Analysis of the target achievement level of public services levy related waste services. Study on the government of tolitoli, central sulawesi.

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A R T I C L E I N F O	ABSTRACT
Keywords: Target Achievement Level; Waste Service Retribution	This type of research is a quantitative descriptive study with the aim of analyzing and knowing the level of achievement of the target of public service retribution through the Tolitoli Regency Government Cleaning Service Fee in 2019-2021. With a quantitative approach and TPT formulation, the results obtained in the form of a trend of achievement fluctuations for three years. In 2019 the acceptance of the cleaning retribution did not reach the predetermined target with a TPT of 82.73%, while in 2020 the revenue even exceeded the initial target with an TPT of 105.29%. Furthermore, in 2021 it will decrease with the TPT achievement of 94%. This proves that the performance of retribution for cleaning services in Tolitoli Regency still needs to be maximized for the next few years.
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1. Introduction

Each autonomous region in Indonesia always strives to maximize regional revenue. This is done to finance development and public services which are the obligations of regional heads. In general, the source of local revenue consists of four types of revenue, such as local taxes, regional levies, separated wealth management and other legitimate income (Artha P, 2018 :10). Optimal regional revenue will support economic development, education and health as well as infrastructure in the region. One type of PAD for autonomous regions is regional retribution. The definition of regional retribution is a levy imposed on people who directly enjoy certain facilities provided by the regional government (Dwi Damas, 2017).

Types of levies According to Law Number 28 of 2009 concerning Regional Levies are: (1) Health Service Retribution; (2) Retribution for Garbage/Cleaning Services; (3) Retribution for Reimbursement for Printing Identity Cards and Civil Registry Deeds; (4) Burial and Burial Service Fees; (5) Retribution for parking services on the edge of public roads; (6) Market Service Charges; (7) Motor Vehicle Testing Retribution; (8) Charges for Inspection of Fire Extinguishers; (9) Retribution for Reimbursement of Map Printing Fees; (10) levies for the provision and/or suction of latrines; (11) Retribution for liquid waste processing; (12) Calibration/recalibration services; (13) Education Service Retribution and; (14) Telecommunication tower control levies.

In addition, according to Kamaroellah A. (2018: 189) the types of retribution consist of 3 groups of services, namely: (1) Public services, namely services provided or provided by local governments for the purpose of public interest and benefit and can be enjoyed by private persons or body; (2) Business services, namely services provided by regional governments through commercial principles for private companies; and (3) Certain licensing, namely certain activities from the regional government for granting permits to both individuals and entities for guidance, regulation, control and supervision. on

the activities of space utilization, use of natural resources, as well as certain facilities in the context of maintaining the public interest and environmental sustainability.

As an autonomous region, the Tolitoli Regency Government is one of the regencies in Central Sulawesi Province with a population of 235,800 people (2019). With a population that is increasing every year, it provides the potential for waste generation so that to provide cleaning services a revenue target is set that is adjusted to the existing mandatory retribution. Determination of the target for retribution revenue is based on several considerations, one of which is the number of residents in a place.

In general, the condition of the population for the last 5 (five) years is as follows: 225,875 people (2015), 228,496 people (2016), 230,996 people (2017), 233,410 people (2018) and 235,800 people (2019). Based on these data, the population growth rate for the last 5 (five) years was 0.86% (BPS, Tolitoli in Figures, 2020). By itself, this condition provides an overview of the targets and achievements of receiving the cleaning retribution in Tolitoli Regency. This is also marked by the increasing number of business entities/units in Tolitoli Regency which has an impact on increasing regional levies, especially in the field of cleanliness.

Based on these conditions, the authors conducted research related to the level of achievement of the target of retribution receipts through cleaning service fees with the title "Analysis of Target Achievement Level (TPT) of Public Services Levy Related Waste Services. Study on the Government Tolitoli Central Sulawesi".

2.   Method

This research is a type of quantitative descriptive research. This type of descriptive research provides a descriptive description of a symptom, event, and incident that occurs factually, systematically, and accurately. As for the quantitative method, it indicates that the data obtained and analyzed is in the form of numerical data (quantitative) regarding the condition of the subject or phenomenon that is the main problem for the population. In this case, the formula for the level of achievement of the target is used to determine and assess the level of achievement of the retribution for cleaning services in Tolitoli Regency. The relationship between the results of retribution receipts and the potential for retribution is to determine whether the potential set at the beginning of the fiscal year can be achieved at the end of the fiscal year period.

Quantitative data used in this study is in the form of time series data (historical), namely the values of a variable sequentially according to time (eg: day, week, month, year). based on the variables that the author uses as material for analysis, it is determined that the time series data is data on the realization of PAD receipts through waste service fees in the last 3 years, starting from 2019 to 2021. The source of the data in this study is secondary data collected through the agency or entity of the Regional Apparatus Organization that accommodates and receives reports related to the realization of regional levy receipts in this case the cleaning service levy each year from time to time during the 2019-2021 period. The research instrument used as material for data analysis in this study is by referring to the realization of regional original income and waste service fees for the 2019-2021 period of Tolitoli Regency. This is useful to determine the effectiveness of the performance of retribution collection. The formula used is:

$$\text{TPT} = \frac{\text{Realization of Retribution Receipt for } -n \text{ year}}{\text{Target for Retribution for the } -n \text{ year}} \times 100\%$$

