

# Institutional Strengthening in the Preparation of Village Regulations on Levy of Tourist Attractions in Botutonuo Beach Kabila Bone District Bone Bolango Regency

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**Abstract:-** This research aims to find out institutional strengthening in the preparation of village regulations on the levy of tourist attractions in Botutonuo Beach, Kabila Bone District, Bone Bolango Regency. There are also methods in this study using qualitative approaches with efforts to make initial observations, interviews and documentation to help obtain accurate information from research informants. The results showed that institutional strengthening in the preparation of village regulations on tourist attraction levy in Botutonuo Beach Kabila Bone District bone bolango regency is quite good, as we can see based on (1) HUMAN RESOURCES development, namely botutonuo village government, Kabila Bone District Bone Bolango often participates in training and human resource development organized by the provincial office and district office in the framework of preparation training. Village Regulations. (2) Strengthening the Organization, namely the Botutonuo village government, has so far played an active role in carrying out every task and responsibility, especially in providing socialization and training to the community around the tourist attraction in terms of improving economic welfare through the utilization of existing tourist attraction locations (3) Institutional Reform, namely cooperation between the village government and the Village Consultative Agency has been very good, The Village Consultative Agency and village government officials are well aware of the importance of ensuring village rule-making must meet the principle of common interests.

**Keywords:-** Institutional, Village Regulation, Levy, Tourism, Objects.

## I. INTRODUCTION

Indonesia can be said to be a tourist spot that attracts visited by national and foreign tourists. This can be realized by the existence of tourist attractions that grow and develop. Seeing this condition, the tourism sector becomes one of the attractions of investment and a source of income for the Indonesian state. Because the existence of tourist attractions will be a driver of the economic sector of the community as well. The number of travel of archipelago tourists correlates with national income and provides the creation of welfare for the community.

Based on the Master Plan of the Ministry of Tourism mentioned that in order to realize the vision of national tourism development achieved through the mission of national tourism development by developing tourism marketing that is synergistic, superior, and responsible for increasing the visits of archipelago tourists and foreign tourists. To increase foreign tourist visits need to be accompanied by facilities and modes of transportation that allow tourist travel to come and enjoy the intended attractions..

Gorontalo Province has 5 (five) regencies and 1 (one) Gorontalo city. In following the policy of the Ministry of Tourism and Creative Economy by maximizing the potential of tourist attractions in the six areas. Because the tourist attraction is one of the sources that will boost the original income of the region and the economy of the community.

Bone Bolango Regency is one of the areas that have interesting attractions that can be visited by tourists both natural tourism, water tourism, cultural tourism and others, but for the Bone Bolango area there are only two excellent attractions in addition to other attractions, namely natural tourism and marine tourism.

Botutonuo Village with the birth of Law No. 6 of 2014 on Villages gives autonomy to the village head in organizing village government. The village head is tasked with organizing the village government system and development and can conduct community development and empowerment of village communities. With the regulation, the village head of Botutonuo can optimize the development and empowerment of village communities, including making regulations through village regulations (Perdes) on the levy of Botutonuo tourist attractions. When viewed from the aspect of the original income of the area sourced from tourist attractions in Bone Bolango Regency, it is very potential and experiencing an upward volume trend. This means that seeing these conditions botutonuo village contributes in contributing the original income of the area sourced from tourism objects. The following amount of revenue from bone bolango regency is sourced from the contribution of pariwisata objects, as in the following table:

**Tabel 1.2 Regional Native Income from tourism sector Bone Bolango Regency 2015 - 2018**

Local Native Income (PAD)	2015	2016	2017	2018
	9.483.000	68.731.000	66.950.000	329.115.000

*Source: Renstra revision of Bone Bolango Regency Disparek, 2019*

Through institutional strengthening in the preparation of village regulations on the levy of Botutonuo beach attractions, it is expected that it will be one of the original sources of income of the village itself. In Regent Regulation No. 2 of 2017, that in article 17 related to rights and obligations in the management of tourism paragraph (2) mentioned that everyone / or community in and around tourism destinations has priority rights: a) become workers or workers; b) consignment; and management. This means that in this regulation, the village gains power in managing other businesses to get other sources from tourism destinations, one of which is the levy on tourism objects that can be managed by the community directly or by the village government by issuing village regulations.

