

The Impact of the COVID-19 Pandemic on Regional Revenue (PAD) of The Tourism Sector of Bantul Regency in 2020

Hayati Hayati^{1,*}, Juhari Sasmito Aji²

¹ Government Studies, Universitas Muhammadiyah Yogyakarta

² Government Studies, Universitas Muhammadiyah Yogyakarta

*Corresponding author. Email: hayatitihay

ABSTRACT

This study aims to analyze the impact of the pandemic of Covid-19 on the Regional Revenue (PAD) of the tourism sector of the Bantul Regency. Note that the largest support to PAD of the Bantul Regency is from the tourism sector because the location of the Bantul Regency is very strategic. However, at the beginning of 2020, a pandemic of Covid-19 emerged and struck various regions in Indonesia, including DI Yogyakarta Province. The existence of Covid-19 pandemic caused the Bantul Regency lost their income up to 333 billion rupiahs. The research was conducted using a qualitative method with a direct view of the phenomenon that occurred within the Bantul Regency area. This research was conducted using a descriptive qualitative method with data obtained from the interviews and documentation. The findings of this study reported the Regional Revenue of Bantul Regency sustained a rising income prior to the pandemic Covid-19 until the emergence of the Covid-19 pandemic changed the PAD of Bantul Regency. This occurs because of the support of the constituent components of the PAD so that the PAD has increased. The supporting components of the PAD are regional taxes and retributions. The tax component of Bantul Regency increased, while the regional retribution decreased. The decrease of the regional retribution occurred because the largest component of support of the retribution is retribution on business services and recreational areas. The PAD of the Bantul Regency tourism sector suffered a drop of nearly 50% from the year 2019 to 2020, it becomes one of the evidence of the Covid-19 pandemic impact.

Keywords: Covid-19, PAD, Tourism Sector, Bantul Regency.

1. INTRODUCTION

The management of the regional government, both at the provincial and the regency and city area entered a new era with the enactment of Law No. 22/1999 and Law No. 25/1999, which regulated Regional Autonomy and Fiscal Decentralization. The government issued a new policy on regional autonomy later on with the enactment of Law No. 32/2004 as amended into Law No. 23/2014 concerning Regional Government and Law No. 33/2004 concerning Financial Balance between Central and Regional Government [1]. According to Law No. 23/2014 concerning Local Government, decentralization is the handover of government authority

by the central government to the autonomous regions to regulate and manage the government affairs and financial system of the Unitary Republic of Indonesia or called with regional autonomy [2].

The implementation of decentralization and regional autonomy provides the opportunity for the regional government to further develop the potential of the region by increasing the capital expenditure budget [3]. The sources of funds used to finance the capital expenditure consists of Regional Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK) and Tax Sharing Revenue (DBH) as regulated in Law No. 33/2004 concerning Financial Balance between Central and Regional [4]. Regional Revenue as one of the sources of

fund to finance the expenditure of regional government based on Law No. 23/2014 concerning Financial Balance states that “Regional Revenue, hereinafter referred to as (PAD) is a regional revenue sourced from the results of the regional tax, the results of retribution, results of separated regional wealth management, and other legitimate regional revenue, which aims to give authority to the regions in the earning of the funds in the implementation of regional autonomy as the principle of realizing the principle of decentralization” [5]. Regional Revenue (PAD) is all regional revenues originating from regional original economic sources [6].

Based on Law No. 28/2009, the largest sources of PAD are the Regional Taxes and Regional Retribution. The tourism sector has also become one of the support to the PAD, where tourism is the sector that has the potential to increase income and serves as a space that opens up a community welfare forum in the area, which then can increase foreign exchange, especially because a lot of tourists both local and international visit [7].

On the contrary, a disease outbreak emerged since the end of December 2019 which electrify and threaten human lives all over the world and has never been identified earlier, namely Covid-19 [8]. Until March 11, 2020, the WHO declared the Covid-19 as a global pandemic [9]. The development of Covid-19 in Indonesia since the first case discovered on March 2, 2020, becomes more significant with an average transmission rate of 3,700 per day in mid-September 2020, with the number of confirmed cases as much as 210.940 people, recovered as much as 150.217 people and deaths as much as 8.544 people [10]. Since then, the Indonesian government began to make a policy to reduce the spread and transmission of Covid-19, for example by enacting Social Restrictions on Large-Scale (PSBB) policy, restrictions on work activities and productivity, dismissing educational activities, until closing the access to many public facilities [11]. The presence of this pandemic then has an impact on the various sectors of public life [12], starting from the social life, economic sectors, transportation, without exception to the tourism sector, where a lot of the places are forced to stop operating during the ongoing PSBB policy in order to reduce crowd and the possibility of virus spread.

