

Extensification of Mandatory Waste Retribution in Increasing Local Revenue Receipt in Medan City

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Abstract: - The extensification of mandatory waste retribution in increasing local revenue in Indonesia is related to waste management and collection of waste service retribution. Meanwhile, Medan City in Indonesia faces significant challenges in waste management. The waste problem itself is one of the major and crucial issues that must be addressed as soon as possible. This is also the basis for the Medan City government to intensively implement waste services in Medan City. The purpose of this study is to describe how the government's effort in extensification of waste retribution to increase Local Revenue in Medan City. The research method used descriptive qualitative with in-depth interviews with stakeholders and the community. In addition, they are conducting documentation and observation in the form of direct observation and collecting documents regarding the research phenomenon. Data analysis technique through data reduction, presentation, and conclusion drawing. The Medan City government expanded waste retribution to increase local revenue and promote sustainable development. This includes bureaucratic reform, strengthening regulations, community socialization, and improving the quality of waste services. The government has authorized the sub-district head to manage the collection and determine the executor of the mandatory waste retribution. This policy also expands the subject of retribution obligations to explore a broader revenue potential. Community involvement is significant, as the community plays a role in implementing retribution collection. Communities, through various means, generally accept the implementation of mandatory waste retribution and expect to contribute to sustainable development efforts. However, environmental factors, income level, and understanding of environmental issues may affect their perception.

Key-Words: - Extensification, Waste, Retribution, Receipt, Revenue, Local.

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1 Introduction

Local government autonomy in local revenue aims to provide authority to local governments to fund the implementation of regional autonomy by regional potential as a manifestation of decentralization, [1]. The potential sectors of Local Own Revenue in Medan City Government to be developed are local taxes and local levies. The Medan City Government aims to intensify the subjects and objects of Local Revenue by increasing the number of taxpayers and expanding the types of

taxes and levies collected. One is the Medan City Government's extensification of mandatory waste retribution to increase local revenue, [2].

The problem of extensification of mandatory waste retribution in increasing local revenue in Indonesia is related to waste management and collection of waste service retribution, [3]. In addition, proper waste management practices are essential for sustainable waste management. Research is being conducted in Indonesia to find suitable solutions to managing the waste problem, [4]. Previously, research has illustrated the various

issues society faces regarding waste management and the importance of using sustainable techniques in such management, [5]. In addition, the high production of non-biodegradable waste in Indonesia leads to the heavy use of landfills, which contradicts the circular economy concept, [6].

In Medan City, Indonesia, the situation is more complicated as the waste management problem is huge. Everything faces obstacles, from the waste collection stage to its monitoring, [7]. Lack of public awareness and inadequate measures from the government are the main causes. This is reflected in the large number of landfills that the Medan City government still has to manage. Improper waste disposal methods also contribute to the problem of waste accumulation. However, the Medan City government is working hard to address this environmental issue. They have taken various steps to improve the waste management system and enhance the methods used, [8]. Meanwhile, 250,000 households by 2023 were designated by the Medan City Government as mandatory waste retribution. This is indicated as an effort to expand the coverage of waste retribution fees and increase revenue for waste management services, [9].

This expansion of waste retribution is expected to help the Medan City government solve the waste problem and address this issue in a profound and structured manner. The result of this retribution is expected to be a practical step for the government in improving waste management services. The improvement of waste services is based on waste handling and reduction principles. The Medan City Government itself is principled in integrating the system from upstream to downstream, infrastructure development which mainly includes repairing and expanding the city's culverts, conducting campaigns on waste, calculating and setting mandatory waste retribution rates, consistent law enforcement through the establishment of waste-related regional regulations, and gaining commitment from regional leaders such as sub-district heads to participate in implementing efforts to improve waste services in Medan City.

The Mayor of Medan optimized the intensification of mandatory waste retribution by organizing a meeting to review this policy's implementation to increase local government revenue from waste management, [10]. Waste retribution fee is a system established by local governments to fund and manage waste collection and disposal services. These fees are usually charged to households or businesses based on factors such as the amount of waste generated or the size of the property. The purpose of waste

retribution is to support responsible waste management practices, reduce waste generation, and fund the costs associated with waste collection, transportation, and disposal. By implementing waste retribution, cities aim to encourage recycling, waste reduction, and proper waste disposal methods, [9].

