
RETRIBUTION INCREASING STRATEGY HOUSEHOLD WASTE

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ABSTRACT

The purpose of this study is to analyze the factors that affect the potential for retribution for household waste, strategies that can be carried out to increase PAD revenue through household waste retribution in the Manggala District and analyze the contribution of household waste retribution to PAD in the Manggala District. The research method used is descriptive qualitative with data collection techniques in the form of interviews, documentation and observation. The results of the study indicate that there are several factors that influence the acceptance of waste retribution in the District of Manggala, namely public awareness, quality level of service, ability to pay, levy rates, human resources officers, availability of facilities and infrastructure, regulations that are still weak. For this reason, a strategy is needed to improve it, namely by providing understanding to the community/socialization, revising regulations that are easy to implement, improving waste facilities and infrastructure, increasing human resources and service performance, counseling and law enforcement, incentives and disincentives for reducing waste and digitizing retribution collection. Rubbish The ratio of the contribution of waste retribution in the District of Manggala is still in the very low criteria.

Keywords: Strategy, Retribution for household waste, PAD.

INTRODUCTION

Makassar City is one of the big cities in Indonesia. One of the problems often faced by a big city is the existence of household waste as a result of the consumptive lifestyle of the community, increased businesses and/or economic supporting activities lead to an increase in the quantity of waste. What needs to be understood now is that besides having a negative impact, if managed properly, waste will have a positive impact on people's lives. The success of a government can be seen from how it manages its waste. The vision and mission of the Makassar Mayor and Deputy Mayor for the 2021-2026 period is to increase PAD. Sources that affect Local Own Revenue are local taxes, hotel taxes, restaurant and dining taxes, entertainment taxes, advertisement taxes, street lighting taxes, class C minerals taxes, taxes on the use of underground water and settlements. regional levies, separated wealth management, other legitimate local revenue.

One source of PAD that can be developed is public service fees in the form of solid waste fees. In order to maximize regional autonomy and increase development, it is necessary to maximize the acceptance of the solid waste retribution. In the Manggala District area there is the Tamangapa landfill. Manggala sub-district is currently also increasingly being looked at by developers, so the opportunity to receive waste retribution, especially household waste, is greater. In addition, the amount of waste fees regulated in Makassar City Regional Regulation No. 11 of 2011 and Makassar Mayor Regulation No. 56 of 2015 and Makassar Mayor Regulation No. 119 of 2016, if you pay attention, it can provide an opportunity to receive a large waste levy if it is implemented properly, plus the potential data is getting bigger day by day.

Household waste is waste that comes from daily household activities, excluding feces and specific waste. In the Manggala District area, in accordance with existing regulations, only household waste is collected by officers and subject to retribution fees.

According to Law number 28 of 2009 concerning regional taxes and regional levies, it is stated that regional levies, hereinafter referred to as levies, are regional levies as payment for services or granting certain permits specifically provided or granted by the local government for personal or group interests. The payment method for waste retribution in Makassar City is carried out by transferring authority, the collection process which was previously carried out by the Parks and Sanitation Service, was transferred directly to each sub-district in Makassar City. The sub-district collects data on potential retribution by involving sub-districts in Manggala Sub-District, then prints proof of payment to be given to the community concerned as proof of payment of waste retribution in the form of a Regional Retribution Decree (SKRD).

