

Recreational Retribution Management

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Abstract

The purpose of this study is to find out how the recreational area management of Selangkau Beach Jeppu-Jeppu Village, Kaliorang District, East Kalimantan. The type of research used is Qualitative research. This study uses descriptive qualitative. Data collection techniques in the form of interviews, observations and documentation. The results showed that based on law number 28 of 2009 concerning taxes on recreational and sports places, it is an object of retribution that is classified as a business services levy. Based on the results of observations and interviews that have been conducted by researchers, it shows that the management of retribution in Recreation Areas, Selangkau Village, Jeppu-Jeppu Beach, Kaliorang District, East Kalimantan, is quite optimal. This can be seen from the realization of the target of the levy amount from 2017 to 2021 always increasing every year. The donation is both from parking services, street vendors and tickets used to enter tourist attractions.

Keywords: Levy Management; Recreation Areas

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1. Introduction

The tourism sector is currently still a prima donna for a region or region to be developed and introduced to both local and foreign tourists. Tourism is a sector that has the potential to be developed as a source of regional income. Efforts to increase local revenue, the program for developing and empowering local tourism resources and potential is expected to contribute to economic development. Broadly, tourism is seen as an activity that has multidimensionality from a series of development processes. This is in line with what is stated in Law (UU) Number 10 of 2009 concerning Tourism which states that the implementation of tourism is aimed at increasing national income in order to improve the welfare and prosperity of the people, expand and equalize business opportunities and employment opportunities, encourage regional development, introduce and utilizing objects and tourist attractions in Indonesia and fostering a sense of love for the homeland and strengthening friendships between nations.

The progress of the tourism industry of an area is very dependent on the number of tourists who come, because it must be supported by increased utilization of the Tourism Destination Area (DTW) so that the tourism industry will develop well. The country of Indonesia which has beautiful natural scenery is very supportive for the development of the tourism industry sector in Indonesia. As an archipelagic country, Indonesia's potential to develop the tourism industry is huge. In this regard, user fees are one of the state revenues that play an important role in regional income, especially in the East Kutai district. Charges are different from taxes. The remuneration for taxes is indirect, while for levies it is direct and tangible to the individual. Retribution is a levy imposed on people who use the facilities provided by the State. Here it is seen that those who pay the levy will receive their services directly in the form of State facilities used. This

collection must be understood by the community as a source of revenue needed by the region to improve the welfare of the community in the region.

Levies are a source of state revenue other than taxes. Levies are generally related to direct performance counters, in the sense that the payment of retribution will receive a direct reward from the retribution that is paid in the form of facilities or services. Retribution is a levy as payment for services or the granting of certain permits specifically provided or granted by the government for the benefit of individuals or legal entities. Charges are different from taxes. The remuneration for taxes is indirect, while for levies it is direct and tangible to the individual. Retribution is a levy imposed on people who use the facilities provided by the State. Here it is seen that those who pay the levy will receive their services directly in the form of State facilities used.

This collection must be understood by the community as a source of revenue needed by the region to improve the welfare of the community in the region. In the policy on the management of retribution for recreation and sports, it is regulated by regional regulation number 19 of 2012 concerning the management of retribution for recreation and sports areas with the aim of realizing orderly management, making the community feel satisfied and comfortable, and increasing regional income. The implementation of this regional regulation, of course, must be supported by existing tools, especially in terms of providing representative recreational facilities for the community or visitors. If the implementation of the retribution management is carried out as well as possible, it will naturally have a good impact on increasing sources of regional income in the East Kutai Regency. And vice versa, if the management of the retribution is not in accordance with the existing regulations, it will not attract visitors or consumers and it could be a place for recreation to be abandoned by the community. This study focuses on the effectiveness of the management of the Jepu-jepu Beach levy which is under the auspices of the East Kutai Regency Tourism Office which is regulated in Regional Regulation no. 5 of 2012 and is expected to be able to contribute to increasing the Regional Original Income (PAD) of East Kutai Regency.

