

Optimization Of Waste Collection Levy To Improve District PAD Lumajang

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Abstract

The purpose of this study is the purpose of this study was to Determine the receipt of waste levies in Lumajang against local revenue in 2014-2018. Waste Retribution is one of the receipts of the Regional Original Income (PAD) is a Considerable potential roomates in Lumajang Regency. So that Waste Retribution is optimal with the realization to help Regional Original Revenue for regional development. The amount of realization is based on the number of realization of Waste Retribution, Regional Retribution and Regional Original Revenue in Lumajang Regency, so it is expected that the receipt of Waste Retribution increases every year in Lumajang Regency. Optimization of Collection of Waste Levies on Regional Retribution in Lumajang Regency in 2014-2018 Also tends to fluctuate every year where the average Realization of Waste to Regional Retribution Retribution in Lumajang Kabuoaten is 10%. Furthermore in research Optimization of Collection of Waste Retribution to Regional Original Revenue in Lumajang Regency for 5 years has experienced a fairly good year. So that the average realization tends to rise the which is equal to (0.0123%.)

Keywords: Waste Retribution, Regional Retribution, Regional Original Revenue.

INTRODUCTION

In Act No. 34 Year 2000 on Regional Taxes and Levies establishes the basic provisions that provide policy guidelines and directives for the Region in the collection of the Regional Tax and Retribution, also set a fairly detailed arrangements to ensure the general procedure of taxation and Levies. Implementation of Local Government as the State Government subsystems intended to improve the effectiveness and efficiency of the government administration and public services as autonomous regions.

Autonomous regions referred to in the regional development achieved through the decentralization process which is defined as the process of devolution of decision-making authority and development funding to local governments pemerintah center. Therefore, in the autonomous region must have the authority and ability to dig their own financial resources, manage, and use it to finance the implementation of local government. However, dependence on central assistance which can be minimized, so that the local revenue to be part of the largest financial source. Policy and financial balance between the central area between the provinces and districts.

In order to optimize PAD, each regency / city in Indonesia also made the sector of Local Taxes and Levies as the most reliable source of finance. Sector Local Taxes includes hotel tax, restaurant tax, amusement tax, advertisement tax, street lighting tax, Tax Collection and Processing of Minerals Group C and Levies comprising: Public service levies include Health Care Services and Waste, Business Services and Fees certain licensing is a very large sector to be explored and expanded its management.

One of the problems faced by most of the Regency / City in Indonesia today is the range in an effort to increase revenue (PAD). Problems arise because there is a tendency to think of most of the bureaucrats in the Regions considers that the main parameters that determine the independence of a region in the era of autonomy is located on the amount of local revenue (PAD).

The low contribution to the financing of Regional revenues of Regions, as Regional resource mobilization is only given authority tax funds and charges that are able to meet only about 20% - 30% of the total receipts to finance routine and development needs, while 70% to 80% dropped out of the center. In addition to the problem of limited authority in mobilizing sources of funding Taxes and levies, there are also problems of a technical nature in the form of juridical regulation that formed the basis for the Regional law to collect local revenue, both from tax and of Retribution.

At the local government as to which is an autonomous region, which has a tremendous potential to grow and develop. Local Government has diverse sources of services that can be subject to a levy for the start of the tourism sector to the services provided by the private sector. These researchers interested in examining the Waste Levy Collection of Local Revenue to Increase Lumajang as it intends to investigate further about retribution and Local Revenue in Local Government.

METHOD

This research uses descriptive type and using a quantitative approach. The data were collected using the method of documentation, then see the amount of waste levy receipts from year to year. Thus descriptive quantitative research in this study sought to describe and analyze data in a secondary data regarding the amount of waste levies reception in Lumajang year 2016-2017

Source of data in this research is the subject from which the data obtained by researchers. According to Sanusi (2012: 104) states that the data source is divided into two kinds of secondary data and external include:

1. internal

Internal data, ie data obtained directly from the object of research is the Environment Agency Lumajang

2. external

External data, ie data obtained from outside utuk purposes of an agency (the Institute) is. (Supangat, 2007: 3)

Sanusi (2012: 104) states, the data is divided into two, namely primary and secondary data. Primary data is data which is first recorded and needed by researchers, while secondary data is data that is already available and collected by others and may also be the data obtained indirectly, and is usually in the form of documents that already exist in the relevant agencies. In this study, the data used secondary data. Secondary data were taken form the Budget Realization Report 2016-2017.

