(Review Article)

Implementation of tourism levy policy at Minanga beach in North Gorontalo district

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Abstract

The research objectives are:

- To know and describe the implementation of retribution policy of Minanga beach tourism in North Gorontalo Regency,
- To find out and describe the determinants of the success of the implementation of Minanga beach retribution policy in North Gorontalo Regency.

Data collection techniques were observation, interview, and documentation which were then analyzed using qualitative analysis based on the concept of Miles and Huberman. The result of the research shows that:

- Implementation of retribution policy for Minanga beach tourism in North Gorontalo Regency has been carried out starting from the stages of planning, implementation, and monitoring and evaluation, but still experiencing obstacles such as cooperation agreements that are considered to provide less value/benefit of economic improvement for the community, often asymmetric information between the management of retribution policy at the village level and at the regional level, lack of government attention in improving the availability of infrastructure, and still lack of supervision conducted by the Regional Government.

- Factors determining the success of the implementation of the Minanga beach retribution policy in North Gorontalo Regency are appropriate and implemented starting from policy standards and objectives, factors of policy standards and objectives, resources, inter-organizational communication and strengthening activities, organizational characteristics of implementing agents, and factors of socio-economic and political conditions.

However, there are still some obstacles in the retribution policy targets that are not yet visible, resource factors including facilities and infrastructure, as well as low budget capabilities and poor levels of cross-sector communication.

Keywords: Policy Implementation; Descriptive Qualitative Research; Tourism Retribution

1. Introduction

National development begins with building a strong economic foundation that creates economic growth. For this reason, the government must try to increase revenue to support successful development. Regional economic development is a process in which local governments and communities manage existing resources and form a partnership pattern between local governments and the private sector to create new jobs and stimulate the development of economic activity in the region.

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Government financing in carrying out government and development tasks always requires a reliable source of revenue. This need has been increasingly felt by the regions, especially since the implementation of regional autonomy in Indonesia, namely with the enactment of Law Number 23 of 2014 concerning Regional Government. The existence of the Law, each region is increasingly required to finance the implementation of its own government and regional development activities by utilizing its regional revenue sources.

Regional autonomy can indeed bring positive changes in the regions in terms of regional authority to govern themselves. This authority becomes an implant because the centralized government system tends to place the regions as not so important development actors or as peripheral actors. Changes in the pattern of relations that have occurred between the center and the regions since the enactment of regional autonomy have significant implications, including in the financial management carried out by autonomous regions due to the implementation of decentralization.

Maximizing local revenue, local governments strive to find potential sources of revenue while optimizing the sources of local revenue that have been collected so far. The sources of regional revenue in Article 285 include:

- Regional Original Revenue,
- Transfer Revenue,
- other legitimate regional income.

Thus, local governments must maximize all their potential to increase regional revenue. This can be done by utilizing the potential that are owned to gain profits.

One sector that is very potential to be developed or can be used as a mainstay for the inclusion of local revenue (PAD) is the tourism sector. The tourism sector is one of the strategic sectors in the development of the national and regional economies. The government has made various efforts in developing the tourism sector because the tourism sector has contributed to revenue and employment. The rapid development of the tourism industry will have an impact on the revenue received by the region in the tourism sector. Tourism sector revenue comes from hotel and restaurant taxes, entertainment taxes and tourist attraction levies in the form of entrance tickets to tourist attractions. This tourism sector revenue will later become one of the additions to regional original income (PAD).

One example of increasing local revenue is through the collection of local retribution, because local retribution itself has advantages, where the local government can collect retribution more than once against anyone who has used the services provided by the local government. The purpose of levying local retribution is to fulfill local needs and create prosperity for the local community. In addition, retribution has a function as a source of regional income, a regulator of regional economic activities, as a means of regional economic stability, as a tool to equalize regional development, and as a means to build regional facilities.

The tourism sector is a potential sector that needs to be developed as a source of regional income. Seeing such great potential, the government of North Gorontalo Regency proposed a change in the price tariff (tourism levy) for each destination in North Gorontalo Regency. This change is proposed in regulation No. 61/2015. This regulation is made as a support or supporter in the contribution of tourism retribution made to increase local revenue.

Tourism levies are levies imposed on visitors to tourist destinations. This levy is included in the type of business service levy. The main objectives of increasing tourism in North Gorontalo Regency are to improve recreational facilities, to improve visitor order, and to increase local revenue through the tourism sector.

