023 period and includes the number of restaurants to assess the impact of culinary tourism, alongside region-specific factors such as hotels, attractions, and occupancy rates.

Keywords: *tourism sector, regional original revenue, local economy, panel data analysis*

INTRODUCTION

Regional Original Revenue (PAD) plays a crucial role in financing regional development. An increase in PAD significantly contributes to regional economic growth (Nur Aini et al., 2022). Managing existing PAD sources requires improvement, alongside innovation and creativity in exploring and developing new potential sources. The more PAD sources available, the greater the revenue local governments can obtain to support development (Qadarrochman, 2010). PAD itself refers to revenue generated and directly managed by local governments (Warsito, 2001, in Umbas et al., 2018). PAD sources include local taxes, regional levies, profits from region-owned enterprises (BUMD), and other legitimate revenues. PAD is one of the crucial funding sources for regions, including West Nusa Tenggara (NTB) Province. The region's unique geographic and economic characteristics significantly influence NTB's PAD. NTB is rich in natural resources, particularly in the tourism, agriculture, fisheries, and mining sectors.

Tourism stands out due to its diverse natural and cultural potential. NTB's main attractions include natural wonders such as Gili Meno, Gili Air, Gili Trawangan (Gili MATRA), Senggigi Beach, Mount Rinjani, and the Sendang Gile and Tiu Kelep waterfalls. The region's rich local culture is also a major draw, with traditions like Bau Nyale, Presean, and pottery crafts. Additionally, NTB offers tourist villages such as Banyumulek Village, Ende Village, and Sade Village, man-made attractions like the Mandalika Circuit and Narmada Park, and unique culinary delights such as Ayam Taliwang, Plecing Kangkung, Sate Bulayak, and Sate Rembiga. These attractions draw both domestic and international tourists (Yuniati et al., 2023).

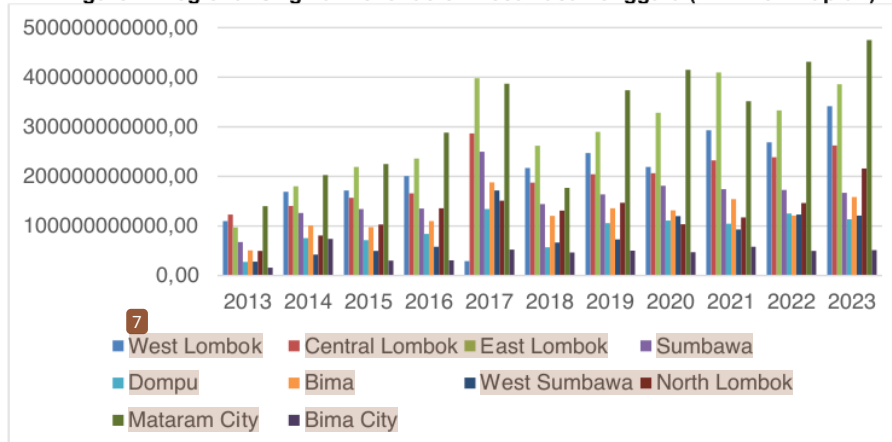


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The tourism sector, as a continuously growing industry, holds great potential for increasing PAD in NTB. It has a positive correlation with PAD growth and plays a significant role as a driver of economic development. Supporting commodities such as hotels, restaurants, transportation, entertainment, and cultural attractions strategically enhance tourism appeal (Anggarini, 2021). Overall, the tourism sector in NTB shows significant growth, both in the increasing number of tourists and the development of tourist attractions. Hotel room occupancy rates in NTB tend to remain stable, especially during holiday seasons, indicating consistent demand. The increasing number of restaurants offering both local specialties and international cuisine also provides visitors with a more varied culinary experience (Ryan Adi Kharisma & Ahmad Yamin, 2024).

The growing number of tourists, well-maintained and attractive tourist sites, adequate hotel facilities, high occupancy rates, and a variety of restaurants serving local dishes make the tourism sector not only a potential source of PAD growth but also a means to create jobs and improve the welfare of local communities by optimizing available resources. Active community participation plays a crucial role in tourism development (Putri, 2020).

