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Financial Administration Management at the Environment Department in Kotamobagu City

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Abstract. This research aims to know, analyze, and describe the financial administration management of waste/cleaning service retribution at the Kotamobagu City Environment Department. This type of research is qualitative research. The results showed that financial administration management at the Kotamobagu City Environment Department consisted of planning, implementation, and reporting and accountability. The results of this study are Planning in financial administration management, especially waste/cleanup retribution at the Kotamobagu City Environment Department, has not been effective in terms of data collection for determining retribution rates and objects. Implementation which includes collection and deposit is less efficient because it still tends to be conventional (cash) and there is still a lack of public awareness to pay retribution. Reporting and accountability carried out by the treasurer of revenue is good. The suggestions given include that the Environment Department must manage the data collection of retribution objects to be more accurate, improve socialization and evaluation to the community regarding the waste/cleanliness retribution policy, the use of digital technology in the collection process can improve the efficiency and accuracy of retribution recording, improve waste transportation services and implement an open data system that allows the public to monitor the allocation of retribution funds.

Keywords. Public Policy, Financial Administration, Retribution, Waste Services

A. Introduction

Financial administration management is an important part of governance, especially in ensuring efficient and accountable use of resources (Supit & Lumingkewas, 2023) [1]. Good financial administration allows the government to carry out its functions optimally, provide quality public services, and maintain public trust through transparency and accountability (Mardiasmo, 2021) [2].

Financial administration includes a series of activities, starting from budget planning, budget management, recording financial transactions, internal control, to financial reporting. All financial resources attached to any government affairs that are handed over to the regions become regional financial resources. All Local Government revenues and expenditures in the form of money, goods and or services in the relevant fiscal year must be budgeted in the Regional Revenue and Expenditure Budget (APBD) (Mokoginta et al., 2017) [3].

One of the sources of income from the APBD is Regional Original Income (PAD) which is used to finance various regional government and development activities (Tupamahu et al., 2019) [4]. Based on Kotamobagu City Regional Regulation Number 8 of 2022 concerning the Regional Budget for Fiscal Year 2023, the source of Regional Revenue comes from regional taxes, regional retribution, the results of the management of separated regional assets and other legitimate regional original income [5].

The implementation and administration of the intended regional revenue includes the administration of the determination, receipt of revenue from third parties, depositing revenue into RKUD, control through the books of the revenue treasurer, accountability of the revenue treasurer / assistant revenue treasurer in accordance with Government Regulation Number 12 of 2019 (Rahmatiah, 2016) [6].

The scope of the type of revenue managed by the Revenue Treasurer/Assistant Revenue Treasurer is adjusted to the authority of the Revenue Treasurer and the duties/functions of SKPD and SKPKD.

The Kotamobagu City Environment Office is one of the government agencies responsible for managing and preserving the environment in the Kotamobagu City area. To support its operational activities, the Environment department of Kotamobagu City manages a budget that comes from the Kotamobagu City Regional Budget (APBD). One type of regional income/revenue at the Environment department is waste retribution.

According to Law No. 28 of 2009 on Regional Taxes and Retribution, which has been replaced by Law No. 1 of 2022 on Financial Relations Between the Central Government and Regional Governments, waste service retribution is one type of public service retribution levied in return for cleaning services provided by the local government.

Table 1. Realization Data of Regional Original Revenue (PAD) of Retribution for Cleaning/Waste Services of Kotamobagu City

Budget Year	Target (IDR)	Realization (IDR)	Percentage (%)
2021	930.552.500	879.954.500	94,56
2022	1.642.461.000	1.058.639.900	64,45
2023	1.221.492.000	939.026.000	76,88

Source: Kotamobagu City Environment Department

The amount of waste service retribution rate charged to the community is regulated in Kotamobagu City Regional Regulation No. 4/2012 on Waste/Cleaning Service Retribution. Based on the data above, it can be seen that PAD revenue, especially waste service fees, did not reach the target. This causes a decrease in the revenue of Kotamobagu City's Regional Original Revenue (PAD) which has an impact on government development programs both in the long and short term.