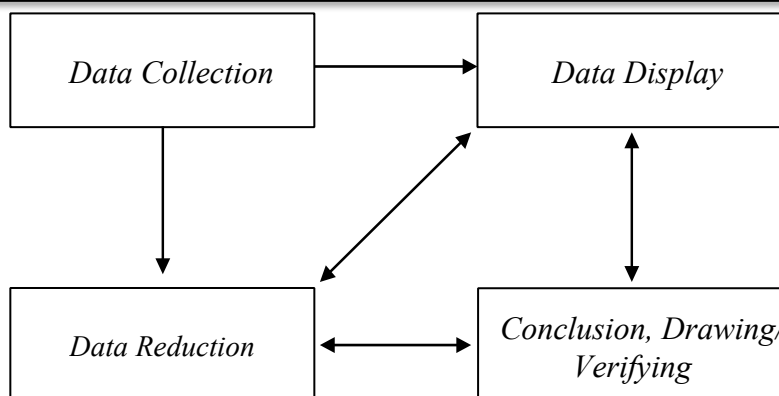
According to research conducted by Pertiwi Agustina RA (2020) The problem faced in collecting fees for cleaning waste services at this time is that there are still unscrupulous employees who collect fees not in accordance with applicable procedures, so that they have the potential to reduce Regional Own Revenue due to the levy money received. The funds are not deposited to the treasurer and are not included in the regional treasury. Meanwhile, according to research conducted by Eko Yulianto Widhi Hertomo, et al, the contribution of waste to PAD is still very low because it is caused by low retribution rates in the collection system, low quantity and quality of human resources (HR), low awareness and community participation in paying retribution and low service infrastructure. The priority of the strategy taken to increase waste retribution is based on the method *Analytical Hierarchy Process* (AHP) are improving facilities and infrastructure, revising regional regulations regarding the structure of user fees, increasing the quantity and quality of human resources, counseling and law enforcement and incentives to reduce waste.

The determination of garbage retribution rates in Makassar City and the procedures for collecting them have been regulated in Makassar City Regional Regulation Number 11 of 2011, Makassar Mayor Regulation Number 56 of 2015 and Makassar Mayor Regulation Number 119 of 2016. Even though in Manggala sub-district, household waste retribution receipts have reached target, but if you pay close attention to its progress, there is still a lot of potential data that has not been included. In everyday life, researchers found empirical evidence that so far in the Manggala sub-district, there are several things that need to be improved regarding the collection of household waste fees. Based on this, the problems in this study are 1) what factors influence the potential for solid waste retribution in Manggala District?; 2) what are the strategies that can be implemented to increase PAD revenue through household waste fees in the Manggala sub-district?; and 3) what is the contribution of household waste fees to PAD in the Manggala District area?

Referring to the formulation of the problem above, the objectives of this study are 1) to analyze the factors that influence the potential for solid waste retribution in Manggala District; 2) analyze strategies that can be implemented to increase PAD revenue through solid waste fees in the Manggala sub-district area; and 3) analyzing the contribution of solid waste to PAD in the Manggala District area.

RESEARCH METHODS

This type of research is descriptive qualitative research. The research was conducted in Manggala District, Makassar City. Data collection techniques are carried out by means of observation, interviews, and documentation. While data analysis is done by model *Miles & Huberman* as in the following chart.



In this study conducted interviews with informants with techniques *purposive sampling* by adjusting the data needs of the author. The informants in this study were village heads as collectors, treasurers receiving garbage fees, cleaning heads, community leaders and residents.

In order for qualitative research to be well-directed, it is necessary to have a research focus. The research focus is adjusted to the formulation of the problem raised. To explore the truth of the research, data triangulation was carried out.

RESULTS AND DISCUSSION

Results

The Manggala District area consists of 8 sub-districts with an area of 24.14 Km² and consists of 8 wards. Based on population data from 2016 to 2021, the population has increased. In 2021 the population will be ± 114,569 people with a recorded number of houses of 29,290 units. If you pay attention to the number of houses in Manggala District, the potential data is also large, while from the data obtained from Manggala District related to potential data, there are 24,972 data in 2021. The amount of potential data has also increased. The following table data shows the realization of household waste retribution receipts in Manggala District.