Figure 1. Regional Original Revenue of West Nusa Tenggara (in Billion Rupiah)



Source: Directorate General of Fiscal Balance (2024)

Figure 1 shows the fluctuating development of Regional Original Revenue (PAD) in West Nusa Tenggara (NTB) Province. These fluctuations reflect various factors, including fiscal policies, the development of the local economy, and external conditions such as the pandemic. East Lombok Regency and Mataram City experienced the most significant average increase over the 11-year period. This rise in PAD can be linked to the growth of the tourism sector, infrastructure improvements, better local tax management, and active efforts to develop diverse economic potentials. West Sumbawa Regency recorded the lowest PAD in 2014, West Lombok Regency in 2017, and Bima City in 2013, 2015, 2016, and from 2018 to 2023. The low PAD in these regions can be attributed to several factors, including frequent natural disasters like floods, which not only damage infrastructure but also disrupt economic activities. The COVID-19 pandemic further disrupted many sectors, particularly tourism, trade, and small businesses, which are vital sources of regional income. Infrastructure limitations—such as inadequate transportation, insufficient educational facilities, limited technology, and minimal healthcare services—are significant barriers to attracting investment. Additionally, the suboptimal management of natural resources and the underdevelopment of other economic

sectors further limit PAD and hinder the local government's ability to improve public services and drive economic growth.

Previous studies have examined the impact of the tourism sector on economic growth. Research by Sundoro et al. (2022) found that an increase in tourism, including both the number of visitors and supporting facilities such as hotels, contributes to regional revenue growth and job creation, which in turn boosts local economic development. According to Husein & Aisyah (2024), their findings indicate that investment and the number of international tourists have a significant impact on economic growth. However, other factors, such as the number of accommodations and tourist attractions, did not show a significant influence. Yakup (2019) demonstrated that the tourism sector positively impacts economic growth, and conversely, economic growth also contributes positively to the development of the tourism sector. This study highlights the importance of tourism as a source of foreign exchange and job creation, which can stimulate overall economic growth. Ayu & Destiningsih (2022) found that while the number of tourist attractions had no effect on economic growth in Central Java during the 2015-2019 period, the number of tourists and hotels did have a significant impact.

However, previous studies have rarely focused specifically on the influence of the tourism sector on Regional Original Revenue (PAD) in West Nusa Tenggara, creating a gap in the literature. Unlike prior research that generally explored tourism's broad economic impact, this study offers a novel perspective by examining the direct contribution of the tourism sector to PAD through five key variables: number of tourists, number of restaurants, number of tourism objects, number of hotels, and room occupancy rate.

This study aims to analyze the influence of the tourism sector on Regional Original Revenue (PAD) in West Nusa Tenggara, focusing on key variables such as the number of tourists, number of restaurants, number of tourism objects, number of hotels, and room occupancy rate. This research is significant as it can provide a foundation for policy development aimed at optimizing the tourism sector's contribution to regional economic growth. By understanding these factors, the study seeks to offer insights into sustainable tourism strategies that can enhance PAD, improve community welfare, and preserve local cultural and natural resources.

METHOD

This research uses a descriptive quantitative approach with panel data regression. Panel data regression is appropriate when the research involves a combination of cross-sectional and time-series data, with a research period spanning from 2013 to 2023. This method provides a more robust and nuanced analytical framework for such studies. The data used is secondary, obtained from various sources including relevant literature and previous research. Key data sources include official publications from institutions such as the Central Statistics Agency (BPS), the Tourism Office, and regional financial reports from the research period.

Panel data regression analysis can be performed using three model approaches: the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM). The choice of model is determined through several tests, including the Chow test, which helps determine whether the CEM or FEM is more appropriate, and the Hausman test, which compares the REM and FEM models to select the most suitable one. For this study, panel data regression analysis is conducted using EViews software, version 12. The equation model is as follows:

$$LN Y_{it} = \beta_0 + \beta_1 LN X_{1it} + \beta_2 LN X_{2it} + \beta_3 LN X_{3it} + \beta_4 LN X_{4it} + \beta_5 LN X_{5it} + e_{it}$$

Where:

LN Y : Regional original revenue

β_0 : Constant

β_1-5 : Regression coefficient

³
LN_{X1} : Number of tourists
LN_{X2} : Number of restaurants
LN_{X3} : Number of tourism objects
LN_{X4} : Number of hotels
LN_{X5} : Room occupancy rate
e : Error term
i : Number of regencies/ cities
t : Observation period

Hypotheses Development

The arrival of domestic tourists has a direct impact on local revenue in the areas they visit, while foreign tourists contribute to foreign exchange earnings for the country. As the number of tourists increases, the effect is not limited to the tourism sector itself but extends to regional income. This increased revenue is often used for infrastructure development, public service improvements, and enhancing the welfare of local communities (Yoeti, 2008). Given this, it can be hypothesized that the number of tourists positively and significantly contributes to Regional Original Revenue (PAD).

