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## IMPLEMENTATION OF RECREATIONAL LEVY MANAGEMENT ON JEPU- JEPU BEACH, EAST KUTAI, EAST KALIMANTAN

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### Abstract

*This study analyzes the management of recreational area fees at Jepu-Jepu Beach, Kaliorang District, East Kutai Regency, based on Regional Regulation No. 19 of 2019 concerning Accountability for the Implementation of the Regional Revenue and Expenditure Budget. The tourism sector in Indonesia, including East Kutai Regency, has excellent potential to increase regional revenue and create jobs. However, challenges in managing fees, such as a lack of public understanding and the potential for abuse of authority, remain. The research method used is qualitative, with data collection techniques through interviews, observation, and documentation. Research informants included recreation area managers, treasurers, visitors, local communities, and entrepreneurs. The results show that the levy management policy involves a participatory approach, but there are still challenges in socialization and public understanding. Implementing this policy has increased regional revenue, but better marketing strategies are needed to attract visitors. The levy policy positively impacts regional revenue and community welfare, but high rates can reduce visitor satisfaction. Therefore, adjustments to more affordable rates and levy funds for social programs are highly recommended. This study provides recommendations for improving socialization, tariff adjustments, facility development, and community participation in levy management to increase policy effectiveness and the satisfaction of all stakeholders.*

**Keywords:** Retribution Management, Local Original Income, Public Satisfaction

### Introduction

Tourism is a crucial pillar of regional economic development, particularly in Indonesia, a country rich in natural beauty and culture. According to 2020 data from the Central Statistics Agency

(BPS), the tourism sector contributed approximately 4.5% to the national Gross Domestic Product and is a significant source of regional revenue in many provinces. East Kutai Regency, with its

abundant tourism potential, including Jepu-Jepu Beach, offers considerable potential for developing this sector as a source of regional revenue. Research by Prasetyo & Sari (2019) shows that tourism development can increase regional revenue and create jobs, contributing to improved community welfare.

In this context, managing recreational site fees is crucial. Fees are charges levied on visitors who use public facilities, in exchange for services and facilities provided by the government. According to research by Suyanto (2018), effective and transparent fee management can increase public satisfaction and attract more tourists, positively impacting regional revenue. This aligns with findings by Wibowo (2020), who stated that transparency in fee management can increase public trust in local government.

Regional Regulation No. 19 of 2019 concerning Accountability for the Implementation of the Regional Revenue and Expenditure Budget is an essential reference in managing levies in East Kutai Regency. This aims to create orderly, accountable, and results-oriented management. Implementing this policy is expected to increase efficiency and effectiveness in retribution management and significantly contribute to regional economic development. Research by Rahman & Hidayat (2021) shows that implementing sound policies in retribution management can increase regional original revenue and support better infrastructure development.

However, challenges in managing recreational area fees remain, such as a lack of public understanding of the importance of fees and the potential for abuse of authority in management. According to research by Lestari (2020), many people do not fully understand the benefits of paying fees, which can reduce participation in supporting fee management. Therefore, this study aims to analyze the management of fees at Jepu-Jepu Beach, focusing on implementing policies based on Regional Regulation No. 19 of 2019. This research is expected to provide recommendations for improving fee management, thereby increasing regional income and community welfare.

Based on previous research, Santoso (2017) emphasized the importance of analyzing levy management at tourist destinations to understand the factors influencing their success. Nugroho (2019) also highlighted the impact of levy policies on tourism infrastructure development, which is crucial for attracting more tourists. Fitriani (2020) added that the influence of levy policies on tourism quality service in tourist destinations also needs to be considered to improve the visitor experience.

This study aims to implement and evaluate the policy of regional regulation No. 19 of 2019 concerning the management of recreational area fees at Jepu-Jepu Beach, and its impact on regional income and community satisfaction. To evaluate the implementation and effects of regional regulation No. 19 of 2019 policy concerning the management of recreational area fees at Jepu-Jepu Beach on regional income and community satisfaction.

#### **Benefits Of Research**

Application of theory in a local context this study will demonstrate how public policy theory can be applied locally, specifically in East Kutai Regency. This can serve as a reference for further research exploring policy theory's application in other regions. Identification of Critical Factors: This study can identify factors that influence the management of fees, which can serve as a basis for further research in understanding the dynamics of public policy in the tourism sector. Policy Recommendations, the results of this study are expected to provide concrete recommendations for local

governments in managing recreational area levies. These recommendations may include improvements in the decision-making process, policy implementation, and more effective evaluation. Mardiasmo (2002:100) explains that local governments impose regional levies as payment for particular services or permits provided. These services are intended for the benefit of individuals or organizations, so that the public can directly experience the benefits of the services paid for. In other words, levies are not only an obligation, but also a way for the government to provide better services to the public.