Waste Retribution itself, one of the measures in increasing local revenue, especially by expanding waste retribution, can benefit local governments. Although the specific impact of this strategy may vary depending on the region and its specific conditions, some potential benefits can be achieved. It is essential to recognize that the successful implementation of waste retribution in increasing local revenue depends on various factors, including effective implementation and enforcement, public awareness and education, and the willingness of individuals and businesses to comply with regulations. In addition, ensuring that the retribution system is fair and does not burden the income vulnerable and share it proportionally is crucial.

On the other hand, the waste problem is one of the significant and crucial issues that must be addressed as soon as possible. This is also the basis for the Medan City government to implement waste services intensively in Medan City. It takes continuity in responding to waste problems. Through waste retribution, the funds obtained will be used to solve the waste problem; waste retribution can also be one of the ways for the Medan City government to increase its local revenue. Therefore, the specific objective of this study is to analyze the extension of mandatory waste retribution in increasing local revenue receipt in Medan City.

2 Literature Review

2.1 Tax Extensification

Tax extensification is a strategic step in tax policy to increase revenue by expanding tax coverage. This measure includes more individuals and sources of taxable income sources can also be considered the opposite of tax exemption, where the goal is to reduce the tax burden by granting exemptions to specific individuals or income categories, [11]. On the other hand, tax extensification is a strategy applied to increase tax revenue without having to undergo the process of increasing tax rates. Other approaches that can be used to achieve this goal are expanding the scope of taxable income, eliminating potential tax deductions or exemptions for individuals or entities, and increasing tax liabilities for individuals or entities, [12].

Tax intensification is a strategy that aims to increase individual or corporate compliance with their tax obligations. Of course, this action can be implemented through more routine tax audits and investigations and by imposing heavier fines for individuals who violate tax provisions. Intensification aims to increase the revenue of individuals liable to pay tax without changing the rules regarding individuals or the amount of tax they must pay. Ultimately, the difference between tax extensification and tax intensification lies in the approach used to generate additional revenue through taxation. Extensification is concerned with expanding the scope of taxation to include additional individuals or new sources of revenue. Intensification itself relates to efforts to increase compliance with current tax regulations. Meanwhile, if you look at tax intensification itself, it aims to maximize revenue from current taxpayers by increasing compliance and law enforcement methods, [13].

Previous literature reviews have extensively examined the role of tax extensification in enhancing state revenue. Along with empirical research into widespread approval of environmental taxes. Environmental tax. Although not directly related to tax extensification, it can provide insight into how people perceive taxes related to environmental issues, [14]. Another study examined how individual income tax changes affect long-term economic growth. While this analysis focuses on individual income tax reform, it can also provide insight into how tax changes affect overall economic growth, [15].

The theoretical and empirical literature on the growth consequences of tax changes can shed light on how tax changes impact economic growth and other relevant concerns, [16]. Furthermore, the paper revisits the issue of waste taxation in emerging countries. While focusing on waste taxation, this study can shed light on how taxes can encourage sustainable development, [17]. Furthermore, this report highlights the challenges of the current international business income tax system and suggests improvements. Although the focus is on corporate income tax, this research can provide insights into ways to develop and implement tax reforms, [18].

2.2 Garbage Retribution

A waste levy is a system where individuals or households pay a fee for waste management services such as collection, transportation, and disposal. Waste levy is assumed to be a waste management fee or waste management tax. Thus,

the expansion of waste retribution is to increase local revenue derived from the tax object. The condition of the high population, the high amount of waste generated, and the efficiency of the waste management system allows for an increase in local revenue, [19].

The expansion of waste retribution can increase funding to finance waste management infrastructure and services. This influences waste disposal behavior, which can lead to sustainable environmental development. But, of course, some potential problems and limitations must be considered when implementing or developing a waste levy system. These may include public opposition, particularly if the fees are regarded as excessive or unfair, and the necessity for adequate enforcement and monitoring methods to assure compliance. The issue of municipal solid waste has become a primary global concern, [20].

Waste mismanagement is a problem in developing countries, and there are multiple sources of pollution due to different waste fractions, [21]. A literature review on solid waste management in developing countries analyzed key concepts and issues relevant to solid waste management, [22]. A feasibility study of e-payment for local retribution in Gresik Regency found that the collection of waste retribution experienced constraints due to limited human resources collecting the retribution, [19]. An ideal waste retribution system should be fair and standardized. However, the waste retribution system in Indonesia needs to be fair, and the amount paid to the temporary disposal site (TPS) is still voluntary as there has been no training at each RT and RW office regarding the standardized amount of waste retribution to be paid. A study at UC San Diego suggested dynamic food pricing to reduce landfill waste, which could be a potential solution to the organic waste problem, [23].