Restaurants also play a crucial role in boosting PAD through taxes and levies imposed on food and beverage services. As tourism grows, the demand for restaurants offering both local and international cuisines increases, driving the expansion of the culinary business. This growth not only generates additional tax revenue from restaurant taxes but also encourages tourists to spend more time and money in the area. As a result, the restaurant sector contributes directly to PAD and enhances the local economy (Marsum, 2005). Thus, it can be expected that the number of restaurants has a positive and significant effect on regional revenue.

Similarly, the number of tourist attractions is directly linked to PAD through various local taxes and levies. As new attractions are developed, additional revenue streams emerge, including admission fees, parking charges, and taxes from businesses such as souvenir shops, hotels, and restaurants near tourist sites. The availability of diverse and well-maintained attractions attracts more visitors, stimulates local economic activity, and encourages further investment in the tourism sector. This growth in tourism helps increase the sector's contribution to PAD, which in turn strengthens the fiscal capacity of local governments to fund development projects and public services (Sutrisno, 2013 in Putri, 2020).

The comfort and safety of hotels also play an important role in increasing PAD. The number of hotels in a region often reflects the growth of the tourism industry and directly contributes to PAD through taxes such as the hotel tax, entertainment tax, and other levies. More hotels provide greater accommodation capacity for tourists, which encourages longer stays and higher spending, benefiting not only the hospitality sector but also supporting industries like transportation, dining, and tourism services. This cumulative effect leads to an increase in PAD revenue (Yoeti & Oka, 2007).

Finally, the hotel room occupancy rate is a key indicator of tourism activity and its impact on regional income. A higher occupancy rate signifies greater tourism activity, which directly contributes to PAD through lodging taxes and other related charges. The more rooms occupied, the more revenue is generated from the hospitality sector. In turn, this growth stimulates related sectors such as restaurants, transportation, and entertainment, further strengthening the region's revenue base. A high occupancy rate ultimately enables the local government to improve public services and invest in infrastructure development (Damardjati, 2005).

H1: Number of tourists has a positive and significant contribution to regional original revenue

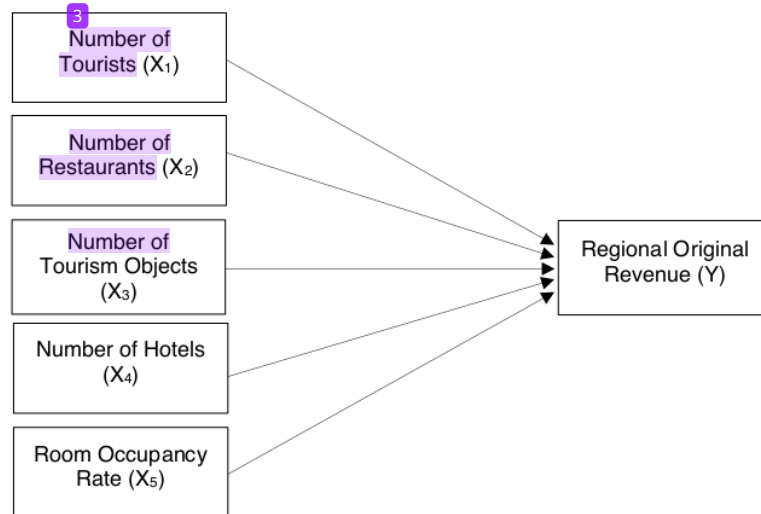
⁴
H2: Number of restaurants has a positive and significant contribution to regional original revenue

5
H3: Number of tourism objects has a positive and significant contribution to regional original revenue

H4: Number of hotels has a positive and significant contribution to regional original revenue

H5: Room occupancy rate has a positive and significant contribution to regional original revenue

Figure 2. Research Framework



Source: Developed by the authors (2024)

RESULT AND DISCUSSION

Regression Model Testing

To identify the most suitable model in panel data regression, model testing is essential. The key tests include the Chow test and the Hausman test. The Chow test determines whether the Common Effect Model or the Fixed Effect Model is more appropriate for estimation. Meanwhile, the Hausman test is used to decide between the Random Effect Model and the Fixed Effect Model (Widarjono, 2013). The results of these tests are presented in Table 1.

Table 1. Regression Model Test

Variable	Chow Test	Hausman Test
Chi Square Statistic	115.44	14.72
Prob	0.0000	0.0116

Source: Processed data (2024)

The results from Table 1 indicate that the Fixed Effect Model is preferred for the regression analysis. The Chow test, with a Chi-Square statistic of 115.44 and a p-value of 0.0000, suggests that the Fixed Effect Model is more appropriate than the Common Effect Model. Additionally, the Hausman test, with a Chi-Square statistic of 14.72 and a p-value of 0.0116, confirms that the Fixed Effect Model is more suitable than the Random Effect Model. These

findings, based on the statistical tests, support the use of the Fixed Effect Model for the panel data regression.