## **Research Methods**

In this study, Jepu-Jepu Beach, located in Selangkau Village, Kaliorang District, East Kutai Regency, East Kalimantan, was chosen as the research location. The researchers chose this location due to its significant tourism potential: Jepu-Jepu Beach boasts captivating natural beauty and potential as a tourist destination. Its beautiful beach views and facilities have become a popular tourist destination.

According to Suharsimi Arikunto (2013:172), a data source in research is the place where the data is obtained. In qualitative research, data sources are divided into two categories: primary and secondary. Primary data is information obtained directly from the participants who observe and participate in the study. This data is an up-to-date source that does not go through intermediaries. In the context of this research, primary data will be collected through interviews and direct observation at Jepu-Jepu Beach.

In this research, data collection techniques will be conducted using several methods consistent with a qualitative approach. According to Sugiyono (2018), data collection techniques in qualitative research can be undertaken in several ways, including interviews are a data collection technique conducted by asking informants directly. This study will conduct interviews with recreation area managers, treasurers, retribution administrators from the Transportation Agency, residents, and entrepreneurs. Depending on the information sought, interviews can be structured, semi-structured, or unstructured.

The interviews aimed to gather in-depth information regarding fee management, visitor experiences, and community perspectives on fee policies. Observation is a data collection technique conducted by directly observing the situation, conditions, and behavior at the research location. In Jepu-Jepu Beach, researchers will observe visitor activities, fee management, and available facilities. The data analysis technique used in this study refers to the theory of Miles, Huberman, and Saldana (2014:381), which states that data analysis is carried out through four main steps: data condensation, data presentation, conclusion, and verification.

## **Research Results And Discussion**

East Kutai Regency is one of the regions resulting from the division of Kutai Regency, which is formed based on Law No. 47 of 1999, concerning the Expansion of Provincial and Regency Areas, and inaugurated by the Minister of Home Affairs on October 28, 1999, and located in East Kalimantan Province, Indonesia. The capital of this district is located in the sub-district of North Sangatta. This district has an area of 35,747.50 km<sup>2</sup> or 17% of the Province of East Kalimantan. It has a population of 253,847 people (results of the Indonesian Population Census 2020) with a density of 4.74 people/km<sup>2</sup> and population growth over the last 4 years averaging 4.08% annually. Meanwhile, in the year 2020, the

population of this district was 424,334 souls with a density of 12 people/km<sup>2</sup>.

The following is a summary of the interview results structured based on the perspective of each informant: The Head of Selangkau Village stated: "The policymaking process began with identifying the need to increase local revenue through managing levies at tourist attractions. We conducted an initial study to evaluate the potential of Jepu-Jepu Beach as a tourist destination that could contribute to the economy. Next, we involved various stakeholders, including local communities and coastal managers, in discussions to obtain constructive input...." (Interview with Arifuddin on May 16, 2024)

This statement shows that the policymaking process is top-down and involves public participation, which is essential in developing responsive public policies. Jepu-Jepu Beach Manager stated: "We feel involved in the policymaking process. The Tourism Office held a meeting to discuss the levy plan and how it would be implemented at Jepu-Jepu Beach. We provided input on reasonable rates and how the levy management could be carried out transparently..." (Interview with Yumardian Saleh on May 19, 2024) The involvement of beach managers in the policymaking process demonstrates an effort to create policies based on realities on the ground and pay attention to transparency in levy management. "After the policy was established, we received information about Regional Regulation No. 19 of 2019. We were trained on how to manage levies and financial records.

This process is crucial for us to implement the policy properly and in accordance with existing regulations..." (Interview with Darmiyanti on June 2, 2024)

Local community representatives: "We are pleased to have had the opportunity to provide input into this policymaking process. However, we hope that public awareness of the levy policy can be expanded so that everyone understands its benefits and objectives." The involvement of local communities in providing input demonstrates an awareness of the importance of public participation in policymaking. However, the need for broader outreach reflects policy communication challenges that must be addressed.