Table 1
Data on Potential Waste Charges for Manggala District

No.	Ward	Year					
		2016	2017	2018	2019	2020	2021
1.	Antang	-	-	450	2301	2301	2301
2.	united	-	-	850	4075	4005	4005
3.	Bitowa	-	-	299	2053	2053	2053
4.	Beer in Rome	-	-	350	1728	1728	1728
5.	Wholesale	-	-	754	5145	5149	5149
6.	Bangkala	-	-	955	1978	1978	1978
7.	Manggala	-	-	1600	4032	4302	4302
8.	Tamangapa	-	-	883	3456	3456	3456
Amount		-	-	6.141	24.768	24.972	24.972

Source: Manggala District. 2022

Table 2
Target and Realization of Garbage Retribution Acceptance
Manggala District, Makassar City

No.	Year	Target	Realization	%	Information
1.	2016	225.000.000	327.984.000	146	
2.	2017	511.000.000	680.538.000	133	
3.	2018	850.000.000	927.852.000	109	
4.	2019	1.300.000.000	1.300.120.000	100	
5.	2020	1.300.000.000	1.418.644.000	109	
6.	2021	1.700.000.000	1.797.364.000	106	

Source: Manggala District, Makassar City. 2022

From the results of data collection conducted at the Makassar City BPKAD, data were also obtained on Makassar City PAD and the amount of waste fees per sub-district in Makassar City with the following details:

Table 3 Makassar City Garbage Retribution

No.	Year	Total Garbage Retribution (Rp)	PAD (Rp)
1	2017	10.636.111.380	1.484.865.937.000
2	2018	11.588.313.283	1.503.411.219.000
3	2019	18.252.930.000	1.624.776.235.586
4	2020	50.840.876.000	1.144.166.180.881
5	2021	14.770.231.235	-

Source: BPKAD Makassar City. 2022

$$Pn = \frac{RXn}{RYn} \times 100\% \dots \dots \dots (1)$$

Information :

- P = garbage retribution contribution
- RX = realization of receipt of garbage retribution
- Ry = PAD realization
- n = a certain year

To see how much contribution is made by receiving solid waste retribution to PAD, it can be measured by the following criteria:

Percentage	Criteria
0% - 10%	: Very less
10% - 20%	: Less
20% - 30%	: Currently
30% - 40%	: Pretty good
40% - 50%	: Good
Above 50%	: Very good

Source: Halim in Eko Yulianto Widhi Hertomo, et al (2018)

Discussion

Based on the results of interviews, observations and documentation during the research, it was found that there were factors that influenced the acceptance of household waste fees, namely

1. Service Level Quality

If the frequency of services is irregular, the fleet used is inadequate, and it is difficult to reach locations that have narrow road access, then the community thinks that the quality of service is not optimal so that it will cause people to be reluctant to pay household waste retribution fees.

2. Citizen's awareness

Public awareness of the importance of paying fees for the development of Makassar City is still low, weak law enforcement makes people not feel afraid not to pay garbage fees, illegal dumping of waste on vacant land and certain points does not have a deterrent effect so that disturbing piles of garbage are still often found. the surrounding environment. especially in the Manggala sub-district area there is the Tamangapa Garbage TPA so that the community thinks that why they have to pay a garbage fee even though they feel the impact directly.

3. Retribution Rate

The determination of waste retribution rates has been regulated in Makassar Mayor Regulation No. 56 of 2015. However, the facts found in the field show that there are still many tariff discrepancies that are applied. This is caused by negotiations with residents when billing will be carried out so that those that are not in accordance with the applicable rates will not be issued a Regional Retribution Decree (SKRD).

4. Availability of facilities and infrastructure

Garbage facilities and infrastructure in the Manggala District area consisting of VIAR 3-wheeled vehicles, *dump truck*, tangkasaki cars and garbage containers from the results of interviews with cleaning supervisors and other stakeholders are still inadequate even though the community is quite satisfied with the service so far because there is also a complaint service. The existence of a location that is difficult to reach causes that area to not receive services so that the community is not subject to a solid waste fee.