North Gorontalo Regency has several tourist attractions that are widely visited tourist destinations, including Diyonumo Island, Minanga Beach, and Monano Beach. The number of tourist visits continues to decline every year, this is due to the lack of innovation in the management of tourist attractions, so that people / tourists who visit only out of curiosity and high curiosity. The number of visits at tourist attractions has increased only at certain times / moments. The decline in the number of visitors certainly has implications for PAD revenue in the village and in the region.

Based on the data collected, it is found that in general the number of tourists visiting the Minanga Beach Tourism Object has decreased, although there was an increase in 2020, but overall there was a very striking decline. This is possible because the tourist attraction is less attractive, accessibility is difficult to reach, many of the available facilities are less well maintained and less functional, and some MCK facilities are less usable.

Table 1 Data on the Number of Tourist Visits in North Gorontalo Regency and Total Retribution Revenue in North Gorontalo Regency

Year	Number of Visitors	Total Retribution Revenue
2020	90.000	IDR 59.000.000
2021	58.000	IDR 14.800.000
2022	38.651	IDR 10.325.000

Source: North Gorontalo Tourism and Culture Office, (2022)

The retribution rate charged to each person when visiting Minanga Beach is Rp 5,000 on weekdays, while on weekends, namely Saturday and Sunday, the retribution rate charged to each person is Rp 10,000. If seen from the number of tourist visits during a period of 1 year multiplied by the retribution rate, then the retribution revenue obtained annually should be greater than the revenue figures listed in the retribution revenue table. This indicates that there is a gap between the management of the levy collection and the number of visits due to the management of the levy management not implementing the levy based on the policy of Local Regulation No. 3 of 2021 on Business Service Levies.

In the implementation aspect, the retribution collectors at Minanga Beach are always changing and not permanent, there is no control function or sanction application for officers who neglect their duties, and there are still many domestic tourists who come to visit who do not pay the entrance fee. This is caused by the element of kinship. If the visitor has a family relationship with the retribution officer, then they will most likely escape the applied retribution rate. Due to the lack of control function from the government and sectoral lines responsible for Minanga Beach tourism destination, it is not surprising that the retribution income of Minanga Beach is still considered low.

Based on this description, the researcher is interested in studying this matter through research entitled "**Implementation of Minanga Beach Tourism Retribution Policy in North Gorontalo Regency**." The purpose of this research is to know and describe the implementation of Minanga beach tourism retribution policy in North Gorontalo Regency, seen from the aspects of a). Planning, b). implementation, c). monitoring and evaluation, as well as to know and describe the determinants of the success of the implementation of Minanga beach tourism levy policy of North Gorontalo Regency, seen from the aspects of a). Policy standards and objectives, b). Resources, c). Communication between organizations and strengthening activities, d). The attitude of the implementers, e). Socio-economic condition.

2. Methods

This research is a type of descriptive research. The approach used in this research is a qualitative approach. The research data was collected using various types of instruments, including observation, interviews, documentation, and literature study. Data analysis was conducted using the qualitative analysis method by Miles & Huberman (2010: 255) which consists of 4 steps, namely data collection, data reduction, data presentation, and decision-making or verification.

3. Results

3.1. Implementation of Retribution Policy for Minanga Beach Tourism in North Gorontalo Regency

3.1.1. Planning

In implementing tourism programs, planning is very important because the results will determine the success or failure of a development. The planning of the tourism levy policy starts from making a cooperation policy between the Village Government and the Regional Government as a form of existence of tourism activities at Minanga Beach and conducting socialization to the target group as the beginning of the planning of the tourism levy policy.

Based on the results of observations and interviews conducted by researchers, that the planning of tourism levy policy in Minanga Beach has been well planned, starting from the planning of tourist destinations made, management of Minanga Beach tourist destinations, management of retribution, and cross-sectoral socialization to target groups. However, the socialization of retribution policy in Minanga Beach is only conducted by the Village Government and BUMDES and there is no socialization conducted by the Local Government, especially the Tourism Office and the Regional Financial and Asset Management Agency related to the retribution policy in the tourism area. The relevant agencies come to Minanga Beach only to apply the tariff directly in accordance with the policy of Local Regulation No. 3

of 2021. Meanwhile, the community's ability to pay is below the applicable tariff without any prior socialization, thus giving rise to rejections from the target group, especially to tourist visitors.