2.3 Local Revenue and Economic Growth

Previous literature has studied the relationship between income inequality and economic growth. While not directly focusing on local revenue, this research can provide valuable insights into the broader relationship between income and economic growth, [24]. The next study explains conceptual issues related to regional income estimation. This article discusses how regional income estimation facilitates the analysis of market potential and consumer income, [25]. In addition, this study specifically analyses the effect of regional own-source revenue, personnel expenditure, goods and services expenditure, and capital on economic growth in a region, [26]. Furthermore, this study

examines the impact of local resources and the use of budget revenue and expenditure on local economic growth. This study provides insights into local financial management and its implications for economic growth, [27].

2.4 Literature Study

Previous studies have focused on expanding producer responsibility as part of sustainable waste management. This study discussed the need to strengthen local expertise and structures to ensure sustainable waste management, [28]. In addition, this study explored the financing of waste management in Indonesia and included an agreement to expand cooperation and improve local organic waste services in several cities, [29]. This study examined citizen satisfaction with solid waste management services in China. The study discusses the implementation of waste segregation plans and suggests increasing the coverage of waste management facilities, provision of comprehensive waste management services, and recycling and reuse of waste, [30].

This literature review assesses global issues related to waste mismanagement in developing countries. It highlights the impact of different waste fractions on pollution, [21]. The study emphasizes prioritizing waste segregation in managing municipal waste in developing Asian cities, [31]. This report from the OECD discusses extended producer responsibility as an efficient waste management policy to increase recycling and reduce waste, [32].

3 Method

A descriptive qualitative method was used in this research. With an emphasis on the characteristics, behavior, and relationships between various activities, descriptive qualitative research uses qualitative data to explain and describe existing events, both natural and artificial. This research focuses on the Extensification of Mandatory Waste Retribution in Increasing Local Revenue Receipt in Medan City. This research will explain how mandatory waste retribution's extensification effort increases Medan City's local revenue. What kind of policy was conducted by the Medan City Government to Extensify mandatory waste retribution. In addition, how does the public perceive and accept mandatory waste retribution in Medan City. Thus, what is the optimization strategy for developing local revenue through waste retribution, [33].

This research was conducted in Medan City for three months through primary and secondary data collection techniques. Primary data was collected through in-depth interviews with stakeholders and the community. Secondary data was obtained through documentation and observation in the form of direct observation and collecting documents regarding the research phenomenon through various literature such as books, journals, and online media. Data analysis techniques through data reduction, presentation, and conclusion drawing. Triangulation techniques become part of data validity by involving the implementation of research from various perspectives. Several authors analyze the same data to ensure that the findings are consistent and reliable, [34].

4 Results and Discussion

4.1 Efforts to Extensify Mandatory Waste Retribution in Local Revenue in Medan City

Based on the Plenary Meeting of the Medan City Regional House of Representatives (DPRD) in the context of the Submission of the Regional Head's Memorandum of Introduction to the Draft Regional Regulation (Ranperda) of Medan City on the Draft Regional Budget (R APBD) of Medan City for Fiscal Year 2023. The Medan City Government strives to optimize the Draft Regional Budget of Medan City for Fiscal Year 2023, oriented towards sustainable welfare improvement. One of them is to increase the Regional Original Revenue (PAD) of Medan City, with increased revenue that will certainly increase the development expenditure of Medan City, [35]. Therefore, referring to the previous plenary meeting, the Mayor of Medan, Bobby Nasution, conducted a waste coordination meeting in the context of implementing the Extensification of Wajib Retribusi Sampah (WRS) to increase Medan City's Original Revenue, [36], [35]. By optimizing tax sectors such as the entertainment tax sector, maximizing parking tax, improving restaurant tax management, as well as local levies, one of which is by intensifying mandatory waste retribution (WRS) in collaboration with related agencies, this step can increase PAD and support the growth of Medan city.

It should be noted that the Extensification of levies is a policy carried out by the City / Regency area to increase local tax revenues by creating local tax and levy sources, [11], [37].

