

APPLICATION OF TOURISM RETRIBUTION POLICY AT GUNUNG ANYAR MANGROVE BOTANICAL GARDEN SURABAYA

Fadilla Zafira^{1a*}, Oktarizka Reviandani^{2b}

^{1,2}Public Administration Study Program, Faculty of Social, Cultural, and Political Science

^aE-mail: fadillazafiraa@gmail.com

^bE-mail: oktarizka.r.adneg@upnjatim.ac.id

(*) Corresponding Author

fadillazafiraa@gmail.com

ARTICLE HISTORY

Received : 20-01-2026

Revised : 07-02-2026

Accepted : 15-04-2026

KEYWORDS

Policy Implementation;

Tourism Retribution;

Local Revenue;

Edward III Model;

Mangrove Tourism;

ABSTRACT

This study aims to analyze the implementation of the tourism retribution policy at Kebun Raya Mangrove Gunung Anyar Surabaya and its contribution to local revenue. Using a descriptive qualitative approach based on Edward III (1980) policy implementation model, data were collected through observation, interviews, and documentation from purposively selected informants. The analysis follows the interactive model of data collection, condensation, display, and conclusion drawing. The findings reveal that the policy is a resounding fiscal success, generating a total revenue of IDR 1.55 billion within its first two years through high procedural transparency and the disciplined execution of SOP No. SOP/KRMS/01/2025. However, this administrative triumph is challenged by a decline in visitors and a severe 50-70% revenue loss for local SMEs due to top-down communication and technical infrastructure vulnerabilities. This study concludes that long-term sustainability depends on a shift toward a service-oriented and inclusive management style that prioritizes stakeholder welfare and routine maintenance. Theoretically, this research enriches the discourse on micro-level fiscal decentralization in conservation-based tourism, while practically providing a strategic framework for local governments to balance regional revenue targets with the sustainability of the community economic ecosystem.

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INTRODUCTION

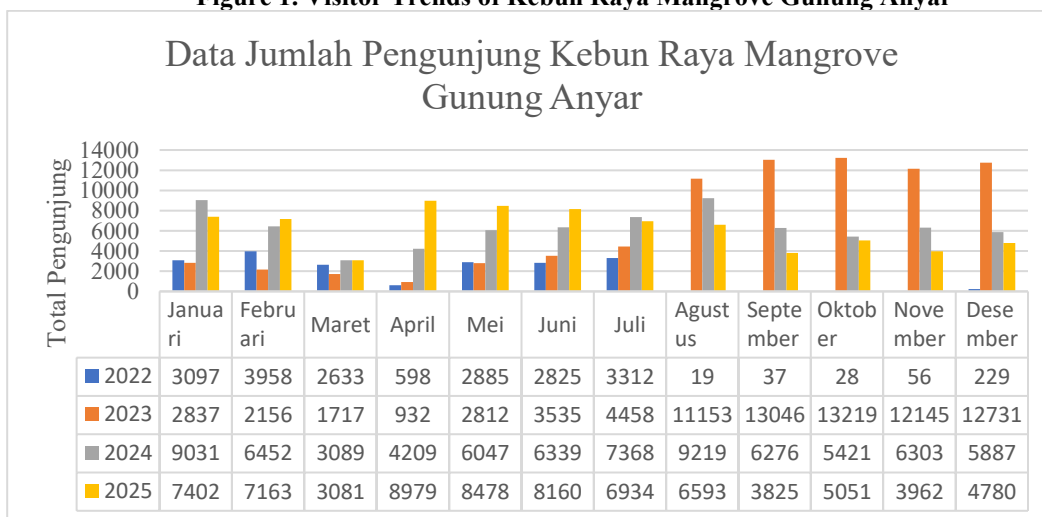
The implementation of regional governance in the era of decentralization positions public policy as a strategic instrument to achieve national development goals while strengthening regional fiscal capacity (Syahrudin, 2024). Public policy itself can be understood as a series of strategic steps taken by the government to respond to specific conditions and achieve common goals (Abdal, 2015). Regional autonomy, as regulated in Law Number 23 of 2014, provides broad authority for local governments to manage their own financial affairs, including the optimization of local resources. The ability of a region to generate revenue effectively serves as a key indicator of its fiscal independence and the quality of its administrative implementation (Santika et al., 2025). Within the structure of regional original revenue, retribution is characterized by direct compensation, where individuals receive specific services or benefits in return for their payment (Oktavilia et al., 2020). Beyond its role as a source of fiscal income,

retribution functions as a vital regulatory instrument to manage economic activities within the community (Nugroho et al., 2024).