Local Business Representatives: "We support this policy, but we also hope that the fees set will not burden visitors. In the meeting, we expressed our opinion on the importance of maintaining a balance between regional revenue and visitor satisfaction." Local business owners' opinions highlight the importance of balancing regional economic interests with visitor experience. This suggests that levy policies must be designed considering their impact on various stakeholders.

The following is a summary of the interview results based on the perspective of each informant: The Head of Selangkau Village stated: "One of the main factors influencing this policy is the economic potential of Jepu-Jepu Beach. With proper fee management, this beach can contribute significantly to local revenue. Furthermore, support from the local government and national policies on tourism development are also factors." driver.." (Interview with Arifuddin on May 16, 2024). This statement shows that economic factors and policy support from higher levels play an essential role in the formation of retribution policies. Jepu-Jepu Beach Manager: "We also feel the impact of input from the public and visitors.

When we held meetings to discuss this policy, many visitors offered suggestions about reasonable rates and how the levy should be managed. This shows that the public's voice is very important in retrieval process decision..." (Interview with Yumardian Saleh On May 19, 2024).

Community involvement in providing input shows that the policies taken are more responsive to the needs and expectations of visitors, which is an essential factor in the success of policy implementation. The Treasurer of Jepu-Jepu Beach stated: "Another factor influencing the policy is human resource readiness. We need training to understand how to manage levies and financial records. Without adequate training, it will be difficult for us to implement this policy effectively..." (Interview with Darmiyanti on June 2, 2024). Human resource readiness is a crucial factor in policy implementation. Training and capacity development for managers and treasurers are essential to ensure effective policy implementation.

Local community representatives:

"We hope this policy will benefit not only the government but also the local community. We want to see transparency in the use of the levy funds. If the community feels they are benefiting, they will be more supportive of this policy." Local community involvement and expectations for transparency demonstrate that public trust in policies is crucial for successful implementation. Communities that feel they have benefited are more likely to participate. Local Business Representatives stated: "We also consider competition with other tourist destinations. If the fees are too high, visitors may choose to go elsewhere. Therefore, it's important for us to maintain a balance between regional revenue and tourist attractions." Competition with other tourist destinations is a key consideration when setting tariffs. Policies that fail to consider competitiveness can negatively impact visitor numbers.

The following is a summary of the interview results based on the perspective of each informant: The Head of Selangkau Village stated: "Overall, we see that this policy has had a positive impact on local revenue. However, we also recognize that there are still challenges in terms of public awareness. Some visitors still don't fully understand the purpose of this levy." (Interview with Arifuddin on May 16, 2024). This statement shows that although the policy has succeeded in increasing revenue, there is still a need to increase public understanding regarding the objectives and benefits of the levy policy.

A representative of the Jepu-jepu Beach Management stated: "We have implemented a better recording system for fees, and this helps us manage our finances more transparently. However, we still face challenges in attracting visitors, especially during the low season. We need a better marketing strategy..." (Interview with Yumardian Saleh on May 19, 2024). Beach managers acknowledged improvements in financial management but highlighted challenges in attracting visitors. This suggests that policy evaluations should include marketing and promotional aspects. the treasurer of Jepu-jepu Beach management stated: "We feel the training provided was quite helpful, but we still need further support in terms of information technology for recording fees. With a better system, we can be more efficient in managing data..." (Interview with Darmiyanti on June 2, 2024) The need for technological support suggests that policy evaluation should include aspects of capacity development and infrastructure to support more effective implementation.



Local community representatives stated: "We see positive changes at Jepu-Jepu Beach, but we hope the levy funds will be used for community benefit, such as improving public facilities. If we see the benefits, we will support this policy even more." Public expectations for transparency and the use of retribution funds for the public interest show that Policy evaluations must consider the social and economic impacts on local communities. Local Business Representatives stated: "We support this policy, but we also hope that the fees won't be too high. If the rates are reasonable, we believe more visitors will come. We need to conduct regular evaluations to ensure this policy remains relevant." Local business owners emphasized the importance of periodically evaluating the levy rates to maintain Jepu-Jepu Beach's appeal as a tourist destination. This demonstrates the need for flexible and responsive policies to changing market conditions.