5. Paying Ability

The low economic standard of the community in several sub-districts in Manggala District has resulted in the inability of the community to pay. Some of the residents throw garbage on vacant land or burn their garbage.

6. The quality and quantity of HR officers

When viewed from the quantity of officers, the human resources in Manggala District are still very few. There is no ASN tasked with collecting waste retribution. The ASN is only a collector held by the lurah. They are generally contract cleaners. Judging from the quality of human resources, of course, it is still very lacking. Leakage of household waste retribution revenue can still occur if some are not recorded as potential data and there is no evidence of SKRD to the community. If officers have awareness of the importance of retribution as a source of PAD, especially in Manggala District, of

course revenue can also be increased. They can record potential data according to facts in the field.

7. Law Enforcement of Regional Regulations and Regulations of the Mayor of Makassar

In Makassar City Regional Regulation No. 11 of 2011 concerning cleaning waste service fees, Makassar Mayor Regulation No. 56 of 2015 concerning Review of Garbage or Cleaning Service Retribution Tariffs, Makassar Mayor Regulation No. 119 of 2016 concerning Procedures for Collection of Retribution for Garbage or Cleaning Services, the amount of waste fees, sanctions and procedures for collection have been determined. But so far, these rules have not been implemented properly. There are still price negotiations with the community regarding the tariff to be paid, sanctions have never been imposed because the value is very high, namely 50 million at most, making it difficult to implement.

By using equation (1) above, the contribution of the solid waste levy to Makassar City's PAD can be calculated, and the following values are obtained:

Table 4
Garbage Garbage Levy Contribution Ratio in Makassar City to PAD of Makassar City

No.	Year	Total Garbage Retribution (Rp)	PAD (Rp)	Garbage Retribution Contribution (%)
1	2017	10.636.111.380	1.484.865.937.000	0,716
2	2018	11.588.313.283	1.503.411.219.000	0,771
3	2019	18.252.930.000	1.624.776.235.586	1,123
4	2020	50.840.876.000	1.144.166.180.881	4,443
5	2021	14.770.231.235	-	-

Meanwhile, the contribution ratio for waste retribution in the Manggala sub-district can also be calculated as shown in the table below.

Table 5
Contribution Ratio of Manggala District Garbage Levy Contribution to PAD Makassar City

No.	Year	Realization	PAD	Contribution Garbage Retribution district Mangala (%)
1.	2016	327.984.000	1.286.067.656.000	0,026
2.	2017	680.538.000	1.484.865.937.000	0,046
3.	2018	927.852.000	1.503.411.219.000	0,062
4.	2019	1.300.120.000	1.624.776.235.586	0,080

No.	Year	Realization	PAD	Contribution Garbage Retribution district Mangala (%)
5.	2020	1.418.644.00 0	1.144.166.180.88 1	0,124
6.	2021	1.759.158.00 0	-	-

Based on the results of the calculation of the contribution ratio for garbage retribution, it can be seen that the contribution of retribution is still in the very weak criteria because it is in the 0 – 10% interval as presented in the table above.

The low contribution achieved has signaled to the Government of Makassar City to find the right strategy in increasing the receipt of solid waste retribution to achieve PAD 2T which the government is currently planning. Based on the results of the research that has been done, several strategies that can be taken are as follows:

1. Improvement of facilities and infrastructure

In order to improve services to the community, adequate facilities and infrastructure are needed. If the conditions of the facilities and infrastructure are good, of course the waste service will increase so that the community feels satisfied and is willing to pay a garbage fee. On the other hand, if the frequency of garbage pick-up experiences problems due to damage to the fleet, then they feel disadvantaged so they are reluctant to pay regularly.