The results of the researcher's observation that Botutonuo beach attractions still need to be considered, a) this tourist spot is still managed by the community and there are no cooperation activities with the village government; b) the public has not understood how the management of tourist attractions that can get the economy of the community; c) there is no village regulation on the levy of tourist attractions; e) the absence of a village institutional role in increasing the village's original income through retribution; f) the role of the village government has not been maximal in the management of tourist attractions; g) lack of socialization of good tourism education; h) there has been no maximum communication between the village government, the community and the central government.

It is a challenge for the government apparatus, especially the Botutonuo village government to always pay attention and develop botutonuo beach attractions

bonebolango subdistrict to always attract tourists to come visit.

## II. THEORETICAL STUDIES

### a). Institutional Strengthening

Institutional strengthening according to Milen is a special task, because the specific task relates to factors in a particular organization or system at a certain time (Millen, 2004). Institutional Strengthening is an organization's efforts to increase the capacity of both institutions, systems, and individuals in improving overall organizational performance (Mutiarin, 2014).

To improve the efficiency, effectiveness and responsiveness of government performance requires a series of strategies called Institutional Strengthening or called Capacity Building (Grindle, 1997). UNDP (United Nations Development Program) and CIDA (Canadian International Development Agency) (Millen, 2004) provide an understanding of capacity building as a process by which individuals, groups, organizations, institutions, and communities.

The success of institutional strengthening in an organization is inseparable from the influencing factors. Soeprapto comprehensively describes the factors that affect institutional strengthening (Riyadi, 2013) are as follows:

1. Mutual commitment. Institutional strengthening in an organization will be successful to be implemented if all actors involved have a joint commitment. This factor becomes the basic capital for all the planned activities that will be carried out by the organization. This commitment is expected to come from all actors, namely leaders, staff, and external parties who have a connection with the activities to be carried out.
2. Leadership. Institutional strengthening in an organization will not succeed without leadership factors. Conducive leadership can provide a broad opportunity for an organization to implement institutional strengthening to achieve its goals.
3. Regulatory reform. The culture of local government implementation in Indonesia always takes refuge in existing regulations as well as other legalization factors. Therefore, the factor of implementing conducive regulations is one of the factors that affect the institutional strengthening of an organization.
4. Institutional Reform. Institutional reform in institutional strengthening essentially points to the climate and culture within an organization to achieve its goals. Institutional reform designates two important aspects, namely structural and cultural. Capacity building must begin with a personal recognition from an organization of the strengths and weaknesses possessed by the organization.

From several definitions of institutional strengthening, basically contain similarities in three aspects, namely, capacity building is a process, the process is carried out at three levels (individuals, groups, and institutions or

organizations), the process is intended to ensure the smooth running of the organization through the achievement of the goals and objectives of the organization concerned.

#### b). Village Regulations

In Law No. 06 of 2014 on villages mentions that: Village Regulation is a law set by the Village Head after being discussed and agreed with the Village Consultative Agency. Village Regulation is a statutory regulation set by the Village Head together with the Village Consultative Agency. This rule applies in certain village areas. The Village Regulation is a further elaboration of the higher laws and regulations with regard to the socio-cultural conditions of the local village community. Village regulations are prohibited contrary to the public interest and/or higher laws and regulations. The community has the right to provide input orally or in writing in the framework of preparation or discussion of the Village Regulation Draft. According to Law No. 10 of 2004 on the Establishment of Legislation - invitations classify village regulations as one form of Regional Regulation as a product of local law.