The existence Covid-19 pandemic also has an impact on the tourism sector in Bantul Regency. With the Bantul Regency Government circular Number: 440/01615 concerning the Extension of the Temporary Closure of Attractions/Recreational Areas in Order to Prevent the Transmission of Covid-19 Infections (Bantul, 2020), the Bantul Regency government shut down the tourist attraction in Bantul Regency to reduce and prevent the transmission of Covid 19. As for Bantul

Regency potential tourism which is recorded in 2019 amounted to 257 attractions [13]. With tourism attractions amount exceeding 200, it is estimated to be able to provide a large revenue to the Bantul Regency PAD. According to the revenue development account of the Bantul Regency Department of Tourism, for the last 5 years commencing from the year 2015 to 2019 shows the increase of revenue is considered significant.

Table 1 Revenue Development Account of Bantul Regency Department of Tourism 2015-2019

N o.	Year	Revenue
1.	2015	Rp 11,150,632,500
2.	2016	Rp 12,739,875,250
3.	2017	Rp 17,090,253,000
4.	2018	Rp 29,066,376,750
5.	2019	Rp 31,756,587,250

Source: pariwisata.bantulkab.go.id

The data above shows that the revenue from the tourism sector in Bantul Regency since 2015-2019 always increases, but in 2020, the revenue of Bantul Regency is subsided due to the impact of the Covid-19 pandemic. As a result of the Covid-19 pandemic, the Bantul Regency lost revenue as much as Rp 333 billion [14], and part of it is derived from the tourism sector, because the tourism sector of Bantul Regency has the most influence on the increase of the Bantul Regency revenue and this sector badly affected by Covid-19. Based on these problems, the analysis of the impacts caused by the Covid-19 pandemic to the PAD from the tourism sector of Bantul Regency in 2020 will be conducted.

2. METHODS

Research is an extensive process, starting from the interest of oneself to understand a particular phenomenon which later evolved into ideas, theories, and concepts. In other words, research can also be defined as an inquiry or observation to be done carefully and precisely [15]. The research was conducted by using descriptive qualitative method. Qualitative research means the research is intended to reveal the symptoms and phenomena through the collection of data and is naturally to give an explanation that is detailed and utilizing research as a key instrument [16]. The phenomenon obtained in the field then is described to be the result of the research [17]. The data was collected from the results of documentation and interviews. Documentation was collected from the literature research (Library Research) with the data in the form of books, archives, articles, and quotes of leading figures statements on mass media which are relevant to

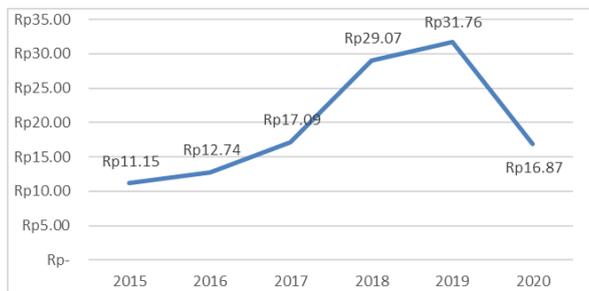
the research title. As information material and supporting the author interview [18]. While the interviews were conducted with direct interaction to conduct a question and answer session between the interviewer and respondent or source person to gather data [19].

3. DISCUSSION

3.1. The Impact of the COVID-19 Pandemic on Bantul Regency Tourism Sector

One of the contributors to the Regional Revenue (PAD) is the tourism sector. The tourism sector is a sector that is potentially increasing revenue and at the same time serves as a space that opens up a community welfare forum in the area, which then can increase foreign exchange, especially because a lot of tourists both local and international visit [7].

As for Bantul Regency potential tourism which is recorded in 2019 amounted to 257 attractions [20]. With tourism attractions amount exceeding 200, it is estimated to be able to provide a large revenue to the Bantul Regency PAD. From 2015 to 2019 the regional revenue from the tourism sector of Bantul Regency showed an increasing trend every year. There has been an increase by more than 200% during the period, which was originally in the range of Rp 11 billion and in 2019 reached Rp 32 billion, but in 2020, a significant decrease occurred.