To carry out its duties, the Environment department needs an effective and efficient financial administration system. Good financial administration ensures that funds obtained from retribution are used correctly and on target to improve cleaning services.

Financial administration management at the Kotamobagu City Environment department involves various aspects, starting from the budget planning stage, budget execution, reporting and financial accountability.

The planning stage includes setting revenue targets, calculating retribution rates, and preparing budgets for waste management activities. Retribution rates must be set based on the

cost of services provided and the community's ability to pay, in accordance with the principles of fairness and efficiency as stated in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 7 of 2021 concerning Procedures for Calculating Retribution Rates in the Waste Management [7].

After planning, the next stage is the implementation of retribution collection. This process involves billing levy payers, recording payments, and monitoring the accuracy and completeness of payments. Effective implementation requires a reliable information system to record and monitor payments in real-time, and ensure that all payments are accurately recorded.

After collection, the next stage is financial recording and reporting. Accurate recording is essential to ensure that all financial transactions are properly recorded and accounted for. A good financial information system can assist in this process by providing tools for automated and integrated recording and reporting.

Financial reporting of waste service retribution must be done transparently and accurately. The financial report should include information on the amount of retribution collected and the funds deposited. Transparency in financial reporting can increase public trust and encourage their active participation in the cleanliness program.

In this case, the management of waste/cleanup service retribution is managed by a revenue treasurer who is responsible for the receipt and safekeeping of funds, as well as ensuring that all financial transactions are properly recorded and in accordance with Government Regulation No. 12/2019.

This cannot be separated from various challenges in the management of financial administration, especially the retribution for cleaning/waste services. One of the main challenges is the complexity in budget management that involves various sources of income and expenditure. This requires a structured and integrated management system so that every financial transaction can be recorded precisely and accurately.

In addition, another challenge is the lack of human resources who have competence in financial management. According to Yulianto (2020), competent human resources are the key to success in financial management [8]. Therefore, it is important for the Kotamobagu City Environment department to continue to improve the capacity and competence of the revenue treasurer through continuous training and education.

The role of using information technology can also improve efficiency and accuracy in financial management. Therefore, it is important to evaluate the extent to which information technology has been used and how it impacts financial management at the Kotamobagu City Environment department.

Inter-agency cooperation is also an important factor in the management of waste service retribution. The Environment department needs to collaborate with other agencies, such as the Finance Agency and the Regional Revenue Management Agency as well as the Kelurahan/Village Office to ensure that the management of retribution is conducted in an integrated and effective manner. This collaboration can include data exchange, coordination in collection, and joint supervision of the use of funds.

Increasing community participation is also important in the management of waste service retribution. The Environment department needs to socialize and educate the community about the importance of retribution and its benefits for the environment and public health. Community participation can increase if they feel that the services provided meet their expectations and if there is an effective feedback mechanism.

The next challenge is how the internal control system implemented by the Kotamobagu City Environment department in financial management. A good internal control system will

ensure that every financial transaction is carried out in accordance with established procedures and reduce the risk of errors or fraud.

By overcoming these challenges, it is expected that the management of retribution for cleaning/waste services in Kotamobagu City can run more effectively and efficiently, so that it can provide maximum benefits for the community and the environment.

In addition, well-managed financial administration management of cleaning / waste service levies will provide benefits, one of which is the achievement of the target of Regional Original Revenue (PAD) in terms of waste levies so that it can have an impact on sustainable regional development that runs well.

This study aims to determine, analyze, and describe the financial administration management of waste/cleaning service levies at the Kotamobagu City Environment Department.

B. Method

This research uses a qualitative method approach, which is a research method based on philosophy, which is used to research on scientific conditions (experiments) where the researcher is an instrument, data collection techniques and qualitative analysis emphasizes more on meaning (Sugiyono, 2017) [9].