The following is a summary of the interview results based on the perspective of each informant: The Jepu-Jepu beach visitor representative stated: "I was generally satisfied with my experience. "At Jepu-Jepu Beach. However, I feel the fees are quite high, especially compared to the facilities available. If the fees were more affordable, I'm sure more people would come." Visitors acknowledged satisfaction with the experience, but also indicated that the fee could be Influence the decision to return. This indicates the need for tariff adjustments to better align with visitor expectations. Jepu-Jepu Beach Manager stated: "We strive to provide the best service to our visitors. However, we also need to consider revenue from fees for facility development. We welcome feedback from visitors and strive to improve the quality of our services." The beach management demonstrated a commitment to improving service quality and emphasized the importance of revenue from development fees. This shows the necessary balance between visitor satisfaction and financial needs.

The Treasurer of Jepu-Jepu Beach Management stated: "We've noticed that despite complaints about the fees, many visitors continue to come. We strive to use the fees wisely to improve facilities and services, which in turn will hopefully increase visitor satisfaction." Despite complaints about the rates, visitors continue to come, suggesting that other factors influence satisfaction, such as the quality of facilities and services. Wise use of the levy funds can contribute to increased satisfaction. Local Community

Local Community Representatives stated: "We see that this fee policy is helping improve beach facilities. However, we hope visitors also feel the benefits. If the facilities are better, visitors will definitely be more satisfied." Local communities recognize the positive impact of the fee policy on improving facilities, which can contribute to visitor satisfaction. This demonstrates that community involvement in management can enhance the visitor experience.

Local Business Representatives stated: "We support this levy policy, but we are also concerned that if the rates are too high, visitors will seek alternatives. We believe that visitor satisfaction is crucial to the sustainability of our business." Visitor 1 stated: "I really enjoyed my time at Jepu-Jepu Beach. The atmosphere is peaceful and the views are beautiful. However, I felt the fee was quite high, especially considering the facilities provided. If the fee were more affordable, I would definitely come more often." This visitor expressed satisfaction with the overall experience, but expressed concern about the fees, which he considered disproportionate to the facilities provided.

Visitor 2 stated: "I came to this beach with my family and we

really enjoyed it. The facilities are quite good, but I wish there were more activities or attractions on offer. Regarding the entrance fee, I think it's reasonable compared to other tourist attractions." These visitors provided positive feedback about the facilities and desired more activities. They felt the fee was commensurate with the experience. To understand stakeholder interests regarding the levy policy at Jepu-Jepu Beach, interviews were conducted with various parties with roles and interests in beach management. These interviews provided insight into each stakeholder's expectations, needs, and perspectives. The following is a summary of the interview results based on each stakeholder's perspective: The Head of Selangkau Village stated:

"Our interest is to increase local revenue through effective management of levies. We also want to ensure that Jepu-Jepu Beach becomes an attractive and sustainable tourist destination. Therefore, we are working to improve the facilities and services at this beach..." (Interview with Arifuddin on May 16, 2024) The Tourism Office is interested in increasing regional income and ensuring the sustainability of tourism, which shows that it focuses on developing infrastructure and service quality. Jepu-Jepu Beach Manager stated: "We want to ensure that visitors feel satisfied and comfortable during their visit. Our priority is to maintain the cleanliness and safety of the beach, as well as to improve the existing facilities. We also hope that the established fee will support proper beach management..." (Interview with Yumardian Saleh on May 19, 2024) Beach managers are interested in creating a positive experience for visitors, which is directly related to the success of managing fees and the attractiveness of the beach.

The coastal treasurer emphasized the importance of transparency in fund management, which is a key factor in building trust with other stakeholders. Local Community Representatives stated: "We hope this levy policy will benefit the surrounding community. Our goal is for the levy funds to be used to improve infrastructure and public facilities for the public to enjoy. We also want to be involved in decision-making regarding the use of these funds." Local communities are interested in ensuring levy policies directly benefit them and want participation in decision-making. Local Business Representatives State: Our interest is to maintain the attractiveness of Jepu-Jepu Beach as a tourist destination. We hope the fees are not too high, so visitors will continue coming. We also want to see better promotions to attract more tourists." Local entrepreneurs emphasize the importance of reasonable fees and effective promotions to maintain the sustainability of businesses, which are highly dependent on visitor numbers.

To evaluate the social and economic impacts of the levy policy at Jepu-Jepu Beach, interviews were conducted with various stakeholders, including visitors, beach managers, local communities, and businesses. These interviews provide insight into how the levy policy impacts the social and economic aspects of the beach area. The following is a summary of the interview results based on the perspectives of each informant: The Visitor Representative stated: "My visit to Jepu-Jepu Beach not only provides a recreational experience, but also supports the local economy. I often buy food and souvenir from local vendors. However, I hope the high fees don't reduce the number of visitors, as that could negatively impact the local economy." Visitors recognize that visits contribute to the local economy, but are also concerned about the impact of high fees on visitor numbers and, in turn, local merchants' incomes.