RESULTS AND DISCUSSION

Regional Income is the revenues to be used for development activities for the region. The larger the PAD in a region, the greater the ability of the region to carry out development for the region. Therefore Lumajang Regency Government must berusaha to continue to develop and enhance the revenue sources that are owned. Source of revenue that owned one of the revenue sector namely Retribution Retribution Trashed in Lumajang.

Presentation of data as a general overview of PAD acceptance Lumajang of sketor Retribution intended as giving a clear picture in describing the reception area of the sector levy. To that end, the following description of the income from the Regional Waste Levy in Lumajang Year 2016-2107.

Table 4.1 Waste Levy Actual Data Year 2014-2018

No.	Year	Realization (USD)
1	2014	335,100,000.00
2	2015	424,500,000.00
3	2016	450,470,000.00
4	2017	944,400,000.00
5	2018	796,175,000.00

Source: Realization DLH Reports Year 2014-2018

Based on table 4.1, indicates that the revenue receipts Actual Waste Levy Year 2014-2018 Lumajang going on board of each year.

Table 4.2 Realization of Waste Levies, Levies and revenue (PAD) Lumajang Regency Year 2014-2018

Year	Realization of Waste Levy (USD)	Realization of Total Retribution (USD)	Realization of total revenue (USD)
2014	335,100,000.00	37,721,873,040.50	194,076,104,164.10
2015	424,500,000.00	24,282,288,186.00	212,496,195,134.11
2016	450,470,000.00	26,736,374,316.00	242,111,541,251.56
2017	944,400,000.00	33,577,572,815.00	245,420,076,648.72
2018	796,175,000.00	44,777,545,701.75	270,139,870,884.23

Realization of DLH Reports Year 2014-2018

Based on data from the above table can be seen that the realization of the Waste Levy in Lumajang in 2014-2018 tended to go up and down every year.

While the realization of Retribution tend to fluctuate which in 2014-2018 increased sedangkan year 2015 decreased by Rp.24.282.288.186,00 but in 2016 experienced a significant increase that was originally in 2015 by Rp.24.282.288.186,00 be Rp.26.736.374.316,00 in 2016 so this shows that in 2018 the realization of Levies in Lumajang is the highest. In the realization of the original income starting from the year 2014-2018 annually experienced ups and downs but stand improvement, namely 2018 amounted Rp.44.777.545.701,75.

Table 4.3 Realization of Waste Levies, Levies and revenue (PAD) Lumajang Regency Year 2014-2018

Year	Realization of Waste Levy (USD)	Realization of Total Retribution (USD)	Realization of total revenue (USD)	Percentage %
2014	335,100,000.00	37,721,873,040.50	194,076,104,164.10	1%
2015	424,500,000.00	24,282,288,186.00	212,496,195,134.11	2%
2016	450,470,000.00	26,736,374,316.00	242,111,541,251.56	2%

2017	944,400,000.00	33,577,572,815.00	245,420,076,648.72	3%
2018	796,175,000.00	44,777,545,701.75	270,139,870,884.23	2%

Realization of DLH report Lumajang. From descriptive table 4.3 above, it can be seen that the garbage levy on revenue increases. This presentation was that with inaccurate results up and down. As can be seen some of the obstacles that cause waste retribution especially small household rubbish and never even hit the target, namely:

- Garbage fee collection system is done by picking up trash from a number of environmental officials. The funds will be taken by the officer. And field officers issued the results of depositing waste retribution for improvement.
- Garbage fee collection is not in accordance with local regulations (Perda). Household waste levy set according to the building area. However, the levy collected is the result of negotiations with the local government environment. Magnitude levy is part of the funds collected for the environment pengurus security funds. The low tariff on garbage in PERDA causing low retribution.
- There are still many people who have a low awareness of the importance of hygiene and health awareness sert levy trash with trash illegally.
- Total human resources were still limited in terms of quantity and quality in the services and user charges on garbage.