2. Literature Review

Management comes from the word management or administration. This is as stated by Usman (2006: 3) Management is translated in Indonesian into management or management. In some contexts both have the same meaning, with the meaning of To control which means to regulate and manage. Siagian in the management philosophy book management, management can be defined as "the ability or skill to obtain a result in order to achieve goals through other people".

Related to the management implementation process, Fattah (2004:1) suggests that management looks at the main functions displayed by a manager/leader, namely: planning (planning), organizing (organizing), leader (leading), and controlling (controlling). Therefore, management is defined as the process of planning, organizing, leading, and controlling the efforts of the organization with all its aspects so that organizational goals are achieved effectively and efficiently. Siagian (2006:49) puts forward the characteristics of good planning including: planning must facilitate the achievement of predetermined goals, planning must truly meet the nature to be achieved, fulfillment of technical expertise requirements, planning must be accompanied by careful details. , the relevance of the plan to the implementation, simplicity, flexibility, giving place to the return of decisions, pragmeumen plans, plans as instruments for formulating the future. Hasibuan (2001:54) states that "organizing is the determination of activities to achieve goals, managing and regulating people in carrying out activities, setting and providing the necessary tools and determining the authority of members of the organization.

Meanwhile, Muliono (2008:28) suggests organizing principles include, Organizational goals as a reference in the process of structuring cooperation, Unity of goals, work unit goals must lead to organizational goals, Commodity Unity: organizational structure must be able to describe the source of authority that has the right to determine policies, Span of control: must pay attention to the limits of the manager's ability to coordinate existing work units, Delegation of authority: limited ability of the above managers by delegating authority to existing staff, Balance of authority and responsibility, the heavier the responsibility given, the higher the authority delegated, Responsible even though they have delegated responsibility to what has been delegated, Division of labor: managers must be able to completely divide all existing work, Determine the appropriate personality according to functions and tasks, Work relations: a series of functional relationships (horizontal) and level relationships authority (vertical), Efficiency: organizational structure refers to the achievement of optimal results, Coordination; a series of cooperation needs to be coordinated, integrated, simplified, synchronized.

Winardi (2010:8) Acting includes motivation, leadership, communication, training and other forms of influence. The function is also considered as the act of initiating and directing the work that needs to be

carried out within an organization. So, by itself " Actuating " must be closely related to other functions such as: Planning, organizing, and monitoring so that organizational goals can be achieved as desired. Manullang (2005:12) supervision and controlling is a management function in the form of conducting an assessment, if necessary to make corrections so that what is done by subordinates can be directed to the correct procedure with the aim of achieving the goals that have been outlined. Siagian (2006: 125) the characteristics of effective supervision include, Supervision must reflect the nature of the various activities carried out, must immediately provide instructions on pointing to certain strategic points, be objective in carrying out supervision, the breadth of supervision, supervision must take into account the basic pattern of the organization, efficiency in implementation, understanding of the monitoring system by all parties involved, looking for what is wrong, supervision must be guiding.

Mahtika (2016: 28) supervision as a process of observing the implementation of all organizational activities to ensure that all work being carried out goes according to a predetermined plan.

According to Suyitno (2001:18) the tourism component consists of, transportation facilities, accommodation facilities, eating and drinking facilities (restaurants), tourist attractions and attractions, entertainment facilities, souvenir shops, tour guides and tour organizers.

3. Methods

In this study, the research method used was descriptive qualitative research. The researcher uses a qualitative research design where the object of the event is the abattoir levy and in the process of collecting the data, it must be interviewed or directly observed by the informant and the researcher cannot provide temporary guesses regarding the event. According to (Husaini and Purnomo, 2009) descriptive qualitative research is to describe the opinions of respondents according to research questions, which is then analyzed using words that underlie such respondent behavior, reduced, triangulated, concluded, and verified. From the conclusions above, it can be explained that descriptive qualitative research is research that explains or describes data in the form of speech, writing, and observed behavior.