Table 2 presents the results of the Fixed Effect Model (FEM) regression. It includes the coefficients for each variable, along with the R-squared value and the p-value for the F-statistic. These results provide insights into the relationships between the dependent and independent variables, helping to assess the model's fit and the significance of the predictors.

Table 2. Fixed Effect Model (FEM) Regression Result

Variable	FEM Coefficient
C	9.212636
LN _{X1}	0.128147
LN _{X2}	0.251201
LN _{X3}	0.661547
LN _{X4}	0.012374
LN _{X5}	0.167564
R ²	0.786589
Prob F-statistic	0.000000

Source: Processed data (2024)

Table 2 presents the results of the Fixed Effect Model (FEM) regression, where the coefficients for the independent variables show varying degrees of positive relationships with the dependent variable. For instance, LN_{X1} (0.128), LN_{X2} (0.251), and LN_{X3} (0.662) exhibit positive effects, with LN_{X3} having the strongest influence. LN_{X4} (0.012) shows a small positive effect, while LN_{X5} (0.168) has a moderate positive impact. The constant term (C) is 9.213, indicating the dependent variable's value when all independent variables are zero. The R-squared value of 0.787 suggests that 78.7% of the variation in the dependent variable is explained by the model, indicating a good fit. Furthermore, the value for the F-statistic (0.0000) confirms that the model is statistically significant, meaning the independent variables collectively have a significant impact on the dependent variable.

Multicollinearity Test

Multicollinearity testing is crucial to prevent parameter estimation issues, identify potential problems in the regression model, enhance stability, and ensure more accurate results. Table 3 presents the results of the multicollinearity test.

Table 3. Multicollinearity Test

Variable	Coefficient Variance	Uncentered VIF
C	0.143457	7.616321
LN _{X1}	0.016251	2.062842
LN _{X2}	0.008392	1.914626
LN _{X3}	0.018527	4.030974
LN _{X4}	0.002427	3.666225
LN _{X5}	0.015763	7.200124

Source: Processed data (2024)

The multicollinearity test results from Table 3 show the variance inflation factors (VIF) for each variable, which assess the degree of multicollinearity between the independent variables. The VIF values for all variables are below 10, with the highest being 7.2001 for LN_{X5} and the lowest being 1.9146 for LN_{X2}. Since none of the VIF values exceed the commonly used

threshold of 10, this suggests that multicollinearity is not a concern in the model. Thus, it can be concluded that the independent variables are not highly collinear and can be included in the regression analysis without significant issues related to multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test is conducted to ensure that the regression model does not exhibit a mismatch between observations. The test results are shown in Table 4.

Table 4. Heteroscedasticity Test

Variable	Coefficient	t-Statistic	Prob
C	0.525872	1.553009	0.1237
LN _{X1}	0.136174	1.194834	0.2351
LN _{X2}	0.044422	0.542398	0.5888
LN _{X3}	0.190873	1.568533	0.1201
LN _{X4}	0.099979	2.270212	0.2545
LN _{X5}	0.088604	0.789391	0.4318

Source: Processed data (2024)

2 The results from the heteroscedasticity test in Table 4 indicate that none of the variables show evidence of heteroscedasticity. The p-values for all variables (C, LN_{X1}, LN_{X2}, LN_{X3}, LN_{X4}, and LN_{X5}) are well above the typical significance level of 0.05, with values ranging from 0.1201 to 0.5888. Since the p-values are greater than 0.05, we fail to reject the null hypothesis of homoscedasticity, suggesting that the variance of the errors is constant across all levels of the independent variables. This means there is no indication of heteroscedasticity in the model, and the regression results are likely to be reliable.

Hypotheses Testing

Table 5 below presents the results of the hypothesis testing for the variables in the regression model.

Table 5. Hypotheses Testing Result

Variable	Coefficient	t-statistic	Prob	Conclusion
LN _{X1}	0.128147	2.601404	0.0108	H1 accepted
LN _{X2}	0.251201	1.845511	0.0681	H2 rejected
LN _{X3}	0.661547	7.221438	0.0000	H3 accepted
LN _{X4}	0.012374	0.097069	0.9229	H4 rejected
LN _{X5}	0.167564	1.334644	0.1852	H5 rejected

Source: Processed data (2024)

The results from Table 5 above show the outcomes of hypothesis testing for each variable. Hypotheses H1 and H3 are accepted, as their p-values (0.0108 and 0.0000, respectively) are below the significance level of 0.05, indicating that the coefficients for LN_{X1} and LN_{X3} are statistically significant. On the other hand, hypotheses H2, H4, and H5 are rejected, with p-values of 0.0681, 0.9229, and 0.1852, respectively, all exceeding the 0.05 threshold, suggesting that the coefficients for LN_{X2}, LN_{X4}, and LN_{X5} do not have a significant impact on the dependent variable. These results highlight the importance of LN_{X1} and LN_{X3} in the model while indicating that LN_{X2}, LN_{X4}, and LN_{X5} are not statistically significant predictors.

