



# Regional revenue management program sustainable development objectives environmental sector Indonesian SEZs

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## ABSTRACT

The Sustainable Development Goals Program is the implementation of a culture of sustainable development in a country by taking into account environmental, social, and economic aspects. The Tolitoli area serves as a buffer for the SEZ in Palu City, and the Environmental Service runs a waste management program related to optimizing retribution revenue. With a quantitative descriptive approach through table analysis and trend analysis techniques, the performance of retribution management will be known. The results of the study show that the revenue budget target increases annually by 31.59%. Revenue achievements for 2020–2022 were 105%, 94%, and 78%, respectively, which showed that performance was not optimal due to a decrease in income patterns and that in the last 2 years it did not reach the target.

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## 1. INTRODUCTION

Realizing sustainable development is the goal of various countries in the world in accordance with the cooperation agreement entered into between 193 heads of state on September 25, 2015, at the UN headquarters in New York, United States (Pangestu et al., 2021). Indonesia is no exception as a sovereign country co-signing the cooperation agreement. The Sustainable Development Goals (SDGs) are also the commitment of country leaders in Southeast Asia (ASEAN) (Dinnata & Kunci, 2020). Through a journalistic report by CNBC Indonesia Jakarta, Indonesia officially served as chairman of ASEAN in 2023. This was inaugurated by Indonesian President Joko Widodo (Jokowi) after the Tambourine Kickoff event at the Hotel Indonesia Roundabout (Indonesian Ministry of Trade, 2023).

As chair of ASEAN, Indonesia has an important role in realizing sustainable development in ASEAN. Under his leadership, Indonesia is committed to realizing the goals of sustainable development in the Southeast Asian region. Previously, Indonesia itself received praise from ASEAN Secretary General H. E. Dato Lim Jock Hoi regarding the government's performance in managing forests and the environment (Ppid.amenlhk.go.id, 2019). As it is known, Indonesia is the largest archipelagic country with an area of 1,904,570 km<sup>2</sup> located in Southeast Asia, which is crossed by the equator and is known as a transcontinental country because it is located between the continents of Asia and Australia and is located between the Pacific and Indian oceans (Wikipedia Indonesia, 2023). Basically, countries in Southeast Asia are still developing countries, except for Singapore, which already holds the status of a developed country. Indonesia, with its

various characteristics through optimizing the use of the state budget, proclaims a vision as a far-sighted view, namely Indonesia's progress in 2045 (Ansori, 2021). Indonesia, with the status of a developing country with the largest population in ASEAN, is faced with the problem of a lack of awareness and attention to the environment, so there is still a lot of scattered garbage, especially garbage in existing public facilities (Addahlawi et al., 2019). This is, of course, a concern and, at the same time, an opportunity or potential for environmental sector revenue receipts, which are also part of the sustainable development program.

Revenue receipts from the environmental sector are reflected in the waste management program, which is an effort to reduce and handle waste and has implications for receiving retribution for the local area (Aisha Nadira Padriyani, 2019; NE, Raysalefty; MRA, 2023). Regional retribution is an item of regional income that is collected directly for services provided by the local government (Dirasmi & Soleh, 2016; IPA Sudarmana, 2020). Management of garbage and cleaning fees has been carried out in several regions in Indonesia so that they can help finance and spend in the regions (Aini, 2021); there are even regions that can be independent through managing the results of fees obtained, such as areas that are famous for their tourism and mining (Lukitawati & Pringgabayu, 2020; Sari et al., 2021)

The potential or opportunities for receiving environmental sector regional levies in sustainable development programs will be meaningless without being properly managed. Therefore, regional income management is needed in an area with various characteristics (regional characteristics) and comparative advantages. Development has been carried out related to the regional financial system for receiving garbage and cleaning fees in an area, namely through an electronic data system, but in this case the program being carried out is still not optimal (Aprilia, 2023; Renissa Amalina, 2017). Thus, better regional revenue management is needed.