Extensification can be interpreted as a form of government effort to increase revenue from the tax sector by seeking information related to tax objects and subjects that have met the requirements but have yet to be recorded. In short, Extensification is a way carried out by the government to collect levies, one of which is through bureaucratic reforms and strengthening regulations related to improving supervision and administrative efficiency, [38]. This condition is an effort made by the Medan city government to increase PAD through Mandatory Waste Retribution (WRS).

Furthermore, to improve the effectiveness of the Extensification of local retribution in Medan City, especially in WRS, the Medan City government has designed a regulation that refers to Medan City Regional Regulation No. 8 Year 2002 on Retribution for Cleaning Services. This regulation is important in regulating cleaning services and supervision in Medan City. According to the author, at least in detail, this regulation has emphasized matters related to the concept and implementation of WRS, as can be seen in Table 1 (Appendix).

In addition, to clarify the parties involved in implementing Mandatory Waste Retribution (WRS) activities in Medan City, we can refer to the Medan Mayor Regulation No. 6/2018. This regulation contains the actors involved in the implementation of WRS, including the duties and responsibilities of each actor. This regulation serves as a guide in identifying their roles that will support the effectiveness of the mandatory waste retribution extensification, as shown in Table 2 (Appendix).

In implementing the Mandatory Collection of Waste Retribution (WRS) in Medan City, the government has decided to assign this authority to the Sub-District Head fully. The authority of the Camat through this matter is carefully arranged based on the Standard Operating Procedure (SOP) by guiding the regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 35 Year 2012 regarding the guidelines for the preparation of SOP for government administration. This action is implemented through regulation in Medan Mayor Regulation No. 45/2012, which is a strong legal basis for regulating the authority related to WRS collection in Medan City. This regulation is expected to reinforce the position of retribution collection implementation to anticipate illegal levies that are feared to affect the quality of retribution. The authority of the sub-district head in collecting mandatory waste retribution in Medan City can be seen in Table 3 (Appendix).

This activity is conducted with the seriousness of the Medan City government, and the main objective is to simplify and improve efficiency in the bureaucratic system involved in the WRS collection process. Through the authorization of Camat, the Medan City Government aims to dismantle the bureaucratic hierarchy and enhance the efficiency of the Wajib Retribusi Sampah (WRS) collection. This measure is anticipated to enhance transparency and accountability in the management of income derived from retribution, while also facilitating community engagement in the expansion of WRS.

Policy Foundation of Medan City Government Looking at Medan Mayor Regulation Number 45 the Year 2012 in supporting the implementation process of Mandatory Waste Retribution. The aforementioned rule governs the implementation of Waste Reduction Systems (WRS) in Medan City, serving as a valuable resource for comprehending the intricate procedures involved. As explained in Figure 1.

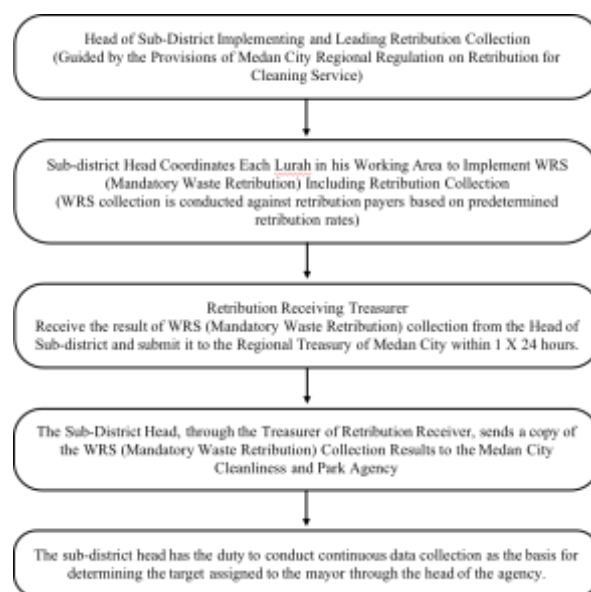


Fig. 1: The flow of waste retribution implementation at Medan City

Source: [40], [41]

The Medan Mayor Regulation stipulates the steps and procedures that must be followed by all parties involved. These parties include the involvement of the Camat, Lurah, Treasurer of Retribution Receiver, and other parties involved in waste management. The regulation also includes technical guidelines and steps to be taken in certain situations. This regulation's main objective is to improve retribution collection efficiency by ensuring smooth and good coordination among all parties involved. In addition, this regulation aims to

provide a strong and clear legal basis for every step related to waste management. It aims to increase transparency and accountability in retribution funds so that the public can be assured that their contributions are being used appropriately to improve cleaning services.