Discussion

10 This study emphasizes the importance of strategies to attract more tourists, as their direct contribution to PAD can significantly enhance regional economic performance. This is consistent with Putri (2020), who suggests that an increase in tourist numbers boosts PAD through both the tourism sector's contributions and local government initiatives. Research by Juliana et al. (2023) further supports this, showing that factors such as a holistic experience and service quality directly influence visitor satisfaction, which is vital for sustaining regional revenue through repeat visits. The p-value of 0.019 indicates a strong relationship between these variables. Additionally, Putri (2020) found that tourist attractions significantly contribute to PAD through entrance fees and other related revenues. Feradila Indah Teren & Gusti Wayan Murjana Yasa (2024) also found a positive relationship between the number of tourist attractions and PAD, showing that for each additional attraction, local revenue increases. This suggests that enhancing both the quantity and quality of tourism sites is crucial for boosting regional economic performance.

The findings also highlight the need for complementary strategies to maximize the economic benefits of hotel development. Wulandari & Triandaru (2016) note that the low contribution of hotels to PAD is largely due to the dominance of small hotels, seasonal tourism, and suboptimal hotel tax management. Similarly, Pratiwi & Hasmarini (2024) found a positive correlation between the number of hotels and regional income, but the relationship was not statistically significant. Their study suggests that merely increasing hotel capacity does not automatically lead to higher local revenue unless supported by effective marketing strategies and sufficient tourist demand.

The results also suggest the need for targeted efforts to improve the contribution of hotel occupancy rates to regional revenue. This aligns with Tobing (2021), who found that low occupancy rates and minimal hotel tax contributions in Simalungun resulted in a small impact on PAD. Similarly, Cano (2024) reported an overall mean room occupancy rate of 29.53% from 2016 to 2022, noting a positive but statistically insignificant relationship between occupancy rates and local revenue. This highlights the role of external factors, such as public safety and economic conditions, in influencing occupancy rates, which do not always translate into significant increases in regional income.

In addition, the findings also suggest the need to explore complementary measures to enhance the role of restaurants in boosting regional revenue. Gadafi (2024) attributes the low contribution of restaurants to PAD to their small scale, reliance on seasonal tourism, and low tax compliance. Research by Aminda & Rahmawati (2023) shows that while the number of restaurants positively influenced regional revenue, this effect was not statistically significant. Despite an increase in the number of restaurants, local revenue did not show a corresponding significant rise, suggesting that other factors—such as tourist attractions and overall tourism infrastructure—are more critical in determining regional income.

CONCLUSION

Tourism is a critical sector for enhancing regional economic growth, particularly in areas like West Nusa Tenggara, which are rich in natural and cultural attractions. This research aims to analyze the **10** influence of the tourism sector on Regional Original Revenue (PAD) in West Nusa Tenggara using the Fixed Effect Model (FEM). The findings reveal that the number of tourists and the number of tourism objects have a significant positive influence on PAD, highlighting their crucial role in driving regional revenue. Meanwhile, the number of restaurants, hotels, and room occupancy rate exhibit a positive but statistically insignificant influence on PAD. These results underscore the importance of strategic tourism development focused on increasing tourist arrivals and enhancing tourism attractions to boost regional revenue.

7 The practical implications of this study are expected to provide insights into how each region in West Nusa Tenggara can optimize the tourism sector's potential to enhance PAD. This can be achieved by effectively utilizing natural and cultural resources while ensuring sustainability

in accordance with the principles of sustainable development. Furthermore, it is anticipated that the government will implement policies to stimulate the growth of the tourism sector, such as simplifying investment processes for tourism development and improving infrastructure and services to attract both domestic and international tourists.

This research offers strategic insights for local governments and tourism stakeholders on the steps needed to increase the tourism sector's contribution to PAD. For example, the identification of policy priorities would allow the government to focus on variables that have the most significant influence, increase the efficiency of tax collection, and develop sustainable tourism. Future researchers should explore other variables, such as tourist spending, investment in the tourism sector, or conduct regional comparisons between NTB and other provinces with similar tourism characteristics to identify the most effective strategies for managing this sector

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