As a major metropolitan city in Indonesia, Surabaya maintains high demands for sustainable regional income to support urban development. Data from the Central Statistics Agency indicates that retribution contributes significantly to the city’s local revenue, reaching more than IDR 300 billion in 2024 (Badan Pusat Statistik Kota Surabaya, 2025). To optimize this potential, the Surabaya city government established Regional Regulation Number 7 of 2023 to provide a legal framework for regional taxes and retribution. However, the effectiveness of such a policy is not only determined by its formal execution but also by the level of legitimacy and support it receives from the public (Anggara, 2018). This regulation is further operationalized through Mayor Regulation Number 43 of 2024 to ensure procedural clarity in the management of service-based levies. The success of such policies in the tourism sector is inextricably linked to the quality of facilities and the ability of the government to maintain public satisfaction (Fitri et al., 2022).

A primary object of this tourism retribution policy in Surabaya is the Gunung Anyar Mangrove Botanical Garden. Following its official designation as a botanical garden in 2023, the area transformed from a free conservation site into a paid tourism destination. This policy shift initially appeared as a fiscal success, generating a total accumulated revenue of IDR 1.55 billion within its first two years of implementation. However this administrative triumph is challenged by a significant declining trend in visitor numbers, which dropped from 80,741 in 2023 to 74,408 in 2025. Furthermore, the local economic ecosystem has been compromised, with small and medium enterprises (SMEs) reporting a severe revenue loss of 50% to 70%.

Figure 1. Visitor Trends of Kebun Raya Mangrove Gunung Anyar



Source: UPT Mangrove, 2026.

Previous studies have examined the factors determining the success of tourism retribution, such as Bakari et al. (2024), who identified human resource and SOP constraints in administrative structures. Additionally, Leluni et al. (2025) found that while communication and SOPs can be optimal, a lack of staff training and visitor education remains a barrier. In terms of digital transition, Aziza et al. (2025) highlighted how infrastructure vulnerabilities can hinder the implementation of non-cash payment systems in tourist areas. Moreover, Sinaga et al. (2025) emphasized that weak coordination among government institutions often leads to a leakage in potential regional income. However, a research gap exists as existing literature has yet to explore the specific friction within conservation-based destinations that transition to commercial models, particularly where fiscal success masks a decline in visitor interest and local economic vitality (Samudra, 2016).

Based on these issues, the research objectives of this study are to analyze the implementation of the tourism retribution policy at Gunung Anyar Mangrove Botanical Garden using Edward III's (1980) model. The study focuses on four critical variables, communication, resources, disposition, and bureaucratic structure to identify the factors causing the discrepancy between fiscal targets and socio-economic reality. A qualitative descriptive approach is applied to provide a comprehensive understanding of the policy dynamics in a natural setting (Sugiyono, 2013). Ultimately, this research seeks to provide a strategic framework for local governments to balance regional revenue targets with the sustainability of community-based tourism.

METHOD

A qualitative descriptive approach is applied to provide a comprehensive understanding of the policy in a natural setting (Sugiyono, 2013). In this context, policy implementation is viewed as a dynamic activity of managing various inputs to produce meaningful outputs or result for the community (Subianto, 2020). This study utilizes a descriptive qualitative approach to investigate the implementation of the tourism retribution policy at the Gunung Anyar Mangrove Botanical Garden. The research focus is structured around the policy implementation model developed by George C. Edward III, which examines communication, resources, disposition, and bureaucratic structure. To obtain accurate and deep insights, the selection of informants was conducted through a purposive sampling technique based on strategic criteria and relevance to the research topic (Sugiyono, 2013). The study involves four specific categories of key actors: the Head of the Mangrove UPT as the primary technical implementer, service staff at the payment counters, local Small and Medium Enterprise (SME) owners, and visitors as the target group.

Data collection was conducted in a natural setting using three integrated techniques: in-depth interviews, direct field observations, and documentation (Sugiyono, 2013). Interviews were performed using a semi-structured format to allow for flexible yet focused discussions with the selected informants regarding policy dynamics. Observations focused on the operational flow of retribution collection and visitor services, while documentation provided legal and statistical evidence from various official sources. The research ensures the validity of the information through triangulation of sources, techniques, and time to minimize situational bias and ensure scientific accountability.

