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FINANCE | RESEARCH ARTICLE

Analysis of Waste Retribution Management in Palupi Village-Palu City, Indonesia

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Abstract: Waste retribution management is important in maintaining environmental cleanliness and ensuring the sustainability of waste management systems in urban areas. Using a descriptive qualitative approach, this study explores the waste retribution management system in Palupi Village, Palu City. The results show that despite the availability of digital payment options, most people still prefer cash payment methods. Low public awareness and lack of transparency in managing retribution funds are the main challenges in optimizing this system. To overcome these obstacles, innovation in payment methods, increased socialization, and the implementation of incentives for the community are needed. By improving the effectiveness of the retribution system, it is expected that waste management in Palupi Village can be optimized, the environment will be kept clean, and community participation in retribution payments will increase.

Keywords: Waste Management, Waste Retribution, Community Involvement.

JEL Classification Code: Q53, H23, O18, D73.

1. INTRODUCTION

Environmental issues in Indonesia, especially waste management, are still challenging. Waste is a significant highlight in many cities where Indonesia faces various obstacles. Especially in urban areas, waste management is still relatively complex and full of challenges (Hastuti et al., 2021). Waste management is the government's responsibility, which is realized through preparing waste management policies. However, the existence of these policies does not always guarantee the effectiveness of overcoming waste management problems. It is not uncommon for the authorities and communities in charge of this process to have limited capacity, resulting in inefficiencies in waste management and causing adverse impacts on health and the environment (Hardiana et al., 2024). To improve management effectiveness, a collaborative approach is also needed to support successful waste management (Sutomo et al., 2024). Transparency and accountability in retribution funds are also important concerns (Husnah et al., 2023). (Syamsuddin et al., 2023) offers modern solutions to ensure more transparent and efficient fund management. In addition to transparency, innovation and good leadership are also very important. (Pasaribu et al., 2021) Explains that leadership strategies can support policy sustainability, including waste management. Innovation in waste management plays an important role in creating a more effective, efficient, and sustainable system (Suparman et al., 2023).

Retribution is an important waste instrument that not only serves as a source of financing for waste management but also as a tool to encourage public awareness and participation in protecting the environment. The implementation of waste retribution is not easy. One of the main challenges is low public awareness (Zahara et al., 2019). This retribution itself also needs to be managed so that it



can be used properly. Waste retribution payments in Palupi Village are still made directly at the village office. Despite an online payment application available through pakagali.com, most people still pay through the village office. If the waste retribution payment system continues to be centered at the village office, it is necessary to establish a unique administrative body to manage waste retribution collection more effectively (Mufidah & Nawawi, 2024).

Palupi Village is one of the villages in Tatanga Sub-district, Palu City, with a population of 10 thousand. Palupi Village alone produces 25 to 225 kg of waste per day. However, very few areas in Palupi Village still manage waste properly. In Palupi urban village itself, garbage collection is done by janitors every week. In this case, financing is required, especially for maintaining waste management tools and facilities. So, in this case, it aims to be able to continue to cover the subsidies needed to carry out waste management. Managing waste in Palupi Village requires good human resource management to produce sound and efficient performance. This human resource management is applied to the scope of village government, cleaning staff, and the community to create a synergistic relationship in carrying out waste management (Zahara, 2013). Waste is a significant issue in many areas, including Palupi Village. Waste that is not managed correctly can cause environmental pollution, public health problems, and a decline in the quality of life. With the increase in population and economic activity, the volume of waste is also increasing, and household waste production is increasingly challenging to control. The negative impact is seen not only in environmental damage but also in public health and environmental aesthetics.

2. LITERATURE REVIEW

2.1. Definition of Waste Levy Management

Waste retribution management is organizing, collecting, and managing fees charged to the public or service users as compensation for waste management services provided by the government or private parties (Anggie Johar, 2021). This retribution is a form of regional revenue that aims to support the operational financing of cleaning services, such as waste transportation, processing, and disposal. This retribution must be managed transparently and accountably, and by-laws and regulations to ensure quality services (Yudianto et al., 2021).

2.2. Waste Retribution Management Concept

Waste retribution management involves a strategic approach that integrates the principles of efficiency, fairness, and sustainability in its implementation. In general, this concept includes setting retribution rates based on the type and volume of waste, the economic capacity of the community, and a practical and accessible collection mechanism (Nugraha et al., 2022). In addition, the concept emphasizes the importance of coordination between the government, the community, and private rates in ensuring that retribution funds are optimally used to support environmentally friendly waste management infrastructure and rates.