Source: Publications of the Tourism Department of Bantul Regency.

Chart 1. PAD of the Tourism Sector of Bantul Regency (Billion)

The chart above shows that in 2020 the decreasing income of regional revenue from the tourism sector of Bantul Regency occurred from the previous amount of Rp 31.76 billion in 2019, becoming only Rp 16.87 Billion in 2020. That shows a decreasing revenue of Bantul Regency in the tourism sector with almost 50% only in one year. This decrease is evidence of the presence of covid-19 that hit Indonesia since the beginning of 2020. The budget realization of the Tourism Department of Bantul Regency in 2019-2020

had the same condition which also decreased.

Table 2. Report on the Budget Realization of the Tourism Department of Bantul Regency 2019-2020

Description	Budget Limit	Amount of Realization	More/(less)	Percent(%)
PAD 2019	28,214,350,000	18,064,677,250	(10,149,672,750)	64.03%
PAD 2020	14,500,042,500	16,874,999,250	2,374,926,750	116.38%

Source: Publications of the Tourism Department of Bantul Regency

The table above shows a decrease in the budget from 2019 to 2020. The decrease almost hit 50% from the previous year. In the period of 2019, the realization PAD from the budget limit is Rp 18,064,677,250, or only 64,03% of the total budget in 2019. While in 2020, the realization of the PAD exceeds the budget limit, which amounted to Rp. 16,874,999,250 or greater 16.38% of the target. The significant target decrease was caused by the consideration of closing the tourist attractions owned by the Government of the Regency. This is in accordance with the Regulations of the Bantul Governor No. 52/2020 concerning the hotel tax reduction, restaurant tax, entertainment tax, and parking tax during the Covid-19 emergency response.

The Covid-19 pandemic also had an impact on the mobilization, whether the mobilization at the international level or inter-regions in Indonesia. Many public transportations, including air, land, and sea transportation, dismissed and reduced their operation, which then has an impact on the decrease of local and international tourists in various regions in Indonesia. Report from Bappeda DIY states that in 2019 the total stay in Bantul Regency reached 4,497,294 tourists, both domestic and foreign tourists, while in 2020 the record states only 1.721.843 tourists visit, both domestic and foreign tourists. The decreased number of tourists is certainly resulted in decreasing the regional revenue of the tourism sector, which means that there is a decrease in retribution obtained from the tourists' visits.

Table 3. Number of Visitor of Bantul Regency Tourist Attractions in 2020

Month	2020
January	349,800
February	183,866
March	103,828
April	-
May	-
June	21,405
July	165,531
August	230,978
September	163,638
October	161,513
November	162,279

Desember	179,005
Total	1,721,843

Source: Central Statistics Agency

The table above shows the number of visitors of the Bantul Regency tourist attraction in 2020. Accordingly, at the beginning of the year from January to June, there is a very significant decrease. This has to do with the fact that at the beginning of January the spread of Covid-19 began to emerge in the world. In March, the Covid-19 confirmed positive case started emerging in Indonesia. From April to May, the small and large-scale social restrictions started to be enforced in Indonesia. The action resulted in the obstruction and stoppage of the entire economic activities, especially the tourism sector. Furthermore, from July to December, the number of visitors increased due to the opening of some tourist attractions with performing health protocol, however, the increase of the number of visitors was not as much as in the previous years. According to the Head Promotion Section of Information and Data of Bantul Regency Tourism Department, Mark Purnomo Adi stated that the decrease of this visit affects the income of Bantul regional revenue (PAD) from the tourism sector.

Table 4. Number of Visitors and Tourism Attractions Revenue in Bantul Regency in 2019-2020

Tourist Attraction	Visitor		Revenue	
	2019	2020	2019	2020
Parangtritis Beach	2,808,134	1,463,420	26,479,504,500	14,377,545,000
Samas Beach	316,987	143,966	2,995,543,250	1,408,543,500
Goa Cemara Beach	52,218	19,255	499,153,500	189,686,250
Pandanis mo Beach	137,200	63,330	1,310,700,000	621,367,500
Kuwaru Beach	32,668	13,501	309,561,000	132,609,750
Selarong Cave	38,700	20,000	22,525,000	115,000,000
Cerme Cave	6,828	3,403	39,261,000	19,567,250
Total	3,392,735	1,726,875	31,656,248,250	16,864,319,250

Source: Central Statistics Agency

There are 7 popular tourist attractions in the Regency of Bantul. The table shows that in 2020 almost 50% decrease in the number of visitors occurred. In addition, the total income from those 7 tourist attractions also decreased by almost 15 billion from the previous period. Parangtritis beach as one of the popular tourist attractions in the Bantul Regency, was visited by

nearly 3 million visitors in 2019 and fell by 50% in 2020.