The research carries out data analysis through the interactive model Miles et al. (2014), which involves an ongoing process of data gathering and processing. First, the collected information underwent a data condensation phase to filter, simplify, and categorize findings according to the four implementation indicators. Second, the condensed information was organized into a narrative data display to illustrate the logical relationship between the variables and the field reality. Finally, conclusion drawing and verification were performed by cross-referencing field findings with the established implementation theory to ensure objective and meaningful results.

RESULT AND DISCUSSION

The implementation of the tourism retribution policy at Kebun Raya Mangrove Gunung Anyar Surabaya reflects a complex interaction between regulatory frameworks, institutional readiness, and community response. By applying the implementation model developed by Edward III (1980), this section provides an in-depth analysis of four critical variables: communication, resources, disposition, and bureaucratic structure. This analysis highlights how the policy has successfully met fiscal objectives while navigating the socio-economic dynamics of a transitioning conservation area.

Communication

Communication is a fundamental element in policy implementation, as it determine whether a policy can be properly understood and accepted by its target group. According to Edward III (1980), communication includes three dimensions: transmission, clarity, and consistency. In the case of the tourism retribution policy at KRM, communication is conducted through several mechanisms, including information board, ticketing systems, and direct interaction between officers and visitors. In terms of clarity, the implementation has achieved a high level of procedural; transparency. The tariff structure is explicitly displayed at the entrance via large and prominent information boards, ensuring that all visitors are well-informed of the IDR 10,000 to IDR 15,000 fees before purchasing tickets. This physical clarity effectively minimizes public resistance and provides legal certainty regarding

the cost of services, as visitors can verify the official rates without needing to consult field officers. Consequently, the policy has been successful in fulfilling the clarity requirement regarding financial obligations at the point of entry.

Furthermore, this procedural success is bolstered by a robust digital communication strategy. Following the management transition to the regional research and innovation agency (BRIDA), the UPT gained the autonomy to manage dedicated social media platforms, such as the @kebnunrayamangrove accounts on TikTok and Instagram. This proactive digital shift has proven highly effective in reaching younger demographics and out-of-town tourists, with many visitors reporting that they first learned about the tariff points through these platforms. The management has successfully utilized a multi-channel approach, combining this modern digital outreach with traditional methods like WhatsApp status updates and physical flyers at the ticket booth to ensure that information reaches diverse visitor segments accurately. From the consistency aspects, the policy implementation is relatively stable, as there are no frequent changes in tariffs. However, a critical evaluation based on Edward III's theory reveals a significant gap in the transmission dimension regarding internal stakeholders. While external communication is technologically advanced, communication with local economic actors remains top-down and procedural. The lack of collaborative dialogue with SMEs regarding tariff impacts suggest that the transmission of policy objectives is still one-way, failing to build a shared understanding necessary for long-term economic sustainability.

Resources

Resources are essential in determining the success of policy implementation, as they represent the capacity of the implementing organization to execute the policy effectively. According to Edward III (1980), resources include human resources, information, authority, and facilities. Without adequate resource support, even a well-planned policy will fail in its operational execution. In the case of the tourism retribution policy at Gunung Anyar Mangrove Botanical Garden, the resource framework encompasses institutional capacity, financial achievements, and technological infrastructure. Financially, the policy represents a resounding fiscal success for the Surabaya City Government. Revenue realization soared from IDR 662.34 million in 2024 to IDR 893.05 million in 2025, reaching a total accumulation of IDR 1.55 billion within just two years. This achievement was made by the successful institutionalization of e-ticketing and QRIS payment systems. Regarding human resources, the UPT is supported by 5 ASN staff and 56 contract personnel, mostly recruited from the surrounding neighborhood.

The policy is also supported by clear legal frameworks, providing strong legitimacy. Furthermore, tourism retribution is specifically defined as a levy imposed on both visitors and business actors who carry out activities within the tourism area (Putra et al., 2020). Despite these fiscal achievements, a resource-based tension exists between revenue collection and facility maintenance. As emphasized by Edward III, facilities are a crucial physical resource. However, at Gunung Anyar Mangrove Botanical Garden, the aging wooden bridges and high mosquito populations indicate that fiscal surplus has not been optimally reinvested into the visitor experience. Moreover, the heavy reliance on digital systems creates a vulnerability in information resources, where power outages force a return to manual recording, potentially risking data integrity and financial accountability.