4. Results and Discussion

The Jepu-jepu beach tourist spot is located in Selangkau Village, Kaliorang District, East Kutai Regency. This beach is a coastal area that is connected to Sekerat Beach, Bengalon District and Najwa Beach, Selangkau Village, Kaliorang District, and Marang Beach, Kaliorang Village, Kaliorang District. According to the Head of Selangkau Village as the regional policy maker, Jepu-Jepu beach tourism is a cultural heritage so that the place is not only managed by the Tourism and Culture Office of East Kutai Regency but is directly coordinated by the Director General of Cultural Conservation through the Cultural Conservation Preservation Center (BPCB) which has a secretariat in each province in Indonesia.

The direction or movement carried out by the Head of the Tourism and Culture Office of East Kutai Regency to the retribution collectors at Jepu-Jepu Beach Tourism is quite intense because it is carried out every 2 weeks. The movement carried out by employees in the field of tourism promotion and development has been very effective because they have used all lines in developing tourism in East Kutai Regency, both through print and electronic media.

In terms of retribution collection on Jepu-jepu Beach, it is still based on Regional Regulation (PERDA) Number 12 of 2012 because the new PERDA resulting from the revised regional regulation has not been officially enforced. The levy that must be paid in visits to the Jepu'-Jepu' beach tourism in East Kutai Regency, namely for Adults Rp. 2,500 and Children Rp. 1000. In 2019 the number of visitors who enter the Jepu-Jepu beach tourism is 70,000 people, in 2019 2020, when the corona declines so that there are 6000 visitors, and in 2021 there is still a pandemic atmosphere, visitors are estimated to be 10,000 people, and in 2022 the new normal era, visitors again increase to 20,000 people.

In 2019 the realization of levy receipts was Rp. 14,762,000 from the target of Rp. 10,000,000. In 2020 the realization of retribution receipts decreased to Rp. 5,000,000 from a revenue target of Rp. 15,000,000, while in 2021 the revenue target was 20,000,000 with the realization of retribution receipts of Rp. 8,000,000. in 2022 when the pandemic began to subside, there was a significant increase to reach Rp. 11,000,000. It is hoped that this increase in revenue will continue to occur in the coming year.

Management of levies for recreational areas of Jepu'-Jepu' beach tourism in East Kutai Regency. With this, the researcher will explain the indicators contained in the retribution management. Management or what is commonly called management is a process which is defined as a systematic effort to carry out a job in order to achieve the goal. This process is a series of actions consisting of planning, organizing, mobilizing and monitoring carried out to determine and achieve certain goals by using humans and other resources. Likewise, the management of the Jepu-Jepu beach tourism levy which is managed by the Department of Tourism and Culture of East Kutai Regency, East Kalimantan Province which always applies management

functions in its management so that in its implementation it always refers to efforts to achieve its goals. The theoretical reference used by the researcher to analyze the results of research on the management of retribution for the Jepu-Jepu beach tourism recreation area is in accordance with the management functions proposed by G.R Terry which states that the management process consists of what is abbreviated P.O.A.C (Planning, organizing, actuating, and controls). Planning in management is the process of defining organizational goals, Creating strategies to achieve those goals and developing organizational work activity plans. Planning is the most important process of all management functions because without planning other functions will not be able to run. Plans can be informal or formal plans. Informal plans are plans that are not written and are not a common goal of members or an organization whereas formal plans are joint plans of members meaning that each member must know and carry out the plan, Formal plans are made to reduce ambiguity and create an understanding of what to do.