Keterangan:
TPT   = Target Achievement Rate

3. Results and Discussion

3.1 TPT Waste Service Retribution for 2019

Based on the following table, it can be seen that the realization of the retribution for waste services in the Tolitoli Regency T.A. 2019:

No	Program Affairs/Activities/Sub-Activities	Cost Allocation (Rp)			
		Budget	Realization	Silpa	%
1	2	3	4	5	6
1	Income	150.000.000	124.088.000	25.912.000	82.73
1.1	Waste Service Retribution	137.250.000	109.388.000	27.862.000	79.70
1.2	Toilet Drain Fee	12.750.000	14.700.000	(150,000)	115.30

Source: Data processed 2022

Based on the data in the table, it can be seen that the total revenue from the Tolitoli Regency Government's waste service retribution in 2019 was Rp. 109,388,000. The revenue was reduced by 17.27% from the revenue target of Rp. 150,000,000. This result is in accordance with the results of research obtained by Damanik (2019), namely The achievement of the retribution target generated from the number of households, public facilities, social facilities, and commercials that pay the waste retribution from 2012 to 2016 in general does not reach the predetermined target. . This is of course a separate note and homework for the District Government. Tolitoli so that in the future it can achieve the targets that have been charged/allocated. However, the record is not bad enough because one of the items for receiving the waste retribution could exceed the target allocated with a percentage of the target achievement rate of 115.30% on the latrine desludging item.

Based on the results of interviews with the authorities in the relevant offices (DLH Tolitoli Regency), transitional conditions and transitions through the new nomenclature that imposes the management of waste retribution on the Environmental Service (DLH) indicate the beginning of implementation, which still requires learning and implementing work/activities in stages . This was exacerbated by the situation where at the end of the year the COVID-19 pandemic entered the country, so it shifted the focus of the use of the budget slightly.

3.2 TPT Waste Service Retribution for 2020

Based on the following table, it can be seen that the realization of the retribution for waste services in the Tolitoli Regency T.A. 2020:

No	Program Affairs/Activities/Sub-Activities	Cost Allocation (Rp)			
		Budget	Realization	Silpa	%
1	2	3	4	5	6
1	**Income**	145,000,000	152,672,000	7,672,000	105.29
1.1	Waste Service Retribution	130,000,000	137,822,000	7,822,000	106.02
1.2	Toilet Drain Fee	15,000,000	14,850,000	(150,000)	99

Source: Data processed 2022

In 2020, the realization of the waste service retribution is different from the previous year. This year, the retribution for waste/cleaning services has increased with a percentage of 106.2% of the target achievement rate, while the recess for desludging latrines has decreased by Rp. 150,000 from the target budget allocation of Rp. 15,000,000. However, overall, the level of achievement of the target of receiving the cleaning retribution increased to 105.29% from the set budget target of Rp. 145,000,000. This is in accordance with the results of research obtained by Hendry Saladin *et all* (2021), Based on the results of the discussion, it can be concluded that the target of achieving retribution achievement from 2016 to 2018 is stable. The target for the realization of waste receipts in 2016 experienced a decrease in the target or effective as much as 96.31%, in 2017 the realization of

the target revenue for retribution increased by 101.22%, which means that it exceeded the target or was very effective, and in 2018 the realization of retribution revenue increased greatly or is called very effective because it reaches 104.63%. The results of interviews with related agencies, this condition is possible because the latrine suction item can only be realized based on the number of applications that come in for household toilet desludging services. So in this case the government has difficulty predicting with certainty what the right number for budgeting is.

3.3 TPT Waste Service Retribution for 2021

Based on the following table, it can be seen that the realization of the retribution for waste services in the Tolitoli Regency T.A. 2021:

No	Program Affairs/Activities/Sub-Activities	Cost Allocation (Rp)			
		Budget	Realization	Silpa	%
1	Pendapatan	178,300,000	167,650,000	10.600.000)	94,00
1.1	Waste Service Retribution	136,500,000	133,650,000	(2.850.000)	97.91
1.2	Toilet Drain Fee	19,500,000	13,050,000	(6.450.000)	66,92

Source: Data processed 2022

In the third year, 2021, the realization of the receipt of the waste service retribution is still experiencing errors in the category of not achieving the target set at the beginning of the year. The percentage level of achievement of the target for each cleaning service item is 97% for the waste service item and 66.92% for the latrine suction. The results of interviews with related parties revealed that the decline in revenue occurred because in 2021 there was still a COVID-19 pandemic condition, which means that there is still an explanation of the condition of the community who prioritizes health aspects over others. In addition, the results of an interview with an achelon 3 official in the relevant agency acknowledged the need for more comprehensive coordination and supervision of the management of retribution for waste services, including optimizing existing human resources, starting from field officers, retribution collectors and the administration section.

4.   Conclusion

Based on the data in the table, it can be seen that the total revenue from the Tolitoli Regency Government's waste service retribution in 2019 was Rp. 109,388,000. The revenue was reduced by 17.27% from the revenue target of Rp. 150,000,000. In 2020, the realization of the waste service retribution is different from the previous year. This year, the retribution for waste/cleaning services has increased with a percentage of 106.2% of the target achievement rate, while the recess for desludging latrines has decreased by Rp. 150,000 from the target budget allocation of Rp. 15,000,000. In the third year, 2021, the realization of the receipt of the waste service retribution is still experiencing errors in the category of not achieving the target set at the beginning of the year. The percentage level of achievement of the target for each cleaning service item is 97% for the waste service item and 66.92% for the latrine suction.

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