Jepu-Jepu Beach Manager stated:

The levy policy has helped us improve the facilities and services at the beach. This attracts more visitors and creates jobs for the local community. However, we need to ensure that all parties feel these benefits..." (Interview with Yumardian Saleh on May 19, 2024) Coastal managers see the positive impacts of the levy policy in terms of improved facilities and job creation, but also emphasize the importance of equitable distribution of benefits to the community. Local community representatives stated: "We feel the positive impact of this policy, especially in terms of improving infrastructure and public facilities. However, we also hope that some of the revenue from the fees will be used for social programs that can help the community, such as skills training." Local communities acknowledge the infrastructure improvements, but also want the levy funds to be used for programs that support skills development and community well-being. Local Business Representatives stated: "This levy policy has had a positive impact on our business. With the increase in visitors, we can increase sales. However, we are concerned that if the levy rate is too high, it could reduce the beach's appeal and negatively impact our revenue." Local entrepreneurs feel the benefits of increased visitor numbers, but also stress that high fees can threaten business continuity.

## Discussion

The policymaking process for Regional Regulation No. 19 of 2019 concerning Retribution Management at Jepu-Jepu Beach demonstrated an inclusive and participatory approach. Interviews revealed that the Selangkau Village Head emphasized the importance of identifying the need to increase local revenue through retribution management. This demonstrates that this policy is not based solely on a unilateral decision but also involves an in-depth analysis of Jepu-Jepu Beach's economic potential as a tourist destination.

The involvement of beach managers in the policymaking process is also a positive indicator. They feel included in discussions regarding tariffs and levy management, reflecting efforts to create policies based on realities on the ground. This is important because beach managers better understand visitor conditions and needs. The outreach and training provided to coastal treasurers demonstrates the local government's commitment to ensuring policy implementation is carried out effectively. This is important to ensure that all parties involved understand procedures and responsibilities.

However, challenges remain in broader outreach despite local community participation in providing input. The public hopes that information regarding the levy policy can be conveyed more clearly so they can understand its benefits and objectives. This demonstrates that effective communication is key to public policy implementation. The interests of local businesses are also a crucial factor in the policymaking process. Emphasizes the need for a balance between regional revenue and visitor satisfaction. This suggests that levy policies must be designed considering their impact on various stakeholders.

The policymaking process for Regional Regulation No. 19 of 2019 concerning the Management of Retributions at Jepu-Jepu Beach demonstrated an inclusive and participatory approach. Based on the implemented rates, this policy will increase regional revenue while ensuring visitor comfort. However, broader dissemination and regular evaluation are needed to ensure this policy optimally

achieves its objectives. This policy is expected to balance economic interests and tourist comfort by involving all stakeholders.

Factors influencing the levy policy at Jepu-Jepu Beach include economic aspects, community participation, human resource readiness, transparency, and competition with other tourist destinations. The Head of the Tourism Office highlighted Jepu-Jepu Beach's economic potential as the primary factor driving this policy. With proper levy management, the beach is expected to contribute significantly to the region's income.

Community involvement in providing input is also a crucial factor. The voices of residents and visitors are highly influential in decision-making, suggesting that policies responsive to community needs are more readily accepted. For example, the policy to eliminate fees for toilets and gazebos in 2023 may result from public input seeking more affordable public facilities.

Human resource readiness, such as training for managers and treasurers, is also crucial in implementing the policy. It is difficult to implement policies effectively without adequate training, especially with significant tariff changes, such as those for glamping and hall facilities. This suggests that capacity building must be integral to the policy implementation process.

Transparency in retribution funds is a key expectation for local communities. Public trust in policies is crucial for successful implementation. Communities that perceive benefits, such as free facilities like toilets and gazebos, tend to be more supportive of existing policies. Competition with other tourist destinations must also be considered. Local entrepreneurs warn that excessively high fees, such as the annual increase in glamping rates from IDR 200,000 to IDR 500,000, could diminish the appeal of Jepu-Jepu Beach. Therefore, maintaining a balance between regional revenue and tourist attractions is crucial to ensure the beach remains competitive compared to other destinations.

An evaluation of Regional Regulation No. 19 of 2019 concerning the Management of Retributions at Jepu-Jepu Beach shows that this policy has positively impacted regional revenue. Increased parking fees, the introduction of glamping fees, and adjustments to hall fees have contributed to increased revenue. However, several challenges need to be addressed to ensure the sustainability and effectiveness of this policy.