In addition to these aspects, planning also has benefits for the company as follows. With planning, the implementation of activities can be carried out effectively and efficiently, Can say that the goals that have been set, Can be achieved and corrections can be made to the deposits that arise as early as possible, Can identify obstacles that arise by overcoming obstacles and threats, can avoid undirected and controlled growth and change activities. The planning function is basically a decision-making process with respect to the desired results, with the use of resources and the establishment of a communication system that allows reporting and control of final results and comparison of these results with the plans made. There are many uses of planning actions, namely the creation of efficiency and effectiveness in the implementation of company activities, being able to make corrections to deviations as early as possible, identifying obstacles that arise to interfere with activities, growth and changes that are not directed and controlled and directed. The process involves the efforts made to anticipate trends in the future and the determination of appropriate strategies and tactics to realize the goals and objectives of the organization.

Facilities are a very important factor in supporting the progress of tourist destinations. Provision of visitor facilities as an attraction so that people are more happy to visit the place. The more visitors, the retribution obtained will be in accordance with what has been planned and targeted, especially the Jepu-jepu Beach, it is hoped that later the income obtained will provide input to the regional treasury of East Kutai Regency, and be able to increase local revenue (PAD) of East Kutai Regency every year. In order to achieve good results, management must begin with careful planning to formulate everything to be achieved in the future. In addition, in the implementation of retribution receipts, recreational areas must have a legal umbrella as a legal guideline in collecting retribution. In regional regulations (PERDA), these regulations contain rules regarding the rights and obligations of both service recipients and service levies.

Organization comes from the word To-organize, in English it means to arrange or arrange separate parts so that they become a single unit that can be used to do work. Members or bodies. Organization is cooperation between two or more people in a structured way to achieve specific goals or a number of goals. Organizing is a process of connecting visible people in a particular organization and integrating tasks and functions within the organization. In the process of organizing, the division of tasks, authorities and responsibilities is carried out in detail based on their respective sections and fields so that a synergistic, cooperative, harmonious, and harmonious working relationship is integrated in achieving the agreed goals. Organizing is the process of preparing activities to form an organizational structure in accordance with the objectives to be achieved. In the organizational structure there are components or units of work units within the organization. The organizational structure shows the division of labor and shows how the different functions or activities are integrated (coordinated). Apart from that, the organizational structure also shows job specializations, channels orders and submit reports.

Actuating or moving is an action to make all group members try to achieve goals in accordance with managerial planning and organizational efforts. effectively desired. Mobilization is a human relationship in leadership that binds subordinates to be willing to understand and connect their energy effectively and efficiently in achieving organizational goals. The fourth management function is supervision (controlling). This function concerns all activities carried out by the manager or leader in an effort to ensure that the actual results are in accordance with the planned results. Supervision referred to here is the monitoring process carried out by officers. Supervision in the implementation of retribution collection is very urgent.

It is undeniable that supervision plays an important role as an effort to minimize imbalances in retribution collection. Supervision is a monitoring process carried out as a step to find out whether the implementation activities in the field are in accordance with the provisions. With good supervision, inequality that can reduce the success of retribution management can be minimized. Supervision and controlling is a management function in the form of conducting an assessment, if necessary to make corrections so that what is done by subordinates can be directed to the correct procedure with the aim of achieving the goals that have been outlined, the characteristics of effective supervision include, Supervision

must reflect the nature of various activities which is held, must immediately provide instructions on pointing to certain strategic points, be objective in carrying out supervision, the breadth of supervision, supervision must take into account the basic pattern of the organization, efficiency in implementation, understanding of the supervisory system by all parties involved, looking for what is wrong, supervision must guiding.

The definition above shows that the organization cannot run effectively and efficiently without supervision. In addition, this supervisory function is closely related to the planning function, because basically supervision is an activity carried out to see whether the implementation of activities is as planned or not. The basic process of supervision consists of two stages, namely: Determining work standards. Determination of job standards includes criteria for all layers of work contained in an organization. Standards are criteria for measuring the performance of work. These criteria can be in the form of qualitative or quantitative, measurement of results or implementation of work. The second stage of the monitoring process is the measurement of implementation results. Correction methods and techniques can be seen or explained through management functions. Based on some of the definitions above, it can be concluded that controlling is a series of activities carried out by a leader in supervising and controlling the course of activities in accordance with predetermined directions and procedures.