The Central Sulawesi region, as a region that has a special economic zone (SEZ), is important to advance the economy with all the carrying capacity it has. SEZ is a special area in Indonesia to run the economy with special rules and facilities set by the state (Komala, 2015; LND Karo, L Kalangi, 2019; Rahayu, 2022). Tolitoli, which is one of the districts in Central Sulawesi, is one of the SEZ buffers, so it is necessary to maximize revenue management and at the same time contribute to the sustainable development sector related to waste and cleaning fees. This is to advance the region and have a supporting capacity for improving the economy in Central Sulawesi. For this reason, based on this description, the authors conducted research with the title "Regional Revenue Management of the Environmental Sector Sustainable Development goals Program in Buffer Regions of Indonesia's Special Economic Zones. The research problem in question is how to manage local revenues based on trend analysis of revenue receipts from environmental sector sustainable development programs in the Tolitoli Regency area, one of the outermost regions in Indonesia. The aim is to find out the management of local revenues for the sustainable development goals program of the environmental sector based on the trend of data analysis in Tolitoli Regency, one of the outermost regions in Indonesia. The aim of the research is to find out and analyze the acceptance of the sustainable development program sector, or SDGs, through the receipt of waste or cleanliness levies in Tolitoli Regency as a buffer for the Special Economic Zone area. Apart from that, it is hoped that it can become a reference regarding programs and activities related to the SDGs in Indonesia as well as in preparing itself to become the regional Nusantara Capital City.

## 2. RESEARCH METHOD

This study uses a quantitative descriptive approach in order to describe more deeply through table analysis and trend analysis the receipt of public service fees in the waste and cleaning sectors as part of a sustainable development program in the buffer zones of special economic zones in Indonesia, specifically in Tolitoli Regency. The research sample was determined based on purposive sampling techniques with characteristics including: 1) SEZ buffer zones in Indonesia; 2) SEZ buffer areas in Central Sulawesi; 3) regions or regions that are still in the category of underdeveloped and outermost areas in Indonesia; and 4) regions that have a vision and mission related to sustainable development goals (SDGs). The data that has been collected will be

analyzed descriptively regarding the achievements of upward, downward movement, or fluctuations in SDG program revenue through waste management or cleanliness levies.

### 3. RESULTS AND DISCUSSIONS

#### Revenue Realization for 2020–2022

The Tolitoli Regency Environmental Service has been a regional apparatus managing several sources of local revenue (PAD) since 2019 until now, including general service fees, namely cleaning and garbage services; business service fees, which include desludging latrines; and fees for renting space for the section on landscaping. For 2020, DLH is only budgeting or targeting several types of fees, namely fees for cleaning and garbage services and desludging of latrines. Data for 2020 DLH targets revenue through the receipt of levies of IDR 145,000,000.00. While the realization of levy income on DLH district Tolitoli in 2020 is IDR 152,672,000.00. From these data, there is a difference that indicates additional realization of the predetermined target, which is IDR 7,672,000.00 with an increase percentage rate of 5.29%. The following table shows DLH revenue realization data for 2020:

Table 1. DLH Revenue Targets and Realization in 2020

Program/Activity/Sub-Activity Affairs	Cost Allocation (IDR)			
	Budget	Realization	Remaining over budget financing	%
2	3	4	5	6
REVENUE	145,000,000	152,672,000	7,672,000	105.29
Garbage Service Retribution	130,000,000	137,822,000	7,822,000	6.02
Latrine Desludging Retribution	15,000,000	14,850,000	(150,000)	(1.00)

Source: DLH RFK Report data, year 2020

From the table above, it can be seen that the realization of income from general service fees and business services is IDR 152,672,000.00. The data shows that only the type of business service fees (sucking latrines) does not meet the target; the difference (deduction from the target) is IDR 150,000.00, or 1%. However, overall DLH revenue realization increased by 5.29% from the target set.