4.2 Policy of Medan City Government in Extensifying Waste Retribution Obligations

One of the strategic steps taken by the Medan City government to increase local own-source revenue (PAD) is by extending the mandatory waste retribution (WRS). In 2022, quoting Suryadi Panjaitan, the Head of the Medan City Environment Agency, he said that only 87,000 households were registered as waste retribution obligators, while the number of households in Medan City is around 500,000. Therefore, following the instruction from the Medan City Government, in 2023, the Medan City Government is targeting 250 thousand households as Mandatory Retribution. The potential of waste retribution to become one of the sources of local revenue must go hand in hand with improving cleaning services in Medan City, [39]. Previously, the Medan City government also planned to ease the access to retribution fee collection by inserting it into the electricity bill. Aulia Rachman, Deputy Mayor of Medan, mentioned this effort as a form of administrative and bureaucratic simplification in the waste retribution mandatory service, [40].

On the other hand, the Medan City Government has established several policies as a step in the extensification of waste retribution obligations. These policies include: (1). The Medan City Government conducted a waste coordination meeting to implement the extensification of mandatory waste retribution (WRS) to seriously increase the local revenue of Medan City, [41]; (2). Expanding the subject or object of mandatory waste retribution either as an individual or a body responsible for, owns, and or occupies a building in Medan City to be obliged to pay the waste retribution fee by the local regulation of Medan City. The purpose is to explore the potential for greater retribution revenue; (3). The Medan City Government conducts evaluation and socialization of data collection on the object of retribution for WRS waste collection service, which is collected using the Regional Retribution Assessment Letter (SKRD). This provides transparency in the collection of retribution fees and ensures that each retribution object is charged the appropriate fee to avoid illegal levies (4). The collection of waste retribution is allocated as regional income, which

will be realized for optimizing cleaning services in Medan City (5). The nominal tariff of waste or cleaning service retribution is adjusted by the existing policy, it is regulated in the Regional Regulation of Medan City No. 8 Year 2022, and the nominal amount of retribution is still calculated based on the provisions set by the Medan City government. The nominal amount of garbage retribution varies; for each family head, it is only around 3000 rupiah to 10000 rupiah per month.

4.3 Public Perception and Acceptance of Mandatory Waste Retribution in Medan City

Until now, issues surrounding waste management are still one of the main challenges, especially within the framework of public services carried out by the Medan City Government, [7], [42]. Furthermore, this includes the mandatory waste retribution system (WRS). It should be recognized that this issue is not only a public issue that requires attention but also an indicator as well as reflecting the extent to which the Medan City government is serious about realizing sustainable development.

Of course, the implementation of WRS must be connected to the involvement of the community as one of the important parties that support this activity. It takes good cooperation between the government and the community to contribute to each other. This contribution is imposed on each party by enacting local regulations that regulate the duties and responsibilities in implementing WRS. The community plays an important role as the Retribution Oblige, who must contribute in fees as a form of responsibility in maintaining the cleanliness and sustainability of Medan City's environment. Strong collaboration between the government and the community is the basis and the main foundation for addressing waste management issues effectively and sustainably, [42]. As stated by the Medan City government, the role of the community as waste levy payers contributes significantly to handling waste problems. This involvement is not only related to paying the fee, but the community also acts as a party that helps implement waste services more conducive and coordinated. This can be seen through the people of Medan City participating in the cleaning of waste in the Medan City area as well as informing about waste disposal points that have not been fully reached by the government, encouraging waste issues through active campaigns carried out in each region through facilities provided by the government or acting alone and acting as supervisors who pay attention to the performance of

the government in implementing waste services. Of course, this can be used as an evaluation and improvement material for the Medan City Government in the future.

Community involvement in the implementation of WRS in Medan City also creates reactions in the form of responses, views, or perceptions related to how the community or public as a whole accepts or rejects this WRS. Public perception is a process where a group of individuals who live and stay together in a certain area consciously assess something or an attitude towards phenomena that occur in their environment through their senses, [43], [44]. The same applies to Mandatory Waste Retribution (WRS) and its management in Medan City. WRS has become an issue that triggers various judgments and perceptions among the community and the public where the handling is considered insignificant, [9].