This research is focused on how the management of financial administration of waste/cleanup service retribution at the Kotamobagu City Environment department includes planning, implementation, reporting and accountability. The indicator of planning stage is the determination of retribution rate. The indicators of the implementation stage are the retribution collection process and the retribution deposit process. Meanwhile, the indicators of the reporting and accountability stage are the recording and accounting of transactions, as well as the preparation of the financial report of the revenue treasurer.

The data collection techniques used were triangulation techniques: observation, direct interviews and documentation studies. The data analysis technique used the interactive model of Miles and Huberman (1984) in Sendouw et al (2023), namely: data collection, data reduction, data display, and conclusion/verification [10].

C. Result and discussion

The research results related to the financial administration management of waste/cleaning service retribution at the Kotamobagu City Environment department include planning, implementation, and reporting and accountability.

Planning Stage

In the planning stage of financial administration management of waste/cleanup service retribution, the object and tariff of retribution are determined. The determination of the retribution rate affects the number of targets to be achieved in the next one year in accordance with the current fiscal year.

Table 2. Research Findings on Retribution Rate Determination Indicator

Indicator	Findings
Retribution Rate Determination	Data collection of objects and taxpayers by the village and kelurahan through neighbourhood (RT/RW) Determination of retribution object and rate

Submit the proposed retribution rate to the Regional Representative Council (DPRD)

Determination of local regulations by DPRD

There are obstacles in the form of inaccurate data collection of retribution obligations and objects of retribution as well as retribution rates that are deemed unfair by the community.

Source: data processed by researchers (2024)

Planning is an effort to determine the goals to be achieved and the steps that must be taken to achieve these goals. George R Terry (1968) in Lumingkewas (2023) suggests calm Planning that planning is the selection of facts and the connection of facts and the making and use of estimates or assumptions for the future by describing and formulating the activities needed to achieve the desired results [11].

Referring to Government Regulation of the Republic of Indonesia Number 66 of 2001 concerning Regional Retribution in Article 1 explains that Regional Retribution, hereinafter referred to as Retribution, is a Regional levy as payment for services or granting of certain permits specifically provided and/or granted by the Regional Government for the benefit of individuals or entities. According to Law Number 1 Year 2009 on Financial Relations Between Central and Local Governments, retribution for cleaning services is included in the category of general service retribution. This retribution aims to reduce the government's burden in providing cleaning services and to ensure that the cost of the service can be shared by the community. It is also regulated in Kotamobagu City Regional Regulation No. 4/2012 on Retribution for Solid Waste/Cleaning Services.

From the interviews with several informants, it is known that the planning stage of the financial administration management of waste/cleanup retribution is conducted at the beginning of each year. This process involves determining the retribution target and determining the retribution rate for each retribution object. To determine the amount of retribution rate for each tax object, data for each tax object is collected from the village/kelurahan. The calculation of the retribution rate refers to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 7 of 2021 concerning Procedures for Calculating Retribution Rates in the Implementation of Waste Handling which explains that the determination of waste retribution rates is determined by taking into account the cost of providing services, the ability of the community, aspects of justice and the effectiveness of control over services.

The data obtained is then processed together by the Village, Environment department and BPKD in Kotamobagu City to determine the retribution target for that year. The results of the study are proposed or submitted to the Regional Representative Council of Kotamobagu, then before the final determination, a public test or socialization is conducted to collect input from the community. The determination of revenue targets and retribution rates must be approved by the DPRD, and if approved, the amount will be stated in a regional regulation as the legal basis for its implementation. In accordance with Kotamobagu City Regional Regulation No. 4/2012 on Retribution for Solid Waste/Cleaning Services. The PerDa describes the taxpayer, tax object and retribution rate.