The decrease in the number of tourists also had an impact on the retribution of the Bantul Regency, where the amount of the retribution of the Bantul Regency in 2020 is Rp 39,446,673,104 decreased from the previous year with Rp 46,832,583,434. This is the result of the Covid-19 presence which directly impacts the regional retribution income. As stated before, the biggest components of regional retribution are businesses service retribution and recreation and sports location retribution, which amounted to Rp 32,448,981,984 and Rp 25,200,875,000, of course, both sectors were highly affected by the presence of Covid-19.

The Tourism Department of Bantul Regency also received a lot of cancellations of visitors to several tourist attractions especially Parangtritis. Besides, a number of activities attractions in Bantul were also delayed, one of which is the 2020 Jogja Air Show (JAS) which should be performed on March 20-22, 2021 in Depok Beach and Parangtritis Beach, wherein at the normal condition the show was able to attract more than 40,000 people.

From the beginning of 2021 until before the application of PPKM, the Bantul Regency Government began to allow some of the attractions to operate with strictly paying attention to the health protocols such as providing adequate handwashing facilities, hand sanitizer, as well as informing for tourists to not make a crowd and spit carelessly at the location. At any rate, there has not been many tourists visiting Bantul Regency tourist attractions with the number of visitors from the date of 7 to 18 June 2021 achieved 15,796 visitors with total income Rp 152,787,000. This condition indicates that the Covid-19 pandemic had a major effect on the number of visitors, regional retribution, and regional revenue (PAD) of the Bantul Regency in 2020.

3.2. The Policy of Bantul Regency in Reducing the Impact of the COVID-19 Toward Bantul Regency Regional Revenue (PAD)

Observing varieties of the impact that is perceived as the result of the Covid-19 pandemic, the Government of Bantul Regency immediately create a policy stated on the Decree of the Bantul Regent No. 155/2021 concerning the Formation of the Corona Virus Disease 2019 (Covid-19) Handling Task Force in Bantul Regency. The government formed a Covid-19 task force with the goal of implementing and controlling the implementation of strategic policies related to the handling of Covid-19, solving the problems of the implementation of strategic policies related to the handling of Covid-19, performing supervision of the implementation of strategic policies related to the handling of Covid-19, undertaking recovery efforts of the regional economy in line with the policy of

handling Covid-19, and carrying out other tasks given by the Regent in order to handle Covid-19 and recover the regional economy.

In the recovery of the tourism sector, Bantul Regency prepared some of the leading tourist destinations to organize themselves to gradually receive tourists, therefore the tourist destination has fully conditioned to receive tourists later. The tourism sector must prepare to ensure the best hygiene, health, safety, and environmental sustainability of the products and services provided to tourists. The Tourism Department of Bantul Regency also issued Covid-19 Guidelines for the Tourism Sector. This guideline aims to provide direction for the tourism sector in the preparation to face the new normal and help the manager of a tourist destination prevent the transmission of Covid-19. This guideline discusses the preparation of several sectors, such as the hospitality sector (hotel and homestay), culinary sector (restaurant, coffee shop, café, etc.), tour operator sector (travel agency), and tourism attraction sector as well as the guidelines for the staff / HR.

3.2.1. The Hospitality Sector

According to the WTTC (The World Travel and Tourism Council), there are several things that must be considered to carry out the new normal for the hospitality sector, some of which are operational and staff preparedness for ensuring a safe experience, rebuilding the trust of visitors or tourists, as well as self-confidence and also the implementation of policy which in accordance with the regional government recommendation. Hotel or homestay must have sanitation, disinfection, as well as the practice of deep cleaning and increasing the frequency of cleaning. Guest screening is an essential process to perform before the visitors visit the hotel or homestay. By checking the temperature when guests enter the hotel, it is expected to reduce the spread of the Covid-19 virus.