Supervision carried out by the Department of Tourism and Culture is in the form of direct supervision and indirect supervision. Direct supervision is to the Service itself or an agency appointed by the local government based on existing provisions such as the Regional Inspectorate Agency. Indirect supervision is officers appointed by the Regional Government who are only temporary in nature, such as ticket sellers. These two forms of supervision are commonly referred to in terms of inherent supervision (WASKAP). The supervision aims to improve the performance of employees in carrying out their duties, for example, the payment of levies obtained from the visitor must be deposited within 24 hours to the Regional Revenue Agency (BAPENDA) and it is not allowed that the amount of money is stored in the hands of the counter officer for more than the stipulated time if it exceeds the limit. the specified time, the collector will be penalized.

The management of retribution for recreation areas is very interesting and has the potential to be developed, especially in terms of retribution. The management of retribution for recreation areas in accordance with the concept of management (management) will certainly have an influence on the improvement of an area. In this study, based on the findings of researchers in the field after being analyzed in depth, there are two influences caused by the management of retribution for recreational areas of Jepu'-Jepu' beach tourism, namely: Increasing visitor attraction Tourist attraction is a formation and facilities related to tourist interest or interest. visitors to come to a certain area or place. Visitors are one of the variables that measure the success of managing tourist attractions, therefore the manager must be as creative as possible and utilize all available resources to increase the attractiveness of visitors. One of the impacts of the management of retribution for recreational areas in Jepu-Jepu beach tourism is the increase in tourist attraction because the fees collected from visitors are still partially reused to add or improve all existing facilities on Jepu-jepu Beach. Improvements and additions to these facilities are intended to make Gojeng a high attraction to visit. Thus, it is expected to increase Regional Original Income (PAD).

The management of retribution in Jepu-Jepu beach tourism has not had an effect on increasing the local revenue of East Kutai Regency. Regional Original Income (PAD) is one of the benchmarks for the economic performance of a region and also becomes more maximized in terms of fostering the tourism ecosystem which is expected to become a model tour in other areas. With the management of planned retributions and the resulting influence is that regulations on levies can be known by the wider community, especially the people of East Kutai, and also the influence that is caused is the number of tourists visiting the ancient park recreation area to spend time with family and good relatives. local and foreign tourists are expected to be able to boost the Regional Original Income of East Kutai Regency.

5. Conclusion and Suggestions

Conclusion

The organization carried out by the tourism office is quite good with steps, dividing the head of the service as the highest leader and then bringing in a secretary, there is a program and finance sub-section and a general and staffing sub-section. In addition, the division of the organizational structure that has been mapped out, then in these fields there is another division of sections based on their respective sub-sectors. The grouping is intended so that we can work more efficiently to achieve our goals. The mobilization or implementation of tourism levies at Jepu-Jepu beach tourism recreation areas in Selangkau Village, Kaliorang District, East Kutai Regency has been maximal enough because the manager has directly stepped down in asking for levies, besides that the tourism office has also carried out other initiatives, namely by conducting socialization to the community to comply with the rules set in the form of levies that must be

paid when they come to visit. But there are still people who sometimes do not want to pay the retribution for various reasons.

Suggestions

From the results of the study the authors suggest managers to carry out direct and indirect supervision for visitors to minimize crimes that occur in the crowd. Direct supervision is carried out by officers who go directly to the field to make posts that are passed by visitors, and indirect supervision is carried out by officers monitoring from afar using CCTV installed at every point that is considered to need strict supervision. Thus, it is expected that there will be a significant increase in visitors because visitors feel safe at Jepu-jepu Beach tourist attractions. The next suggestion is the arrangement of unique and instagramable culinary places. So that visitors are interested in coming back after their first visit. In addition, there is a need for a gazebo as a place for visitors to rest so that more can be made to meet the lack of a comfortable resting place.

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