2.3. Principles of Waste Retribution Management

Effective waste retribution management requires the implementation of fundamental principles that guide the creation of transparent, fair, and sustainable tariffs (Penangsang et al., 2023). These principles serve not only to improve the efficiency of retribution fund management but also to ensure that the main objective of waste management, which is to create a clean and healthy environment, can be achieved.

2.4. Principles of Transparency and Accountability

The management of waste retribution must be conducted openly, with transparent reporting of the use of funds that the public can access. This accountability involves the manager's responsibility to the community and government for any funds received and allocated, thus creating trust in the management rate (Nugraha et al., 2022).



2.5. Principles of Fairness and Proportionality

The setting of retribution rates should consider the economic capacity of the community as well as the type and volume of waste generated (Anggie Johar, 2021). That way, the community pays according to the level of service received and their contribution to the amount of waste managed, ensuring a fair burden among all parties.

2.6. Efficiency and Sustainability Principles

Retribution management must ensure that collected funds are used efficiently to support waste management tariffs, from transportation to final treatment (Penangsang et al., 2023)

2.7. Legal Basis for Waste Retribution Management

The latest tariff basis governing the management of waste retribution in Indonesia includes various regulations that ensure regularity, fairness, and sustainability in waste management tariffs (Untu, 2020). Generally, the main tariff is regulated in Law No. 18/2008 on Waste Management, which stipulates the government's obligation to provide waste management services, including financing through retribution (Yudianto et al., 2021). At the specific level, the Regulation of the Minister of Home Affairs (Permendagri) Number 7 of 2021 concerning Procedures for Calculating Retribution Rates in the Implementation of Waste Handling is the latest guideline that regulates the mechanism for calculating waste retribution rates based on the principles of justice, community capacity, and service effectiveness (Harmayani & Widhiawati, 2023). This Permendagri also directs local governments to use objective data, such as the category of waste source or the use of electricity power, to determine a proportional tariff (Penangsang et al., 2023). The Regional Regulation of Palu City No. 9 Year 2023 on Local Taxes and Levies regulates various taxes and levies imposed by the city government, such as taxes on hotels, restaurants, entertainment, reclamation, as well as levies for specific business services and licenses. This regulation also regulates the procedures for collecting taxes and levies and using the proceeds for development and public services, as well as levies to support development and public services in Palu City. This regulation aims to increase local revenue independently, ensure transparent and easy-to-understand management, and support local development.

3. RESEARCH METHOD AND MATERIALS

The type of research used in this study is descriptive research with a qualitative approach. According to Sugiyono (2013), qualitative research is data collection through observation (observation), interviews, and documentation, which is then analyzed interpretatively to explore the meaning of the phenomenon. Primary data is from interviews and written data, which results from field research conducted in a structured manner. This research analyzes how waste retribution is managed in Palupi Village, Palu, Indonesia. Before conducting interviews in the field, the author used a directed method to select informants. With this approach, informants interviewed in the field are expected to provide data relevant to the research topic. The selection of informants was also adjusted to their availability. The stages used in data analysis are data condensation, data presentation, and conclusion drawing.

4. RESULTS AND DISCUSSION

4.1. Stages of Waste Retribution Management

a. Retribution Rate Determination

The Municipal Government (PEMKOT) of Palu has set retribution rates for solid waste services based on the Regulation of the Mayor of Palu City Number 18 of 2022 regulating the determination of retribution rates as part of transparent and accountable regional revenue management. The rate is determined based on the type of service or facility the local government provides to the community.

In its determination, fairness, the ability of the community, and the benefits service users receive are considered. Tariff adjustments are also made by considering operational costs, maintenance, and service quality improvement to balance regional revenue needs and optimal public service provision. This regulation is designed to support sustainable regional development.