The Head of the Tourism Office noted that some visitors still don't fully understand the purpose of this levy. This highlights the need for further communication and policy dissemination efforts. More intensive and transparent dissemination could help increase public understanding of the levy's benefits, such as improving facilities and developing tourist destinations. This could increase public support for this policy.

Beach managers acknowledged improvements in financial management but highlighted challenges in attracting visitors, especially during the low season. Policy evaluations should include marketing and promotional aspects to increase visitor numbers. Creative marketing strategies, such as social media promotions, attractive tour packages, or special events, can help increase visits during both peak and low seasons.

The coastal treasurer emphasized the importance of technological support for recording fees. A better system, such as an application or software, is crucial. Financial management demonstrates that policy evaluation must include capacity and infrastructure

development. Retribution management can be carried out more accurately and transparently with a more efficient system, thereby increasing public and visitor trust.

**Social and Economic Impacts on Local Communities.** Local communities see positive changes in Jepu-Jepu Beach, such as improving public facilities and enhancing service quality. However, he hopes the levy funds will be used for community benefits, such as improving road infrastructure, sanitation, or community empowerment programs. Policy evaluations must consider the social and economic impacts on local communities, so these policies not only increase regional income but also improve the local community's well-being.

Local entrepreneurs emphasize the importance of regularly evaluating the levy rates. They believe reasonable and competitive rates will attract more visitors, supporting business sustainability. This suggests that policies must be flexible and responsive to changing market conditions. For example, glamping rates may increase. Significance of Rp. 200,000 (2023) to Rp. 500,000 (2024) needs to be evaluated to see whether it is still in line with visitors' purchasing power and the competitiveness of other tourist destinations.

**Balance Between Revenue and Tourist Attractions.** The levy policy must maintain a balance. There is a balance between increasing regional revenue and increasing tourist attractions. For example, eliminating fees for toilets and gazebos in 2023 has improved visitor comfort, but it is essential to maintain these facilities. Conversely, increases in fees for halls and glamping must be balanced with improvements in service quality so that visitors feel the fees they pay are commensurate with the facilities they receive.

Policy evaluations should be conducted periodically, involving all stakeholders, including government, management, local communities, and businesses. Active participation from all parties will help identify new challenges and opportunities and ensure that the policy remains relevant and effective in achieving its objectives.

## Conclusion

Based on the formulation of the problems that have been identified, the conclusions of this study are as follows: The levy management policy at Jepu-Jepu Beach involves a participatory approach, involving local communities and beach managers in tariff and management discussions. However, challenges in broader outreach remain to be overcome to ensure the public understands the policy's benefits.

Implementing Regional Regulation No. 19 of 2019 has increased local revenue, but public awareness and understanding of the challenges remain. Evaluations indicate the need for marketing strategies to attract more visitors, especially during the low season. The levy policy positively contributes to regional revenue and community well-being. The public expects levy funds to be used for social programs, while visitors feel high fees can reduce satisfaction. Adjusting fees to more affordable rates can improve the visitor experience. Stakeholders are vested in increasing regional revenue, visitor satisfaction, and transparency in fund management. The Tourism Office focuses on infrastructure development, while local communities expect direct benefits from policies.

Based on the research results and conclusions that have been presented, here are some suggestions that can be considered to

improve the management of fees at Jepu-Jepu Beach: Local governments must increase public awareness of the levy policy among the public and visitors. Clear and transparent information about the purpose, benefits, and use of levy funds should be provided through various communication channels, such as social media, on-site information boards, and community meetings.

Conduct regular evaluations of fees to ensure they are reasonable and do not burden visitors. Consider offering discounts to frequent visitors to increase loyalty and visitation. Use revenue wisely to improve facilities and services at Jepu-Jepu Beach. Improving the quality of facilities, such as play areas, dining options, and attractive activities, can increase visitor satisfaction and attract more tourists.

Providing more intensive training for beach managers and treasurers on financial management and information technology will help them implement the levy policy more effectively and efficiently. Encourage public participation in decision-making regarding the use of retribution funds. Involving the public in this process can increase trust and support for existing policies. Developing more effective marketing strategies to attract visitors, especially during the low season. Promotion through social media, collaboration with travel agents, and hosting special events can increase the appeal of Jepu-Jepu Beach as a tourist destination.

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