To classify the various perspectives and public acceptance of WRS in Medan City, the researcher categorized the community based on social class or stratification which can be observed in Table 4 (Appendix). This reason is related to the implementation of WRS, which is not uniform in each area and is influenced by factors such as living environment, income level, and people's views on the environment that influence the implementation of WRS. The stratification is divided into three classes, namely the lower class of society, the middle class of society, and the upper class of society. This was done to understand how the process of acceptance and perception of WRS differed depending on the economic and social conditions and views of the community in different areas of Medan City.

Based on the analysis in the Table 4 (Appendix), the community generally accepts the WRS. However, this acceptance process must undergo a series of reactions influenced by various factors such as living environment, income level, and understanding of environmental issues. The table presented people's perceptions regarding waste retribution mainly due to the environmental condition and income of the people of Medan City. The majority of the lower-class community who live in the suburban area have a relatively low income, which aligns with the community's prioritization attitude as part of the WRS because they prefer to prioritize other basic needs.

They still need total awareness of waste issues but are easy to mobilize if the Medan City Government conducts a waste clean-up activity at certain times. Even so, they still pay garbage fees based on the range of fees the government sets. As

for the demands expected from the lower-class community, they tend to be narrower in scope, which only revolve around the desire for a clean environment and a reduction in garbage fees, with no other significant reasons as the basis for their demands.

Furthermore, if we look at the middle-class community, they no longer make the nominal waste fee a problem because they are more aware and understand waste issues as a public problem and are more sensitive to environmental issues that have a sustainable impact on regional development. However, the demands given by the middle-class community are much more varied and critical; they no longer want a clean environment but want the Medan City government to be more severe and assertive in handling waste issues optimally. Cases often involved are about irrigation channels that are considered unable to accommodate water if rain occurs. In contrast, the upper-class community stands in a position to support the government. This can be seen from the lack of critical reactions to regulations set by the government, especially on the nominal fee. They no longer see the nominal contribution as necessary.

On the other hand, they believe that the waste retribution program aims to improve the handling of waste problems in Medan City. They are also fully aware of the crucial environmental, economic, and sustainable development issues. However, mobilizing them to be actively involved in the implementation of waste clearance becomes much more complex due to the perception that waste retribution is a form of full responsibility that they have given to the government.

Looking deeper, there is a similar pattern of expectations or demands among the three community classes. All classes expect the implementation of the WRS to have a significant impact, especially in terms of improved cleaning services. On the other hand, they also expect that the WRS can contribute to sustainable development efforts by extending the WRS to increase Medan City's Regional Original Revenue (PAD). Of course, the actual revenue process is not as easy as it looks; the dynamics that occur in the process of retribution and waste processing are not necessarily successful.

This dynamic also relates to bureaucratic matters between government officials and parties implementing waste services. The vast area of Medan City, along with the waste disposal points, has led to the involvement of many parties, which requires a more thorough and equitable coordination to avoid discrepancies between the central command and local leaders, such as the sub-district heads and

village heads in Medan City. In addition, from the administrative aspect, the data of the WRS has not been uniformly distributed, which affects the revenue from waste retribution. The Medan City Government is still trying to solve this problem gradually. Furthermore, further approaches to the community regarding the importance of waste retribution for the development of Medan City are still needed. The Medan City government is still striving to improve cleaning services, especially in waste processing in Medan City as a step of change to make the city with the title of a clean environment, [10].

4.4 Optimisation Strategy of Waste Retribution in Developing Local Revenue of Medan City

The strategy of waste retribution optimization in developing local revenue is an essential approach to maximizing revenue derived from mandatory waste retribution fees. In the context of the Medan City Government, waste retribution optimization is one of the priorities that must be done to increase local revenue. The Medan City Government attempts to optimize the revenue from waste retribution through several strategies.

These strategies are a continuation of the previous actions of the Medan City Government in implementing waste retribution. These optimizations include (1). They are establishing local regulations governing the collection of waste and cleaning retribution. This aims to provide a clear legal basis and facilitate the collection of retribution. It also helps to ensure that the applicable provisions carry out the collection to avoid acts of misappropriation that harm the community as retribution payers; (2). Evaluate the nominal amount of waste retribution fee. By conducting a periodic review, the government can adjust the amount of retribution levied on the community and entrepreneurs following the current economic conditions; (3). Conducting an evaluation appeal and socialization on the data collection of mandatory waste retribution objects to the people of Medan City. In this process, the government endeavors to establish effective communication with the community and remind them to pay the waste retribution regularly every month.