3.1.2. Implementation

Implementation is the stage carried out after the planning stage. At this stage, we will see the extent to which the planning made is in accordance with its implementation in the field.

Based on the results of observations and interviews conducted by researchers, the implementation of the Minanga Beach tourism levy policy has indeed been implemented since 2020 based on Village Regulation No. 3 of 2020 concerning Village Tourism Management and Village Asset Rental and is emphasized by Regional Regulation No. 3 of 2021. However, the management of retribution is considered not optimal because in the aspect of implementation in the field there are often disagreements between the Regional Government and the Village Government, and the percentage level of revenue that goes to BUMDES and that is deposited to the region often changes, so that there have been three changes in the PKS and currently there will be changes again because the basics of the cooperation agreement are still considered wrong.

In addition to the aspect of the amount of percentage deposited, the implementation of tourism levy collection is also still limited by the facilities and infrastructure supporting tourism activities at Minanga Beach. This can be seen from the available facilities, such as cottages, which are considered to have experienced shrinkage and lack of maintenance by lifeguards and lack of attention by the Regional Government. Even though the Village Government always deposits part of the proceeds of tourism levies every month as determined to the Regional treasury, the implementation of the rights and obligations of the Tourism Office is considered not carried out by the Regional Government, so that the role of the Regional Government is considered not so optimal. As a result, many people complain about the performance of the Local Government which is not so enthusiastic in supporting and developing tourism.

3.1.3. Monitoring and evaluation

Monitoring and evaluation is one of the things the government does to measure the effectiveness of policy implementation in the field. When a problem is found in a policy, the government needs to identify the problem to become the basis and evaluation material to further improve and perfect the policy and serve as the basis for decision making.

Based on the interview results, it can be explained that the government at the village level and at the regional level have conducted monitoring and evaluation of the retribution policy at Minanga Beach, but the results are still far from expectations. This is related to misinformation/asymmetric information, cooperation agreements, expected outputs, and the role of the local government agency in developing businesses and improving tourism promotion, which is not done even though it is the obligation of the Tourism Office. In fact, the Regional Government has obtained monthly income from the results of tourist attraction activities at Minanga Beach with the amount of income obtained by the Village Government which is then managed by BUMDES and given a portion based on the percentage of its distribution to the region. However, the output provided by the region does not match the results expected by the Government / BUMDES of Jin City because the Engineering Office has never contributed ideas, innovations related to business development, increased tourism promotion, and provided facilities and infrastructure to attract tourists again.

3.2. Determinant Factors of Successful Implementation of Retribution Policy for Minanga Beach Tourism in North Gorontalo Regency

3.2.1. Policy standards and objectives

The effectiveness of policy implementation can be seen and measured by how far the expected measures and objectives of a policy are. The standards and objectives of the tourism retribution policy are based on Village Regulation No. 3 of 2020 and Regional Regulation No. 3 of 2021.

Based on the results of the interview, it can be explained that the standards and objectives of the tourism levy policy at Minanga Beach have been implemented in accordance with the policies of Village Regulation No. 3 of 2020 and Regional Regulation No. 3 of 2021. However, the implementation is still not optimal because there are still many aspects that are not implemented by the Local Government, such as tourism development, increasing tourism promotion, and the difficulty of developing tourism due to the absence of government attention to jointly develop tourism potential in order to increase retribution in supporting village and regional revenues and being able to improve the community's economy.

3.2.2. Resources

Resources are a very important measuring tool to see the level of success of an organization and measure the ability of the implementing agency which can be seen from the organizational commitment, coordination, and educational background of the implementing agent. In addition, resources can also be seen from the ability of the budget as one of the main supports for the implementation of an activity.

Based on the interview results, it can be explained that the resource factor is one of the factors determining the success of the tourism levy policy in increasing village and regional revenues. Improving the quality of resources in Minanga Beach is carried out by tourism officers in the village through trainings provided to support the quality of human resources. However, at the regional level, human resources become one of the inhibiting factors due to the lack of implementing agents in optimizing the levy policy, the lack of availability of facilities and infrastructure provided by the Government due to the budget carrying capacity that is still very minimal, so that the levy revenue provided by BUMDES Kota Jin to the Region is inversely proportional to what the village expects, namely the provision of improved facilities, access to tourism marketing through increased promotion and tourism development that should be obtained by the Minanga Beach Village Government in improving tourism in their place is not implemented by the Government.