Regional Regulations as referred to in paragraph (1) letter e include :

- a). Provincial Regional Regulations are made by the Provincial People's Representative Council together with the Governor
- b). District / City Regional Regulations are made by the District / City Regional Representative Council with the Regent / Mayor
- c). Village Regulations / Regulations of the same level, made by the Village Representative Board or other names with the Village Head or other names.

Article 7 paragraph (1) and paragraph (2) of Law No. 10 of 2004 must be read in full by increasing the understanding of the sound of pasa 7 paragraph (4) namely: "The type of Laws and Regulations other than as referred to in paragraph (1), recognized its existence and have binding legal force as long as ordered by higher Laws and Regulations "Village Regulations that must be established under PP No. 72 of 2005 are as follows:

1. Village Regulation on the organization and working arrangement of village government (article 12 paragraph 5)
2. Village Regulation on village revenue and spending budget (article 73 paragraph (3))
3. Village Regulation on Village Medium Term Development Plan (RPJMD) (article 64 paragraph 2)
4. Village Regulation on village financial management (article 76)
5. Village Regulation on the establishment of Village Owned Enterprises (article 78 paragraph 2), if the village government forms BUMD
6. Village Regulation on the Establishment of Cooperation Agency (article 82 paragraph 2)
7. Village Regulation on Community Institutions (article 89 paragraph 2)

#### C). Concept of Retribution

Law No. 34 of 2004 gives authority to the region widely, concretely and responsibly to manage its own financial resources. In digging into its finances, it is inseparable from the laws and regulations that apply as the basis of government policy in managing the original source of income of the region. Regional levy as one of the original sources of income of the region as described in Law No. 32 of 2004 should be considered by the region in addition to other sources.

According to Munawir (1990:4) the definition of retribution in general is the payments to the State made to those who use the services of the State. Retribution is a warning to the Government that can be imposed and counter services can be directly demonstrated. Coercion here can be economical because anyone who feels the back service from the government is subject to the law. According to Suparmako (2002: 194) Furthermore, retribution is a payment from the people to the Government where we can see a relationship between the return of services that are directly received with the return of these services.

The definition of regional levy is then explained again in Law No. 34 of 2000 on local taxes and local levies, namely: Regional Levy hereinafter referred to as a levy is a regional levy in return for certain services or special permits granted by the Regional Government for the benefit of private persons or entities.

Based on Government Regulation of the Republic of Indonesia Number 66 of 2001 on Regional Levy which is referred to as:

- 1) The local levy which is then called the levy is a levy as payment for certain services and permits specifically provided and or given by the Local Government for the benefit of persons or individuals or entities.
- 2) The levy group is a grouping of levies that includes the general service levy, business services levy, and certain licensing.
  - a. Public service levy, namely retribution for services provided by the Local Government for the purposes of public interests and benefits and can be enjoyed by private persons or entities.
  - b. Business services levy, namely retribution for services provided by local governments by adhering to commercial principles because it can basically be provided by the private sector.
  - c. Certain licensing levies, namely retribution for certain activities of local governments in the framework of granting permission to private persons or entities intended for the construction, arrangement, control, and supervision of space utilization activities
  - d. Use of natural resources, goods, facilities, infrastructure, or certain facilities to protect the public interest and maintain environmental sustainability.

According to Kaho (2003: 154) from the opinions mentioned above, the characteristics of the Regional Levy can be expressed as follows:

- a. Levy levied by region
- b. In the levy levied there are achievements given by the area that can be shown
- c. Retribution is imposed on people who utilize and use services provided by the region.

There are five benchmarks for assessing regional levies, namely:

#### 1). Result

As with taxes, the Regional Levy has two functions, namely the water budget function and the regular end function. Retribution that serves budget water is a levy that produces a lot of receipt of retribution while the levy that functions regular end is a levy that does not pay attention to whether the results are adequate or not, which is a concern is the function in regulating things.