This communication was done through the parties involved in implementing waste services, including the sub-district heads, village heads, and waste retribution fee collectors. The Medan City Government directs them to conduct socialization and remind the community as part of the WRS. This is implemented periodically, where the socialization

process is carried out at certain times by each sub-district head and village head in Medan City; then, every month, the waste retribution fee collectors collect and collect data from the community. Through these face-to-face meetings, the waste retribution fee collectors are always obliged to provide a brief socialization about the state of waste in Medan City, including listening to brief complaints from the community to the government, which will later be conveyed to the sub-district heads and heads of sub-districts, which will later be conveyed back to the Medan City Government. Of course, this is not easy; the socialization must align with the services provided. Therefore, the waste service officers strive to clean up the garbage in the Medan City environment massively and on time; this proves to the public that the Medan City government is trying to be serious in handling waste problems in Medan City regardless of any area. It is hoped that this step will also provide public awareness and compliance with waste retribution obligations.

Furthermore, (4). Conducting sterilization in areas prone to waste accumulation as a form of cleaning and management services in Medan City. As well as conducting timely and scheduled waste collection; (5). Conduct socialization training on waste management as well as the addition of a waste management fleet. This can also involve the community in waste reduction and waste recycling efforts; (6) Increase the personnel of waste retribution fee collectors as a preparation to increase the target of retribution fee collectors to 250 thousand households in Medan City. This step ensures that retribution collection is conducted efficiently and effectively.

5 Conclusion

The results showed that the Medan City Government has attempted to conduct an extensification of mandatory waste retribution in increasing Local Original Revenue (PAD) in Medan City. This condition is evidenced through the waste coordination meeting in the framework of the implementation of the extensification of mandatory waste retribution (WRS) to increase the local revenue of Medan City, which is oriented towards sustainable development. The extensification effort of this retribution covers several aspects, among others:

1. Related to bureaucracy reform and regulation strengthening related to improving supervision and administrative efficiency. The Medan City Government has designed regulations that refer

to several local regulations, such as Medan City Local Regulation No.8 the Year 2002, Medan City Mayor Regulation No.6 the Year 2018, and Medan City Mayor Regulation No.45 the Year 2012. This improvement relates to the confirmation of the concept and implementation of Mandatory Waste Retribution (WRS) by the Medan City Government based on the regulations that have been established, then clarifying the actors involved in the implementation of WRS activities, including the duties and responsibilities of each actor. Then, the Medan City Government, also based on the regulations that have been compiled, decided to give full authority to the sub-district head for the implementation of the WRS collection, followed by the design of the WRS implementation flow. This is expected to support the effectiveness of mandatory waste retribution extensification in Medan City.

2. In connection with the policy decision to seriously implement the extensification of compulsory waste retribution, this policy then moves to the process of expanding the subject of the retribution obligation to explore a wider potential of retribution revenue, along with evaluating and socializing the data collection of the community as the retribution obligation as well as determining the nominal retribution rate stipulated in the Local Regulation of Medan City No.8 Year 2002.

Of course, the extensification effort of waste retribution obligation is inseparable from the involvement of the community as one of the important parties contributing to the implementation of retribution. This involvement results in the perspectives of the entire community, which is divided into the lower class, middle class, and upper class. The community, in general, tends to accept the implementation of the mandatory waste levy, along with the hope that the WRS in the future can contribute to sustainable development efforts, despite the dynamics and various factors that have previously influenced their perceptions of the WRS such as environmental factors, income levels and understanding of environmental issues. The strategies to optimize waste retribution conducted by the Medan City government include legalizing waste retribution as a legal basis for the Medan City Government in conducting waste retribution, considering the nominal amount of waste retribution fee, communicating and socializing with the community regarding environmental issues, and as a WRS, improving the quality of waste services periodically.

In reality, the extensification of mandatory waste retribution in Medan City still experiences difficulties that need to be re-evaluated; this is related to the bureaucracy involving officials involved in waste retribution. In addition, it is necessary to finalize the administrative data on the WRS as a step to increase the revenue coverage. Collaboration between the Medan City government and the community is about more than just placing a position of awareness of each other's functions. However, the Medan City government must provide access for the community to actively participate in handling waste issues.