3.2.3. Inter-organizational communication and activity reinforcement

Communication is fundamental in implementing cross-sectoral policies. In relation to the tourism levy policy, there are several related agencies. In order for the policy to be implemented well, communication and coordination between related agencies are needed and able to provide a clear understanding of the retribution so that it reaches the target group, in this case the business actors, visitors/tourists.

Based on the results of observations and interviews conducted by researchers, communication that is established internally, both at the village level and at the district level, is considered effective because the scope of communication is not wide. In contrast, communication between cross-sectors is considered less than optimal. This can be seen in the implementation of retribution policy, where disputes often occur between BUMDES and the local government. Another reason for the lack of communication is the high level of sectoral ego of the Local Government because the Local Government seems to insist that all retribution policies can be implemented by the Village Government well, while the government's supporting power and communication are considered very lacking.

3.2.4. Organizational characteristics of the implementing agent

The characteristics of implementing agents in carrying out a policy depend on the leadership in responding and paying attention to the policy. The policy will run well if the implementing agent seriously implements it with the support of existing resources.

Based on the results of interviews conducted by researchers, it can be confirmed that the attitude of policy implementers varies depending on the level of importance. If a policy is considered so important and can gain mutual benefits, then the attitude of implementers will be serious to work together in optimizing the success of the tourism levy policy. The attitude of the implementers of the retribution policy in Minanga Beach is different, at the micro/village level they are serious about implementing the retribution policy so that it can increase the income of the village community, but it is different from the attitude of the implementers at the county level who always implement/execute the policy depending on the material/value given.

3.2.5. Socio-economic conditions

Based on the results of observations and interviews conducted by researchers, that socio-economic conditions also support the success of the tourism levy policy at Minanga Beach because, in the economic aspect, it can clearly improve the community's economy and this has been clearly felt by the community, MSME actors, and SMEs actors. Likewise with the social and cultural aspects, where the community works together and cooperates without coercion, it is purely a calling of the soul for the entire community, and the cultural aspects still prioritize regional specialties such as carrying out the Safar bathing activity festival which is held once a year. So that the existence of Minanga Beach tourism is proven to still be able to maintain cultural values and is not easily influenced by other cultures that enter the Kota Jin village, North Gorontalo Regency.

4. Discussion

4.1. Implementation of Retribution Policy for Minanga Beach Tourism in North Gorontalo Regency

4.1.1. Planning

Development planning using a public participation approach is basically a conscious effort that has been organized and continuously carried out to choose the best alternative from a number of existing alternatives to achieve certain goals. In an organization, planning is needed to determine the direction of future goals so as not to deviate from the predetermined path.

The planning done by the Village Government in planning the policy of tourism levy in Minanga Beach has been well planned and based on the natural charm that can be managed as a source of village income. The planning of tourism levy policy management in Minanga Beach has been implemented through the development of tourism villages based on the Regional Tourism Development Master Plan and its synergy with the Village Medium-Term Development Plan (RPJMDes), and can improve the community's economy through tourism development and pay attention to the diversity, uniqueness, and distinctiveness of nature and culture in the village of Gorontalo Regency. However, it is still not optimal due to the determination of different retribution tariff policies. The policy basis used is also different so that the retribution policy planning is considered to focus only on the Village Regulation policy, not on the Regent Regulation or Regional Regulation. More complex studies need to be conducted and the level of coordination needs to be improved so that what has been planned can be implemented as well as possible.

This is in line with the results of research by Rusfadana, et al. (2020), that planning in the management of user fees in the tourism sector of Takalar Regency has been well planned. In planning, there are activities that must be carried out, namely conducting forecasts or plans for organizational activities. The forecast serves to determine the activity plan that will be carried out in the future by an organization as an effort to achieve organizational goals, especially at the Takalar Regency Tourism Office which manages tourist attractions in Takalar Regency. Seeing the natural beauty, as well as the cultural diversity of Takalar Regency, it is very beneficial if these things are managed and developed. All of this aims to introduce natural wealth and can be a support for increasing good PAD which will determine the success of implementation in the present and future.

A plan expects good and easy implementation, so that the plan can be implemented by each person or work unit in the organization, it is necessary to prepare a plan that regulates and divides tasks and responsibilities. With a plan, each unit in the organization has certainty about what to do and the extent of its respective authority and responsibility.