#### 2). Justice

According to Musgrave (2004), the importance of justice lies in the fact that everyone should have a decent share in the activities of the government they themselves charge. The source of receipt should be clear the basis of its application as well as the obligation to pay it and not arbitrarily. Judging from the individual payment of the levy should be on fairness meets the criteria of horizontal and vertical justice. Horizontal justice means that the burden of retribution borne is the same in different groups but the same economic position. Vertical justice means that groups that are more economically able should be able to make a greater contribution than those who cannot afford it.

#### 3). *Economic Efficiency*

Taxes and ordinary levies are obstacles to economic development and growth. Because taxes and levies absorb people's incomes, as a result the economic turnover that originally spun quickly became slower. Through the balance and relationship between income formed from public consumption expenditures, public savings expenditures and tax expenditures and levies.

#### 4). *Ability to Implement*

The collection of regional levies is seen from the point of political ability of the region to levy regional levies, namely levies from regional levies supported by all levels of society. Furthermore, political capabilities will be implemented in the administrative capabilities of regional levy collection. There must be a relationship between the potential and the realization of regional levy receipts. The higher the realization of regional levy receipts compared to the potential for acceptance shows that the region has the ability to carry out a vote..

#### 5). *Sustainability As A Local Source*

What is meant by the suitability of the levy as an acceptance of the area can be seen from two things, first compared to similar areas and the second compared to higher regions. Conformity with similar areas, meaning that if a levy in the region has economic value in the form of the area is able to carry out voting, then at the same time the levy has economic value in the form of in accordance with

regional levies. But if a vote does not have the ability to carry out, then at the same time the area is not in accordance with the four regional levies. While conformity with higher regions means, if a levy has been withdrawn by the central government, it should no longer be withdrawn by the local government. Therefore it can be ascertained that a levy must be in accordance with the high area.

### III. METHOD

This research was conducted in Botutonuo Village of Kabila Bone District bonebolango district. As for the basis of the determination of the location because considering the location is easily accessible. This research is aimed at in-depth review of institutional strengthening in the preparation of village regulations on tourist attraction levy in Botutonuo Beach Kabila Bone District Bone Bolango Regency

As for the in-depth search of institutional strengthening is quite complicated and complex, making it difficult to be in the net and analyzed quantitatively, therefore the author will do it descriptively qualitatively. Because qualitative research is research used to examine the natural condition of objects, (as opposed to experiments) where the researcher is as a key instrument, data collection techniques are used triangulation (combined), data analysis is inductive, and qualitative research results suppress meaning more than generalization (Sugiyono, 2013: 1)

The method used by researchers is to use a qualitative approach intended to understand the phenomenon of institutional strengthening in the preparation of village regulations on the levy of tourist attractions in Botutonuo Beach, Kabila Bone District of Bone Bolango District holistically, by describing in the form of words and language scientifically by utilizing various scientific methods. This type of research is qualitative descriptive research that observes and captures factually and actually about institutional strengthening in the preparation of village regulations on tourist attraction levy in Botutonuo Beach Kabila Bone District Bone Bolango District.

This type of research is described to provide data as accurate as possible about institutional strengthening in the preparation of village regulations on the levy of tourist attractions in Botutonuo Beach, Kabila Bone District, Bone Bolango Regency.

Thus this research procedure centers on problems or phenomena that existed at the time the research was conducted or problems of an actual nature, then describe the facts about the problem being investigated as it is accompanied by a rational and accurate interpretation. Further to that, the researchers gave a clear picture of institutional strengthening in the preparation of village regulations on the levy of tourist attractions in Botutonuo Beach, Kabila Bone District, Bone Bolango Regency.

This research data is sourced from various data at the research site. The data in question relates to institutional strengthening in the preparation of village regulations on

tourist attraction levy in Botutonuo Beach Kabila Bone District bone bolango regency, namely research data sources as Sugiyono (2017: 87) explained the data is a number, fact and even raw symbol. In the procedure of data collection used 2 types of data, namely primary data, is data obtained from the first source that is quantitative, and qualitative secondary data material data, because researchers do not directly conduct their own research but researchers utilize data or documents produced by other parties, such as library studies on research results that have been published through some literature such as books, journals, magazines, and the internet, which are supportive and relevant to the theme of research.