From the results of interviews with several informants, obstacles were found in the form of inaccurate data and community complaints about the amount of retribution tariff. The data on retribution object determination is considered inaccurate because the local regulation does not specify criteria or classification of retribution object in detail, for example permanent

and semi-permanent houses, only the head of the local neighbourhood (RT/RW) determines that the house is classified as permanent or semi-permanent. This will affect the target setting and the determination of the waste retribution tariff, which will result in a loss of Regional Original Revenue (PAD).

In addition, there are complaints from the community regarding the retribution rate, they complain that the determination is unfair, for example, a permanent house is charged a retribution rate of IDR 6,000. The reality in the field is that permanent houses in Kotamobagu City are sometimes occupied by more than one family head. So that complaints and a sense of unfairness arise where the determination of the object of retribution should be based on the number of souls or heads of families not on the number of houses. This also affects the amount of waste generated.

So it is very important to differentiate tariffs based on the scale of business and potential waste generation to ensure fairness and sustainability of waste management financing (Winarni & Asyidikri, 2024) [12].

Thus, it can be said that the planning stage of waste/cleanup retribution at the Environment department is still ineffective both in terms of data collection and socialization of waste retribution regulations, so that every year waste retribution does not reach the PAD target.

This is similar to research by Andriani and Posmaningsih (2019), namely planning runs less effectively [13], and research by Aris Toening Winarni and Arul Asyidikri (2024) which stated that the planning process was not optimal [12].

Implementation Stage

The implementation stage of financial administration management of waste service retribution/retribution in the Environment department of Kotamobagu City is carried out through retribution collection and retribution deposit.

Table 3. Research Findings on Retribution Collection Process and Retribution Deposit Process Indicators

Indicator	Findings
Retribution Collection Process and Retribution Deposit Process	Direct collection from the community is carried out by the local neighborhood association (RT/RW).
	Neighbourhood (RT/RW) deposited to the village in charge
	The village in charge deposits to the DLH collector in charge of the assigned area
	DLH Collector deposits to DLH Revenue Treasurer
	DLH Revenue Treasurer makes STS and deposits it into the Regional Revenue Account through the designated Regional Bank
	Billing/collection is done in cash
	There are obstacles, namely the community objecting to paying retribution because their waste is not passed or transported by waste collection vehicles from DLH

Source: data processed by researchers (2024)

The financial administration of waste/cleanup retribution is carried out through the stages of retribution collection and retribution deposit.

After the local regulation on retribution is stipulated, then socialization is conducted by the Environment department with the village regarding the target for each village and the retribution rate based on the object of retribution. In addition, the distribution of waste retribution cards made by the Environment department of Kotamobagu City to village governments in accordance with the number of retribution objects is carried out.

Based on the results of interviews with several informants, prior to collection, there are several villages/kelurahan that conduct socialization to the community regarding the waste retribution tariff. After that, retribution cards are distributed to each community through neighbourhood (RT/RW). In managing waste/cleanup retribution, the Environment department of Kotamobagu City applies the cash payment method. Direct collection to the community is carried out by the village government through the local neighbourhood (RT/RW).

The Kotamobagu City area consists of 4 sub-districts, 18 urban villages, and 15 villages with a total population of 122,308 people. Therefore, for the effectiveness of the billing process, the Treasurer of the Kotamobagu City Environment department is assisted by 4 (four) collectors who are responsible for each district.

From the results of the interviews also found a number of obstacles in the collection / billing by the village / kelurahan government, such as the lack of public awareness to pay, the ability of the community to pay, residents who have their own land are reluctant to pay because the waste produced is deposited on their own land, services or waste transportation facilities are still inadequate causing some communities to be reluctant to pay because their waste is not transported by the janitors, some areas are also not reached by waste transportation services, especially those in the hallway or narrow roads.