Disposition

Disposition refers to the attitudes, commitment, and responsiveness of policy implementers in carrying out their duties. According to Edward III (1980), the success of policy implementation is strongly influenced by whether implementers support or resist the policy. Even when communication and resources are adequate, a weak or purely procedural disposition can hinder the achievement of public value. In the implementation at Gunung Anyar Mangrove Botanical Garden, the general attitude of implementers is supportive, anchored by the exceptional commitment of the UPT management to achieving municipal fiscal targets. This commitment reflects the fact that public policy is essentially a reflection of specific values and strategies in organizing public affairs (Meutia, 2017). A significant finding in this study is the trade-off perception among visitors. While the management's proactive attitude in maintaining site aesthetics (e.g., photo spots) has mitigated resistance, public acceptance remains contingent upon the perceived immediate return in comfort.

However, Edward III's model warns that a purely procedural disposition can hinder public value. This is evident in the declining visitor numbers from 80,741 in 2023 to 74,408 in 2025 which suggests that the implementer's focus on fiscal targets may be overshadowing service-oriented responsiveness. The severe economic impact on local SMEs, who faced a 50% to 70% revenue loss, further highlights a responsiveness gap. The permissive attitude toward visitors bringing outside food, while perhaps avoiding conflicts with visitors, directly undermines the vendors market, showing an inconsistent commitment to the welfare of all stakeholders.

Bureaucratic Structure

The bureaucratic structure refers to Standard Operating Procedures (SOP) and fragmentation. In the case of Gunung Anyar Mangrove Botanical Garden, the bureaucracy effectively functions as a fortress of administrative integrity. The collection of retribution is governed by the strict SOP Number SOP/KRMS/01/2025, ensuring that every rupiah collected is accounted for. Staff members demonstrate high compliance with these formal procedures, ensuring daily reporting and direct deposits into the regional treasury.

However, while the structure excels in financial accountability, it suffers from fragmentation in visitor services. Following Edward III's theory, fragmentation without strong coordination creates procedural confusion, as seen when visitors are sent back and forth between ticketing booths and ride docks. This lack of integrated coordination extends to environmental management; the intersection of tourism routes with local pond owners access remains an administrative hurdle that has not been resolved through inter-agency synchronization. Therefore, the bureaucratic structure must evolve from a focus on fiscal guarding toward integrated service excellence to ensure the destination's long-term viability.

CONCLUSION

The implementation of the tourism retribution policy at Gunung Anyar Mangrove Botanical Garden has successfully fulfilled its primary fiscal objective, significantly bolstering the local revenue through a modern, disciplined, and transparent administrative system. As evidenced by the financial data, this policy serves as a resounding model for fiscal independence, generating an impressive total revenue of IDR 1.55 billion within its first two years. This achievement is anchored by a significant evolution in digital communication and bureaucratic framework that functions as a fortress of integrity, strictly adhering to SOP No. SOP/KRMS/01/2025. However, this fiscal success is contrasted by emerging challenges in the local economic ecosystem and service quality. The notable decline in visitor numbers from 80,741 in 2023 to 75,798 in 2025 suggests that the transition to a paid model has created a perceived gap in the value of services provided. Furthermore, the socio-economic impact on local SMEs has been severe, with vendors reporting income losses of 50% to 70% due to a top-down communication style that limits inclusive dialogue.

To ensure long-term sustainability, the management must shift from a purely target-oriented disposition to a more service-oriented and inclusive management style. It is recommended that the management strategically reinvest a portion of the accumulated surplus into critical infrastructure resilience, such as the procurement of backup power generators for digital systems and routine maintenance of wooden bridges to match visitor expectations. Building upon its digital success, the management should evolve its communication into a regular collaborative dialogue with local SMEs to explore adaptive policies like temporary rent relief of joint promotional events. To counter the declining visitor trend, a re-evaluation of technical rules is necessary, including adjusting height limits for children's tickets and fostering a service-oriented culture among frontline staff. Finally, the bureaucratic structure should move toward integrated service excellence by synchronizing coordination between ticketing units and ride docks, while strengthening external partnerships to address environmental challenges like plastic waste and sterilization of tourism routes. Through these integrated steps, Gunung Anyar Mangrove Botanical Garden can balance its administrative triumphs with high-quality public service and stakeholder welfare.

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