2. Revision of Regional Regulations and Mayor Regulations regarding Garbage Retribution

Based on the results of interviews and observations of the author, regulations related to waste fees need to be revised, namely Makassar City Regional Regulation Number 11 of 2011 is 11 years old and is no longer in accordance with the current conditions of society. With the later revision of these regulations, the Mayor of Makassar Regulation regarding the technical implementation of activities will also be revised. The regional regulations governing criminal and civil sanctions are being reviewed, it is necessary to have cooperation with the Civil Service Police Unit for enforcement of regional regulations, giving a deterrent effect with fines on the spot with an easy-to-obtain nominal such as Rp. 50,000 – Rp. 100,000,000. With values like this, people will be afraid of littering.

3. Improving HR and Service Performance

The good performance of the janitor will result in good service to the community. The high quality of service will provide satisfaction to the community so that they are willing to pay waste fees in accordance with predetermined rates. Therefore, leaders need to provide solutions to improve performance and service. The way that can be taken is to add human resources because the lack of waste officers can hamper the frequency of community waste pick-ups. For officers who perform well, rewards can be given while those who commit violations can be given *punishment* such as adding work areas or other additional tasks in the cleaning sector.

4. Counseling and Law Enforcement

From the results of interviews conducted with informants, there are still those who do not fully understand the regulations regarding the collection of household waste retribution. This shows that of course most of the general public also do not understand the applicable rules so it is necessary to carry out counseling or

socialization regarding the importance of collecting waste fees for the development of Makassar City. Providing household-scale waste processing training is also an alternative to reducing waste in the community. The Manggala District Government also needs to form a task force to monitor illegal waste. So far, the supervisor of illegal waste disposal is the cleaning supervisor himself. It is often found that there are residents who throw their garbage at a certain point in the morning. They take their trash with them when they go to work. So, sometimes there are Tamalanrea residents, for example, throwing garbage in the Manggala area.

5. Waste Reduction Incentives and Disincentives

Appreciation to the people who participate in waste reduction, innovators, waste bank administrators needs to be done. Giving awards or prizes can be a motivation for other communities to take part in environmental preservation. For people who do damage to the environment, it is necessary to give strict sanctions in order to provide a deterrent effect so that other people always maintain the preservation/cleanliness of their environment. Another form of de incentive that can be done is the imposition of fines against violators as stated in the Maakasar Mayor Regulation. Fines for late payment of fees are 2% of the fees owed.

CONCLUSION

Based on the results of the research and discussion, it can be concluded that:

1. The factors that influence the receipt of household waste fees in Manggala District are the quality level of service, public awareness, ability to pay, fee rates, human resources for officers, availability of facilities and infrastructure, regulations that are still weak.
2. The optimal strategy to increase the receipt of household waste fees is to provide understanding/socialization to the public, revise regulations that are easy to implement, improve waste facilities and infrastructure, improve human resource performance and services, counsel and law enforcement, incentives and disincentives for reducing waste.
3. The contribution of solid waste retribution to PAD can be seen from the contribution ratio of solid waste retribution, which has increased every year, however, when viewed from the potential receipt of retribution, it is still in the very low criteria. The ratio of the contribution of solid waste retribution to Makassar City's PAD sequentially from 2017 to 2020 is 0.716; 0.771; 1.123; 4,443. Meanwhile, the contribution ratio of the Manggala sub-district waste retribution to PAD from 2016 to 2020 is 0.026; 0.046; 0.062, 0.0870 and 0.124. Garbage retribution contribution is still in very low criteria.

SUGGESTION

From the results of the research that has been done, the researchers put forward the following suggestions:

1. In-depth analysis is needed regarding data acquisition through observation, interviews, and documentation from one informant to another. By digging up various information needed to find out the dominant factors that influence the receipt of household waste fees.
2. It is necessary to properly collect data on the potential for waste retribution by creating a mandatory retribution database. Compulsory levy data collection can be linked to

PBB data, from the results of this data coordination will be carried out with the local government which is still vacant land or which is a residential building.

3. In order to realize the vision and mission of Makassar City as a World City, it is appropriate that the use of technology/digitalization of payment of solid waste fees can be utilized.

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