Table 1. Rates of Solid Waste Retribution in Palu City

No	Retribution Rate	Amount (Rp)/Month
1	Residential House	
	a. semi-emergency	Rp. 10,000
	b. semi-permanent	Rp. 35,000
	c. permanent	Rp. 35,000
2.	d. permanent multi-story	Rp. 35,000
	Government Office	
	a. large	Rp. 100,000
	b. medium	Rp. 75,000
3.	c. small	Rp. 50,000
	School	
	a. kindergarten / primary school	Rp. 50,000
4.	b. junior/senior high school	Rp. 75,000
	c. course venue	Rp. 75,000
	Restaurant	
5.	a. large	Rp. 300,000
	b. medium	Rp. 200,000
	c. small	Rp. 100,000
6.	Warung	
	a. large	Rp. 50,000
	b. medium	Rp. 40,000
7.	c. small	Rp. 25,000
	Kiosk	
	a. large	Rp. 35,000
8.	b. medium	Rp. 35,000
	c. small	Rp. 35,000
	Shop	
9.	a. large	Rp. 150,000
	b. medium	Rp. 100,000
	c. small	Rp. 50,000
10.	Pharmacies	Rp. 100,000
11.	Medical Practice	Rp. 100,000
12.	Clinic	Rp. 100,000
13.	Barber	
	a. large	Rp. 100,000
	b. medium	Rp. 75,000
14.	c. small	Rp. 50,000
	Printing	
	a. large	Rp. 250,000
15.	b. medium	Rp. 175,000
	c. small	Rp. 100,000
	Photocopy	
16.	a. large	Rp. 150,000
	b. medium	Rp. 100,000
	c. small	Rp. 75,000
17.	Car Workshop	
	a. large	Rp. 200,000
	b. medium	Rp. 150,000
18.	c. small	Rp. 100,000
	Motorcycle Workshop	
	a. large	Rp. 100,000
19.	b. medium	Rp. 75,000
	c. small	Rp. 50,000

No	Retribution Rate	Amount (Rp)/Month
16.	Car Wash	
	a. large	Rp. 200,000
	b. small	Rp. 100,000
17.	Beauty Salon	
	a. large	Rp. 150,000
	b. medium	Rp. 100,000
	c. small	Rp. 75,000

Retribution rates regulated in this regulation cover various types of buildings and businesses, such as residences, government offices, schools, restaurants, stalls, kiosks, shops, pharmacies, doctors' practices, health clinics, beauty salons, printing, and photocopying, as well as workshops, places of worship, and car washes. The amount of the tariff varies, ranging from Rp10,000 for a semi-emergency residence to Rp300,000 for a large restaurant, which is determined based on the type and scale of the business or facility owned. In the retribution management stage, Palupi urban village can apply the principles of fairness and proportionality, where the determination of retribution rates considers the community's economic capacity and the community can pay according to the level of service received and their contribution to the amount of waste managed.

b. Payment Method

There are two methods of paying waste fees, namely cash or non-cash. Cash payment is a method of financial transactions carried out directly; this transaction tends to be more efficient because it only involves two forms of paper or metal money. Non-cash transactions use financial instrument methods such as credit cards, debit cards, and QR. In Palupi Village, most people still prefer to make waste retribution payments in cash by coming directly to the village office. Despite the availability of digital payment options through pakagali.com and Livin' by Mandiri applications, the community has not widely used this method and revealed that digitalization in waste retribution collection can improve transparency and efficiency of regional financial management. Implementing the e-retribution system reduces revenue leakage and increases community compliance in retribution payments. Therefore, there is a need for a more effective strategy to encourage the community to switch to a digital payment system to optimize the management of waste retribution.

c. Recording Proof of Payment

Recording of retribution payment receipts is structured to ensure transparency and accountability in local revenue management. Each payment is recorded through an established management system, with proof of payment as a receipt. The receipt contains important information, such as the name of the retribution payment, the type of service or facility utilized, the amount of payment, and the transaction date. Furthermore, the data is integrated into the Regional Financial Management System to support monitoring, reporting, and evaluation processes so financial management can be carried out more effectively and efficiently.

4.2. Increased Retribution

Increased retribution in Palupi urban village can be achieved through innovation and optimization of existing systems. Technology, such as the pakagali.com application, can improve payment and retribution management efficiency. Active community participation is an important factor in raising awareness of the benefits of payment, especially in supporting environmental cleanliness. In addition, a data-driven approach that maps payment potential in each region can help identify groups that require greater participation. By improving transparency, accountability, and quality of waste management services, communities will be more motivated to pay their bills on time. The local government and community synergy is important in increasing trust and participation in the waste retribution management system.

**Table 2. Report on Target and Realization of Waste Retribution
In Palupi Village in 2023-2024**

No.	Type of Retribution	Year	Realization (Rp)	Percentage (Rp)
1.	Garbage Retribution	2023	500.000.000	380.000.000
2.	Garbage Retribution	2024	1.000.000.000	366.785.000
	Average		750.000.000	373.392.500

Table 2 shows data on the Target and Realization of Samaph Retribution in Palupi Village for 2023-2024. In 2023, the target of waste retribution in Palupi Village was Rp. 500,000,000, while the realization was Rp. 380,000,000 with a target achievement percentage of 76.0%. In 2024, the target of waste retribution in the Palupi village is Rp. 1,000,000,000, while the realization is Rp. 366,785,000 with a percentage of target achievement of 36.67%. In 2023, the target of the Palupi village was almost realized, while in 2024, the target of the Palupi village was not realized because some people paid directly through the village, and some people paid directly to the DLH. Some people did not pay their retribution bills.