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- Muhammad Husni Thamrin has contributed ideas, concepts, frameworks, and research ideas, and generalizing research findings.
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APPENDIX

Table 1. Concept and Implementation of Mandatory Waste Retribution in Medan City

No.	Aspects	Concept	The Medan City Government's Implementation of Waste Retribution Obligations
1.	Regional Retribution	The government provides local levies for public services or certain licenses by applying the concept of reciprocity; the community contributes to the region.	The Medan City Government enforces Mandatory Waste Retribution (WRS) by performing waste management as a service to the community, and in return, the community must pay retribution as a form of contribution to the region.
2.	Mandatory Retribution	Person or entity who is obliged to make retribution payments based on legal provisions (Local Regulations).	The people of Medan City, whether individuals or institutions are obliged to pay waste retribution to the Medan City government.
3.	Supporting Letter for Retribution Implementation	Supporting letter made to implement retribution based on legal provisions (Local Regulation)	Before carrying out Waste Retribution Obligations and collection activities to Retribution Obligations, the Medan City Government must attach supporting letters such as Regional Retribution Deposit Letter (SRRD), Regional Retribution Assessment Letter (SKRD), Regional Retribution Billing Letter (STRD), and other supporting letters.
4.	Retribution as a service	Classify Retribution on Cleaning Service (Retribution on Garbage) as a form of service the region provides.	The Medan City Government classifies waste retribution as retribution for cleaning services.
5.	Locality of Retribution Levy	Retribution levies are intended for the region itself; the use of funds obtained from retribution is used for regional development.	The compulsory collection of garbage retribution on the people of Medan City is intended to benefit waste management and mainly to increase the Regional Original Revenue (PAD) of Medan City.

Source: [35], [36].

Table 2. Actors involved in implementing Mandatory Waste Retribution for Medan City

Actor	Role
Mayor of Medan/Government of Medan City	Leader in organizing retribution and waste management affairs in Medan City
Medan City Cleanliness and Parks Department	Assist in carrying out affairs and assistance tasks given to the Medan City Government in the implementation of retribution and waste management.
Camat (Sub-district Leader)	The leader and coordinator responsible for the collection of retribution and waste management in the working area of the Sub-district.
Retribution Mandatory (Person/Body)	Pay mandatory waste retribution.
Mandatory Retribution Collector	Collecting waste retribution obligations to retribution payers and playing a role in monitoring deposits.
Waste Management Personnel (drivers, Bestari troops, Melati troops, sub-district coordinators, and village coordinators)	Carry out waste management.

Source: [35], [40], [41].

Table 3. The Authority of Sub-district Head in Collecting Mandatory Waste Retribution in Medan City

No	Sub-district authority	Authority Details
1.	Carry out retribution collection and some cleaning services.	The Camat is authorized to manage the collection of waste retribution from the community and is responsible for some of the cleaning services provided by the Medan City government.
2.	Coordinating the Head of the Village in his/her working area to implement retribution collection.	The Camat acts as a coordinator in supervising and directing the activities of the Lurah in their working area (Urban Village), especially in the implementation of the WRS collection in Medan City.
3.	Propose the appointment of a Retribution Receiving Treasurer appointed by the Mayor of Medan.	The sub-district head plays an important role in proposing the candidate of the Retribution Receiving Treasurer to the mayor of Medan, who will be responsible for managing the WRS fund in Medan City.
4.	Conduct operational technical guidance on waste management personnel.	The sub-district head is in charge of guiding personnel involved in waste management based on their respective sub-district areas in Medan City.

Source: [40], [41].

Table 4. People's Perception Towards Mandatory Waste Retribution in Medan City

Social Class	Perception of Mandatory Waste Retribution in Medan City			
	Financial Side	Service quality	Environmental Awareness	Demands
The Lower Classes of Society	-Still find it difficult to pay retribution. -Sees retribution fee as an economic burden.	-Expectations of improvement in neighborhood cleaning services.	- There are still many who are not aware of environmental cleanliness as a priority. - Willing to support the levy if there is tangible evidence of a clean environment.	-Wants a clean environment and more affordable waste levies.
Middle-Class Community	-Does not see the retribution fee as an economic burden. -Support the implementation of retribution.	-Seeing that environmental cleanliness services are still not optimal, but supporting WRS as a step towards achieving a sustainable environment.	-Already aware of environmental issues. -Have the awareness to participate in waste management and WRS.	-Expect more because they have paid retribution fees, and want better quality of environmental cleanliness services.
High society	-Don't mind the retribution fee.	-Fully support WRS as a form of sustainable development	-Environmental awareness is higher and prioritized. -See the WRS as an investment in sustainable environmental management.	-Want the WRS as a step in sustainable development.

Source: [40], [41], [42]