In 2021, DLH manages several sources of local revenue (PAD), namely public service fees, namely cleaning and garbage services, business service fees, which include desludging latrines, and fees for renting space for the section on landscaping. Data for 2021 DLH targets revenue through the receipt of levies of IDR 178,300,000.00. While the realization of levy income on DLH district Tolitoli in 2021 is IDR 167,650,000.00, From these data, there is a difference, which indicates a reduction in the realization of the predetermined target, which is IDR 10,600,000.00 with a percentage reduction rate of 5.29%. The following table shows DLH revenue realization data for 2021:

Table 2. DLH Revenue Targets and Realization in 2021

Program/Activity/Sub-Activity Affairs	Cost Allocation (IDR)			
	Budget	Realization	Remaining over budget financing	%
1	2	3	4	5
REVENUE	156,000,000	146,700,000	(9,300,000)	94.00
Garbage Service Retribution	136,500,000	133,650,000	(2,850,000)	97.91
Latrine Desludging Retribution	19,500,000	13,050,000	(6,450,000)	66.92

Source: DLH RFK Report data, year 2021

From the table above, it can be seen that the realization of income from general service fees and business services is IDR 156,000,000. The data shows that the level of revenue realization has not been able to reach the target that has been set, which can be seen from the total percentage of 94.00%. Of the two types of fees managed by the Environment Agency in the

2021 fiscal year, the provision levy and/or desludging of latrines achieved the lowest percentage figure of 66.92%.

In 2022, there will be quite a big difference between the budgeted planning targets and actual revenues. Even in the levy for cleaning services through the DLH solid waste management program, there is a difference of IDR 48,565,000.00. The following is a table showing the achievement of income from garbage and cleaning service fees:

Table 3. DLH Revenue Targets and Realization in 2022

Program/Activity/Sub-Activity Affairs	Cost Allocation (IDR)			
	Budget	Realization	Remaining over budget financing	%
1	2	3	4	5
REVENUE	215,700,000	168,740,000	(46,960,000)	78.23
Garbage Service Retribution	191,100,000	124,232,000	(48,565,000)	74.59
Latrine Desludging Retribution	24,600,000	44,408,000	19,808,000	180.52

Source: DLH RFK Report data, year 2022

The table shows conditions that are not good for acceptance of the solid waste management program. What happens is that all income items from the intended program experience a considerable difference between the budget and the realization. Likewise, if it is reviewed based on the results of the percentage of achievements, it is found that the average level of revenue achievements in this case, the fees in the waste and cleaning sector, is not up to 80% and ranges from 78.23%. This is, of course, a concern for the region, where in determining the revenue budget certain considerations are needed that can be implemented rationally and realized properly according to or even exceeding the target.

From the revenue collection data table for several years, the trend analysis can be described in the following graph:

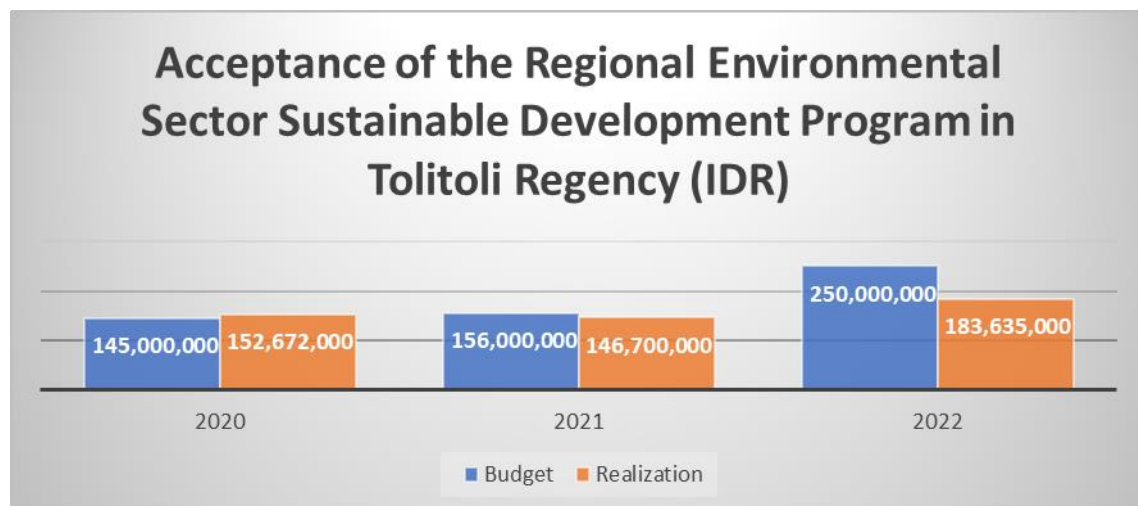


Figure 1. Budget Achievement

From this figure, it can be seen that there has been an increase in the budget and the realization of sustainable development programs for the environmental sector through receiving garbage and cleaning fees every year, but from a management performance perspective, namely achieving targets, the revenue value is still not effective. In 2021 and 2022, the realized value of revenue decreased from the predetermined budget target, or in other words, did not reach the target. In 2021, it decreased by IDR 9,300,000 (156,000,000–146,700,000), while in 2022, it decreased by IDR 46,960,000 (215,700,000–168,740,000). The contribution to the targeted retribution revenue budget is expected to increase every year, with an average percentage rate of

31.59%. This is, of course, based on the estimated increase in the number of residents, households, offices, business buildings, and MSMEs every year.

To find out how big the percentage level of revenue realization achievement is through the budget specified in the environmental sector sustainable development program through waste and cleaning fees, the following is an illustration through the graph below:

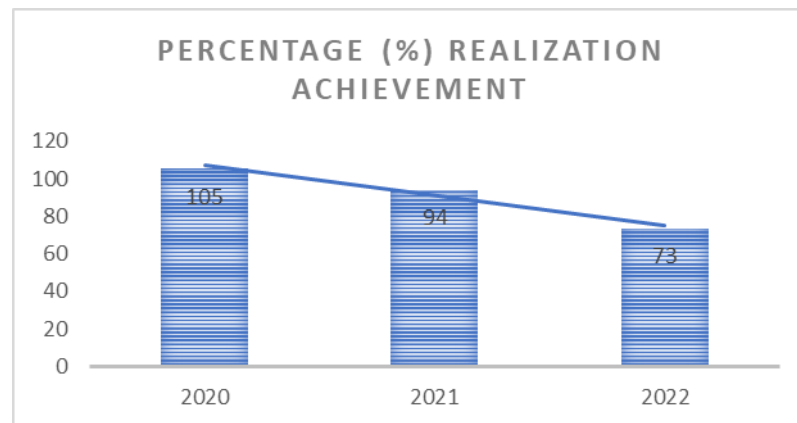


Figure 2. Realization Achievement

Based on this figure, the percentage level and trend of budget achievements and realization of environmental sector sustainable development program revenues through waste and cleaning fees can be seen. The percentage rate in 2020 reaches 105%, which means the achievement of revenue exceeds the set budget target; in 2021 it reaches 94%, which means the achievement of revenue is less than the set budget value (16%); and in 2022 it reaches 78%, which means less than the set budget value (22%). Through trend analysis, a downward straight line pattern is obtained based on the measurement period indicator, namely the last 3 years (2020–2022). This means that the realization of sustainable program revenue in the environmental sector has decreased every year since early 2020.

#### 4. CONCLUSION

Based on the results of the trend analysis of the realization of the level of receipt of public service fees in the waste and cleaning sector, the decline that occurred could be due to the post-COVID-19 transition period, when the economic condition of the community was still not very stable. This is in accordance with the results of a previous study conducted by Grace et al. (2022), where regional retribution receipts in Ambon City related to garbage or cleaning services experienced a decline during the COVID-19 pandemic. A limitation in this research is related to the data for 2023, which cannot yet be presented because the implementation reporting period has not yet ended. It is hoped that further research can add data in 2023 so that a more comprehensive analytical assessment can be carried out.

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