**Table 4.3 Realization of Waste Levies, Levies and revenue (PAD) Lumajang Regency
Year 2014-2018**

Year	Realization of Waste Levy (USD)	Realization of Total Retribution (USD)	Realization of total (USD)	Realization of revenue %
2014	335,100,000.00	37,721,873,040.50	194,076,104,164.10	0.0017%
2015	424,500,000.00	24,282,288,186.00	212,496,195,134.11	0.0020%
2016	450,470,000.00	26,736,374,316.00	242,111,541,251.56	0.0019%
2017	944,400,000.00	33,577,572,815.00	245,420,076,648.72	0.0038%
2018	796,175,000.00	44,777,545,701.75	270,139,870,884.23	0.0029%

Source: Actual report Lumajang DLH

Based on table 4.3 above realization levy local revenues trash can in the clay to the total of each year. From 2014 to the total realization of the garbage that is Rp. 335,100,000.00. In 2015, amounting to Rp. 424,500,000.00. In 2016, an increase of Rp. 450,470,000.00. As for the mendenarkan tagun 2017 also increased by Rp. 944,400,000.00. And in 2018 decreased in the amount of Rp. 796,175,000.00.

Judging from the total realization of local revenue has increased every year, in 2014 amounting to Rp. 194,076,104,164.10. In 2015, amounting to Rp. 212,496,195,134.11. In 2016 also increased by Rp. 242,111,541,251.56. In 2017 amounted to Rp. 245,420,076,648.72. And in 2018 amounted to Rp. 270,139,870,884.23.

As can also be seen from the large percentage annually. In 2014 that is worth 0.0017%. By 2015 the decline is worth 0.0020%. In 2016 also decreased worth 0.0019. In 2017 rose again amounting to 0.0038%. And in 2018 decreased again amounting to 0.0029%.

CONCLUSION

In this study, Optimizing Garbage Collection of retribution against Levies in Lumajang Year 2014-2018 also tend to go up and down every year in which the average - average realization Garbage against Retribution Retribution in Lumajang Kabuoaten at 10%. Further research Optimizing Garbage Collection of retribution against region income in Lumajang for 5 years experience kenikan pretty well every year. So the average - average realization tends to rise in the amount of 0.0123%.

In that study, another problem is the role of Retribution which are relatively small with the result of the realization that every year up and down, so compared to the Trash Retribution acceptance of the regional revenue realization results as relatively large enough. Thus increasing the results of realization of revenue from levies Waste to Regional Revenue has been highly optimized in each year. Based on the calculation of income realization Retribution Retribution Trash towards Lumajang Year 2014-2018 fluctuated. Garbage Bersarnya revenue optimization against Retribution Retribution in 2014 by 1%. In 2015, which is 2%. In 2016, which is 2%. In 2017 has risen by 3% and in 2018 decreased again which is 2%. Thus in 2014-2018 Waste Levy gives the average - average of 10% of the Levies Lumajang.

Based on the calculation of levies Waste Revenues to Local Revenue Lumajang Regency Year 2014-2018 tends to go up and down every year. In 2014 that is equal to 0.0017%. Mengalamikenaikan 2015 amounted to 0.0020%. By 2016 decreased again in the amount of 0.0019%. Rose again in 2017 in the amount of 0.0038%. Whereas in 2018 decreased again by 0.0029%. Based on Table 4.1 and 4.2 acceptance Retribution Retribution Waste to Waste levies acceptance of the revenue (PAD) Lumajang Regency Year 2014-2018 berfluaktif. With the results of the above table stated that the acceptance of waste levy is less than optimal due to the results of realization experienced ups and downs.

In this study, Optimizing Garbage Collection of retribution against Levies in Lumajang Year 2014-2018 also tend to go up and down every year in which the average - average realization Garbage against Retribution Retribution in Lumajang Kabuoaten at 10%. Further research Optimizing Garbage Collection of retribution against region income in Lumajang for 5 years experience kenikan pretty well every year. So the average - average realization tends to rise in the amount of 0.0123%.

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