4.1.2. Implementation

Hamidjoyo (2007: 20) argues that policy implementation is a series of actions carried out by a person or group of people who have the aim of solving certain problems. According to Molan, (2012) implementation includes the process of determining what to do, how to do it, and who does it.

The implementation of the Minanga Beach tourism levy policy has indeed been implemented since 2020 based on Village Regulation No. 3 of 2020 concerning Village Tourism Management and Village Asset Rental and is emphasized by Regional Regulation No. 3 of 2021. However, the management of retribution is considered not optimal because in the aspect of implementation in the field there is often a disagreement between the Regional Government and the Village Government, and the percentage level of revenue that goes to BUMDES and that is deposited to the region often changes, so that there have been three changes in the PKS and currently there will be changes again because the basics of the cooperation agreement are still considered wrong.

In addition to the aspect of the amount of percentage deposited, the implementation of tourism levy collection is also still limited by the facilities and infrastructure supporting tourism activities at Minanga Beach. This can be seen from the available facilities, such as cottages that are considered to have depreciated, lack of maintenance by the lifeguards, and lack of attention by the Local Government. Even though the Village Government always deposits a portion of the proceeds of tourism levies every month as determined to the Regional Treasury, the implementation of the rights and obligations of the Tourism Office is considered not carried out by the Regional Government, so that the role of the Regional Government is considered not so optimal. As a result, many people complain about the performance of the Local Government which is not so enthusiastic in supporting and developing tourism.

A good organizing process is carried out by leaders, including the division of work to people who are in accordance with their competence or in accordance with their respective expertise so that a job or program can be handled by experts, so that the objectives of the organization can be achieved effectively and efficiently. However, in the implementation in the field, there are still many obstacles such as cooperation agreements that are considered to provide less value/benefit in terms of economic improvement for the community, asymmetric information between retribution policy managers at the village level and at the regional level, and lack of attention from the government in improving the availability of infrastructure. This certainly has implications for tourism retribution revenue at Minanga Beach, North Gorontalo Regency.

Anggara, (2018: 159) explains that, at the implementation stage, the most instrumental actors are bureaucrats from all levels. In top-down policies, the programs that must be implemented are multi and cross-sectoral, so that more actors are involved. The more vertical or horizontal layers in the bureaucratic structure involved, the more vulnerable conflicts of interest arise, while program revisions are not easy to do. At the regional (autonomous) level, policy objectives fail to be achieved not only because of failures at the implementation stage, but also because policies are far from perfect and are reactive to problems that arise in the regions.

4.1.3. Monitoring and evaluation

Monitoring and evaluation is the third stage after planning and implementation. Monitoring and evaluation related to the policy of retribution for Minanga Beach tourism is carried out based on the level. At the county level, monitoring and evaluation is conducted once a year.

The government at the village level and at the regional level have evaluated the retribution policy at Minanga Beach, but the results are still far from expectations. This is related to misinformation/asymmetric information, cooperation agreements, expected outputs, and the agency's role in developing businesses and improving tourism promotion which is not carried out even though it is an obligation of the Tourism Office. In fact, the Regional Government has obtained monthly income from the results of tourist attraction activities at Minanga Beach with the amount of income obtained by the Village Government which is then managed by BUMDES and given a portion based on the percentage of its distribution to the Region. However, the output provided by the region does not match the results expected by the Government/BUMDES of Jin City because the Engineering Office has never contributed ideas, innovations related to business development, increased tourism promotion, and provided facilities and infrastructure to attract tourist interest again.

According to Anggara, (2018: 160), evaluation means assessing whether the programs implemented can produce the desired outcomes of the policy or not. The results of the evaluation take the form of justifications, recommendations, and even termination or discontinuation of the program/policy if unexpected impacts will occur.

4.2. Determinant Factors of Successful Implementation of Retribution Policy for Minanga Beach Tourism in North Gorontalo Regency

4.2.1. Policy standards and objectives

The policy standards and objectives of tourism levy management are considered to have been implemented, but not optimized. One of the goals and objectives of tourism levy management that has been achieved is that the economy of the village community has improved, as well as the status of the village, which was initially categorized as an underdeveloped village, is now a developed village, and the level of retribution revenue exceeds the standardized amount of Rp 75,000,000. However, this is considered insufficient because if we look at the goals and objectives of the policy, the high income of tourism retribution is proportional to the development of tourism. If tourism continues to develop, the retribution generated will also increase. However, this has not been implemented by the local government as the technical agency in charge of developing tourism objects through increased promotion, so that the condition of Minanga Beach has not really developed, and even continues to experience a decrease in the amount of retribution received. The local government is more focused on retribution income without thinking about tourism development and increased promotion, so that tourism management officers and BUMDES who are tasked with managing tourism from the marketing aspect cannot convince visitors to use the facilities because there is currently no construction or development of facilities by the local government.