#### IV. RESULTS OF RESEARCH AND DISCUSSION

The data described in this study focuses on how institutional strengthening in the preparation of village regulations on tourist attraction levy in Botutonuo Beach Kabila Bone District Bone Bolango District. Institutional strengthening is an organization's efforts to increase the capacity of both institutions, systems, and individuals in improving overall organizational performance (Mutiarin, 2014). According to (Grindle, 1997) focusing on institutional strengthening on dimensions:

1. Human resource development, with a focus: professional personnel and technical skills and types of activities such as: training, direct practice, and recruitment.
2. Strengthening organizations with a management focus to improve the success of roles and functions, as well as types of activities such as: leadership, intensive systems, personnel equipment, organizational culture, and communication.
3. Institutional Reform with institutional and system focus and macro structure with type of activities: rules of economic and political play

There are many research results related to institutional strengthening in the preparation of village regulations on the levy of tourist attractions in Botutonuo Beach Kabila Bone District bone bolango can be described as follows:

##### a. *Human resource development*

Based on the results of research on the ground that the Botutonuo Village Government of Kabila Bone District of Bone Bolango Regency often participates in training and human resources development organized by the Provincial Office and District Office in the framework of training in the Preparation of Village Regulations.

##### b. *Strengthening the organization*

Based on the results of research on the ground that the Village Chief of Botutonuo has so far played an active role in carrying out every task and responsibility assigned to him as the leader of Botutonuo village, especially related to the preparation of village regulations on Botutonuo beach attractions, he always coordinates the preparation of the Village Regulation with other government officials, village consultative agencies and local communities, There are also other things that become his active role, which is always to provide socialization and training to the community around

the tourist attraction in terms of improving economic welfare through the utilization of existing tourist attraction locations.

##### c. *Institutional Reform*

The cooperation between the village government and the Village Consultative Agency has been very good, the Village Consultative Agency and village government officials are well aware of the importance of ensuring village regulations must meet the principle of common interests. So that in carrying out these rules there is no group that benefits..

#### V. CONCLUSION

Based on the results of research and discussion on institutional strengthening in the preparation of village regulations on the levy of tourist attractions in Botutonuo Beach, Kabila Bone District of Bone Bolango Regency can be concluded as follows.

##### 1). HR Development

Botutonuo village government of Kabila Bone District bone bolango often participates in training and human resources development organized by the provincial office and district office in the framework of training preparation of village regulations..

##### 2). Strengthening the Organization

The Head of Botutonuo Village has so far played an active role in carrying out every task and responsibility assigned to him as the leader of Botutonuo village, especially related to the preparation of the Village Regulation on Botutonuo beach attractions, he always coordinates the preparation of the Village Regulation with other government officials, the Village Consultative Agency and the local community, there are also other things that become his active role, namely always providing socialization and socialization. training to the community around tourist attractions in terms of improving economic welfare through the utilization of existing tourist attraction locations.

##### 3). Institutional Reform.

The cooperation between the village government and the Village Consultative Agency has been very good, the Village Consultative Agency and village government officials are well aware of the importance of ensuring village regulations must meet the principle of common interests. So that in carrying out the rules there is no group that benefits.

#### VI. ADVICE

Based on existing conclusions, researchers provided some important advice related to institutional strengthening in the preparation of village regulations on the levy of tourist attractions in Botutonuo Beach, Kabila Bone District, Bone Bolango Regency. The advice of the researchers is:

1. Botutonuo village government officials in order to further develop and improve the role of Human

- Resources through training and assistance in the preparation of Perdes on Tourist Attraction Levy
2. Village Head and other government officials to always work together to build synergy in carrying out their government
  3. The role of BUMdes is more effective to improve the economy and the welfare of the community

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