The Ministry of Tourism and Creative Economy also helps in the recovery of the tourism sector by issuing the Guidelines on the Implementation of Hygiene, Health, Safety, and Environmental Sustainability in the hotel area. The provisions contained in this manual refers to the protocols and guidelines set by the Indonesian government, World Health Organization (WHO), and The World Travel & Tourism Council (WTTC) for the purpose of prevention and treatment of Covid-19. The guideline arranging involves various parties, namely hotel business associations, professionals in related fields, and academicians.

Aside from the clean hotel, the hotel should also

have a Standard Operating Procedure (SOP) for hygiene, health, safety, and environmental sustainability for the employees, guests, suppliers, vendors, contractors, and other related parties in the hotel area. Employees with fever, cough, runny nose, sore throat, and shortness of breath symptoms are forbidden to work. Employees filling out the risk of Covid-19 self assessment form before going back to work and carried out the examination of body temperature.

3.2.2. The Culinary Sector

In the culinary sector, management of tourist attractions must comply with the health protocols by strictly limiting the number of visitors to the restaurant, providing disinfectant and handwashing facilities, and also maintaining environmental hygiene periodically. In addition, employees also need to warn guests who do not comply with the health protocol. Restriction on numbers of visitors alternatively carried out by performing the takeaway or delivery service. Restaurants that run an online order and delivery system of food or drinks, drive-thru, and take-away should always wrap food tightly closed that will be securely delivered with environmentally friendly materials. The action was carried out because the culinary sector is a vulnerable sector to be the agent of transmission of the Covid-19 virus.

Besides implementing the health protocols, the cashless payment method is applied to reduce physical contact. A wide variety of payment methods can be performed, including debit card, credit card, Gopay, Ovo, ShopeePay, etc. Cleaning all tools used in the payment process with safe and appropriate disinfectant or other cleaning fluids immediately after the transaction is done.

3.2.3. The Tour Operators Sector

When a tour operator or travel agent begins to operate, they have to ensure optimized quality and have trained staff to prepare an operational plan. One thing that a tour operator can perform is creating and implementing protocols and guidelines for the staff, allocating the guests according to their seats, not being allowed to switch or swap places, and applying the distance according to the regulations. The guest service must ensure minimizing physical contact, keeping a distance in the queue, as well as developing online check-in and check-out methods without physical contact.

3.2.4. The Tourism Sector

Based on Law No. 10/2009, a tourist destination is a

geographical area located in one administrative region or more that has tourist attractions, public facilities, tourism facilities, accessibility, and involvement and complement of the society in the realization of tourism, which includes village tourism, tourism attractions both natural and created. The manager of a tourist destination should pay attention to the health protocol standard to prevent the spread of the Covid-19 virus. One of which is ensuring that all the public areas clean, and the manager must strictly implement health protocols.

3.2.5. Recovery Attempt of The Tourism Sector

A report from the Tourism Department of Bantul Regency states that there are some policies conducted by the government of Bantul Regency in the tourism sector recovery effort in Bantul Regency. One of the policies implemented by the Government of Bantul Regency is to open a tourist attraction only for local tourists or local residents who live in the Special Region of Yogyakarta province. It aims to inhibit the spread transmission of Covid-19 which originated from outside the area. Even though the tourist attractions are allowed to open and accept visitors, the government of Bantul Regency sets the limit of tourist or visitor number who are allowed to visit the tourist attractions with maximum number is 50% of its original capacity or the average of daily visitors. As importantly, the Government of Bantul Regency also obliges every visitor as well as the managers of tourist attractions to always implement the health protocol

such as wearing masks, keeping physical distance, and also checking the body temperature of visitors.

4. CONCLUSION

Based on the discussion and analysis above related to the impact caused by the Covid-19 pandemic toward the PAD of the tourism sector of Bantul Regency in 2020, some conclusions can be drawn as follow:

1. The Covid-19 pandemic has a negative impact on various sectors of public life, without exception also the economy and the tourism sector.
2. The components that support the PAD are regional taxes and regional retributions. The PAD component of the Bantul Regency tourism sector suffered a decrease nearly to 50% from 2019 to 2020, it becomes one of the evidence of the Covid-19 pandemic impact.
3. Bantul Regency retribution also decreased from Rp 46,832,583,434 in 2019 to Rp 39,446,673,104 in 2020.
4. In response to this condition, the Tourism Department of Bantul Regency also issued Covid-19 Guidelines for the Tourism Sector. This guideline aims to provide direction for the tourism sector in the preparation to face the new normal and help the manager of a tourist destination prevent the transmission of Covid-19.

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