As explained by Agustino (2014), that the performance of policy implementation can be measured by the level of success of the size and objectives of policies that are realistic with the existing sociocultural at the level of policy implementers. When the size and objectives of the policy are too ideal (utopian), it will be difficult to realize. To measure the performance of policy implementation, of course, it emphasizes certain standards and targets that must be achieved

by policy implementers, policy performance is basically an assessment of the level of achievement of these standards and targets.

4.2.2. Resources

Resource factors, in addition to human resources, also include the availability of facilities and infrastructure. Facilities and infrastructure owned by Minanga Beach tourism are still limited due to the lack of government attention in increasing the tourism potential of Minanga Beach through improving facilities and infrastructure. Tourism development and promotional media were not implemented. This can be seen from the facilities and infrastructure provided by the Local Government, namely the provision of 11 cottages, 4 MCK rooms, and 5 pavilions.

Apart from that, the budget resource factor is very influential on the success of the tourism levy policy at Minanga Beach. The budget provided to support the management of Minanga Beach tourism only comes from Bank Indonesia. The Bank provides grants to the village and is handed over/managed by BUMDES for the construction of rinse basins and several other places. The budget is then managed by BUMDES to build facilities and infrastructure as one of the strategies to attract tourist visitors so as to increase tourism levy revenue. While the budget provided by the Regional Government does not exist, so that tourist attraction activities are not so developed because the Government's attention in supporting economic improvement is still very minimal. This is what causes the existence of tourism objects to not last long, even though the source of income obtained from tourism levies partially enters the source of regional income in accordance with the proportion of revenue sharing in accordance with the MOU between the Regional Government and the Village Government.

The increase in village and regional revenue is implemented by tourism officers in the village through trainings provided to support the quality of human resources. However, at the local level, human resources become one of the inhibiting factors due to the lack of implementing agents in optimizing the retribution policy. The lack of government attention is also caused by the lack of understanding of implementing agents at the district level, and still has personal shortcomings that result in the implementation of the tourism levy policy.

In line with the results of Rajendra's research, (2019) that the obstacles or constraining factors faced in the development of tourism levies in Kendal Regency are the lack of supporting facilities for facilities and infrastructure that are not developed due to financial problems or small budgets and resources that are lacking in criteria both in terms of quality and quantity. The results of research by Abdussamad, et al. (2022) also explain the quality of human resources (local people) who are still minimal and have not been able to manage and develop Botutonuo tourist attractions. This is due to the lack of knowledge about tourism, as well as the lack of policy strengthening and socialization from the government to the local community.

4.2.3. Inter-organizational communication and activity reinforcement

Communication that is established internally both at the village level and at the district level is considered effective, because the scope of communication is not wide. This is in accordance with the results of research by Kristina, et al. (2017) which shows that communication between leaders, employees, and market actors, namely traders, has been running well. Information about the market retribution policy in North Halmahera Regency is clearly informed from the leadership to local traders through market officers who collect retribution.

In contrast, communication between cross-sectors is considered less than optimal. This can be seen in the implementation of retribution policy where disputes often occur between BUMDES and the Local Government. Another reason for the lack of communication is the high sectoral ego of the Local Government as the Local Government seems to insist that all retribution policies can be implemented by the village government well, while the government's supporting capacity and communication are lacking. This is evidenced by the fact that the socialization of the retribution tariff increase to the target groups was only conducted once, while the target groups that received the education included business actors, tourism management officers, village government, and BUMDES managers. This clearly causes inequality and rejection from target groups, such as tourists.

This is in line with the results of Abdussamad's research (2022), namely the communication that exists between the government and the community in Botutonuo Village, Bone Bolango Regency related to tourism optimization must still be improved, especially how the Regency government changes the stigma from the community in order to make tourism in Botutonuo more conventional in its management so that it can produce benefits for the community and government simultaneously and sustainably.