4.3. Socialization and Community Benefits

Socialization to the community regarding waste management in Palupi Village can be done through various means to increase the understanding and involvement of the community. The local government can hold direct meetings, utilize digital media as information, and organize community activities such as going royong. In addition, community participation in paying waste retribution can be encouraged through incentives. (Andina, 2019) states that the success of waste management in Surabaya City is supported by active community involvement, including through a waste sorting program and an incentive system for residents who pay retribution regularly. This strategy has effectively increased community compliance and optimized local revenue from the waste retribution sector. By applying a similar approach, Kelurahan Palupi has the potential to increase community compliance with retribution payments and sustainably maintain environmental cleanliness.

The benefits for the community related to waste retribution management are that the environment becomes cleaner and healthier. Optimal retribution management supports the sustainability of an efficient waste transportation and processing system so that the environment is kept clean, free from waste accumulation, and protected from the potential spread of disease. Environmental cleanliness directly affects the community's comfort and quality of life, creating a healthier and more beautiful atmosphere. The community is increasingly aware of the importance of proper waste management and actively contributes to keeping the environment clean by paying retribution and participating in joint cleaning activities.

4.4. Challenges of Waste Levy Management

One of the main obstacles in managing waste retribution in Palupi Village is the low community awareness of paying retribution and the high dependence on cash payment methods. The lack of transparency in managing retribution funds also affects public trust. According to (Mufidah & Nawawi, 2024), an effective retribution collection system requires clear regulations and payment mechanisms that are easily accessible to the community. Their study shows that citizens' low awareness of and dependence on cash payment are the main challenges in managing waste retribution in Palu City. Therefore, there is a need for innovation in the payment system and increased education for the public on the importance of regularly paying retribution to support better waste management.

4.5. Solutions and Recommendations

To face the challenges and maximize the potential of waste retribution, here are some solutions and recommendations:

1. Technology Innovation: Improve and expand online payment applications such as pakagali.com to facilitate and improve the efficiency of the payment process.

2. Socialization and Education: Conduct regular campaigns to raise public awareness of the importance of paying waste management fees to support environmental cleanliness.
3. Management System Optimization: Establish specialized teams at the district level to ensure more effective waste collection management and integrate data between agencies and districts.
4. Collaborative Approach: Strengthen waste management cooperation between local governments, communities, and the private sector to create better synergy.
5. Cost and Performance Evaluation: Adjust remuneration schemes to improve service quality and build a fair and sustainable management system.

Waste retribution management plays a crucial role in maintaining environmental cleanliness and the sustainability of the waste management system in a region. However, various obstacles often arise, such as low public awareness of paying retribution, ineffective collection mechanisms, and limited supporting facilities. To provide a more comprehensive picture of the best practices and challenges that may be faced, here are some case studies that can be used as references in analyzing the waste retribution system in Palupi Village, Palu City.

4.6. Implications for Palupi Village, Palu City

Based on the three case studies above, several strategic steps can be implemented to improve the effectiveness of waste retribution management in Palupi Village, including:

1. Adopt digitalization systems such as e-retribution to improve transparency and efficiency in the collection process.
2. Implement an incentive program to encourage people to be more disciplined in paying retribution.
3. Design monitoring and sanctioning policies for those not fulfilling their payment obligations to improve compliance.
4. Conduct intensive socialization so that people understand the importance of retribution in supporting a better waste management system.

5. CONCLUSION

The management of waste retribution in Palupi Village still faces various obstacles, especially in terms of low public awareness and a less-than-optimal collection system. Despite the availability of digital payment options, most residents still choose the cash payment method, which can reduce transparency and efficiency in managing retribution funds. In addition, the lack of socialization and low public participation in paying retribution are significant obstacles to improving this system's effectiveness. To overcome these challenges, strategic measures are needed to improve the effectiveness of waste retribution management. The utilization of digital payment systems needs to be maximized to make transactions more straightforward, transparent, and accountable. Socialization in the community should also be expanded to increase their understanding of the importance of retribution in maintaining environmental cleanliness. In addition, collaboration between local governments, communities, and the private sector must be strengthened to create a more effective and sustainable collection system. Providing incentives for citizens who regularly pay retribution can also be a solution to increase their compliance and involvement in maintaining environmental cleanliness. By implementing the right strategy, the management of waste retribution in Palupi Village is expected to run more optimally. A more transparent and efficient system will support environmental cleanliness, increase local revenue, and encourage active community participation in creating a healthier and more sustainable environment.

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