The waste/cleanup retribution collected by neighbourhood (RT/RW) is deposited to the person in charge of waste/cleanup retribution at the local village government. Furthermore, the retribution deposit is handed over to the DLH collector in accordance with the area of responsibility. After ensuring that the deposit recap and the retribution money from the village/kelurahan are correct, the DLH collector submits it to the Treasurer of the Environment department to be deposited into the Regional Revenue Account through the Regional Bank.

From the interview results, it can be seen that the level of public awareness to pay waste retribution is still low due to their complaints about waste transportation services. Related to this (Damanhuri & Padmi, 2016) suggested using efficient and transparent methods, such as payment through banks or online applications. This can improve compliance of retribution payers and reduce the risk of misuse of funds [14].

Reporting and Accountability Stage

Financial administration reporting and accountability refer to a series of activities carried out by those who have responsibility for financial management to compile, submit, and explain the financial condition, budget use, and revenues and expenditures that occur in an organization, entity, or government body. Both are very important in ensuring accountability and transparency of financial management.

Table 4. Research Findings on Indicators of Recording and Bookkeeping Transactions and Preparation of Revenue Treasurer Financial Reports

Indicator	Findings
Recording and Bookkeeping	Neighbourhood (RT/RW) records the deposit from the retribution payer on the retribution card

Transactions and Preparation of Revenue Treasurer	The number of deposits and the list of names of retribution payers who have paid are recorded by the village Recapitulation of retribution obligations and amount paid submitted to DLH collectors
Financial Reports	The revenue treasurer records in the revenue book and inputs the deposit data (STS) that has been deposited into the SIPD (Local Government Information System) application to determine the progress of PAD achievements The Treasurer submits a progress report on PAD achievements to the Head of Service and BPKD every month The village conducts an evaluation with the neighbourhood (RT/RW) and the person in charge of the waste retribution every week or month in accordance with the agreement of each village PAD evaluation meeting conducted at the end of each year by BPKD

Source: data processed by researchers (2024)

From the interview results, it is known that the person in charge of the village/kelurahan will make a report on the achievement of waste/cleanup retribution and report it to the Lurah or Village Head. The report is submitted within 10 days or once a month according to the policies and regulations in the village and kelurahan. Meanwhile, the revenue treasurer at the Kotamobagu City Environment department, in accordance with PP No. 12/2019, will submit a progress report on the achievement of the realization of waste/cleanup retribution every day to the Head of the Agency and every month it is reported to the Kotamobagu City BPKD in the form of a revenue treasurer reconciliation report.

Henry Fayol (1916) in Gie (2000), states that administrative principles such as planning, organizing, controlling, and evaluating must be applied in financial management [15], including waste retribution.

D. Conclusion

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

- 1) Planning in financial administration management, especially waste/cleanliness retribution in the Environment department of Kotamobagu City, has not been effective in terms of data collection for determining retribution rates and objects.
- 2) Implementation that includes collection and deposit is less efficient because it still tends to be conventional (cash) and there is still a lack of public awareness to pay retribution.
- 3) Reporting and accountability carried out by the revenue treasurer is good.

The suggestions that can be given by the researcher are: a) To obtain the actual data of retribution object, the Kotamobagu City Environment department must spend funds to conduct data collection, for example by using consultant services; b) The Kotamobagu City Environment department must further improve socialization and evaluation to the community regarding the waste/cleanup retribution policy so as to increase public awareness about the importance of paying waste/cleanup retribution; c) The use of digital technology in the collection process can improve the efficiency and accuracy of retribution recording; d) Implement a tariff scheme based on the volume of waste produced to encourage public

awareness of the importance of managing waste from the source; e) Provide rewards to the heads of neighbourhood (RT, RW) or the person in charge of retribution in villages and sub-districts so as to motivate them in carrying out their duties; f) The Kotamobagu City Environment department must improve waste transportation services so that they can reach all retribution payers; g) The Kotamobagu City Environment department must create an SOP on the collection of retribution for waste/cleanup retribution services; h) Implement an open data system that allows the public to monitor the allocation of retribution funds.

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