Igirisa (2022: 66) explains that in the policy implementation process communication does play an important role because implementers must know what to do. Orders to implement policies must be forwarded to the apparatus appropriately and consistently through good communication. Incorrect communication will result in the implementation of a policy is inefficient and far from the stated objectives. Therefore, policy goals and objectives must be transmitted to the target group to reduce implementation distortions. If the goals and objectives of a policy are not clear or even not known at all by the target group, there is a possibility that target group resistance will occur.

4.2.4. Organizational characteristics of the implementing agent

The attitude of policy implementers varies depending on the level of importance. If a policy is considered so important and can gain mutual benefits, then the attitude of the implementers will be serious to work together in optimizing the success of the tourism retribution policy, as is the case with the attitude of the implementers of the retribution policy in Minanga Beach. At the micro/village level, the implementing agents are serious in implementing the retribution policy so as to increase the income of the village community. However, it is different from the attitude of the implementers at the Regency level who always implement/execute the policy depending on the material/value given. This is in line with the results of research by Abdussamad, et al. (2022), where, the attitude and commitment of the government in the implementation of tourism organizing policies in Botutonuo Village, Bone Bolango Regency is still diverse where for the local government, especially the Tourism Office and the Bone Bolango Regency DPRD, there is still minimal attention to the development of this tour, but for the village government continues to be committed to tourism development.

High commitment from implementing officers is one of the supporters of the success of a policy. As explained by Widodo (2010: 104), disposition has a high effect on the success rate of policy implementation. Disposition is defined as the tendency, desire, or agreement of *implementors* to implement policies. Therefore, the success of a policy implementation is not only determined by the extent to which policy actors (*implementors*) know what to do and are able to do it, but also determined by the willingness of policy actors to have a strong disposition towards the policies being implemented.

4.2.5. Socio-economic conditions

Socio-economic conditions also support the success of the tourism levy policy on Minanga Beach because, in the aspect of natural resources, the availability of beaches is one of the tourism assets that can be developed to increase the economic income of the Jin City community. This is in line with Igirisa's theory (2022: 164) that in addition to socio-economic conditions, human resources, and natural resources also have the potential to increase policy success.

Socio-economic conditions can clearly improve the community's economy, and this has been clearly felt by the community, MSME players, and SMEs. Likewise with the social and cultural aspects, where the community works together and cooperates without coercion, purely a calling of the soul for the entire community, and the cultural aspects still prioritize regional specialties such as carrying out the Safar bathing activity festival which is held once a year. So that the existence of Minanga beach tourism is proven to still be able to maintain cultural values and is not easily influenced by other cultures that enter the Kota Jin village, North Gorontalo Regency.

Socio-economic condition factor is proven to support the success of tourism levy policy in Minanga beach. On the economic aspect, the existence of Minanga beach tourism is proven to be able to increase the revenue of tourism levy for 4 years. The surrounding community can directly feel the increase in income and community economy and become the heart of economic exchange.

This is in line with the results of Abdussamad's research (2022) that socio- economic conditions also support the successful implementation of tourism implementation policies in Botutonuo village, Bone Bolango Regency. All of this is inseparable from the role of the community as one of the development *stakeholders* who in principle has the authority and responsibility for tourism management in their respective regions. The involvement of community participation in tourism development and management is an important factor, because it is the community that understands and controls its territory.

5. Conclusion

Based on the results of the existing research, the following conclusions can be drawn:

- The implementation of retribution policy for Minanga beach tourism in North Gorontalo Regency has been carried out starting from the stages of planning, implementation, and *monitoring* and evaluation, but it still experiences obstacles such as cooperation agreements that are considered to provide less value/benefit of economic improvement for the community, frequent asymmetric information between retribution policy

managers at the village level and at the regional level, lack of government attention in improving the availability of infrastructure, and lack of supervision carried out by the Regional Government.

- Factors determining the success of the implementation of the Minanga beach retribution policy in North Gorontalo Regency are appropriate and implemented starting from policy standards and objectives, factors of policy standards and objectives, resources, inter-organizational communication and strengthening activities, organizational characteristics of implementing agents, and factors of socio-economic and political conditions. However, there are still some obstacles in the retribution policy objectives that are not yet visible, resource factors including facilities and infrastructure, as well as budget capabilities that are still low and the level of cross-sector communication is still poor.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

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