

Effectiveness of the Collection of the Levy and Cleanliness in Increasing the Original Income of the Area in the City of Gorontalo, Indonesia

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Abstract:- Implementation of the levy policy of suffering and cleanliness services is in Regional Regulation number 16 of 2011. The research aims to find out and analyze (1) the Effectiveness of The Levy on Sposess and Hygiene Services in Increasing Regional Original Income of Gorontalo City, (2) what factors support and hinder the Management of The Levy on Retaining and Hygiene Services in Increasing Regional Original Income of Gorontalo City. The data source in this study is primary data conducted using interviews. The research method used is qualitative method. The data analysis technique used is qualitative analysis.

The results of the study found that in general the Gorontalo City Environment Agency has sought optimal supervision in the collection of the levy and cleanliness effectively. This is evident from the supervision through supporting documents of levy deposit, supervision carried out by the leadership and supervision by the Inspectorate. Levy collection activities that cannot be cooperated with third parties are activities to calculate the amount of the levy owed, supervision of levy deposit, and levy collection. So that in billing the Gorontalo City Environment Agency actually uses employees who are appointed as collectors in the levy on sposing and cleanliness services.

But the effectiveness of the levy on suffocate services still needs socialization that is carried out continuously in order to open insights about the importance of programs that certainly aim for cleanliness and environmental health, especially in the city of Gorontalo. The effectiveness of the levy on the sposing service has not fully run optimally this is due to the lack of resources (collectors) in each sub-district so that the success of the program has not been optimal. To further streamline the collection of the levy and cleanliness is considered necessary to utilize or empower government devices in each village such as RW and RT because they are aware of the existence of citizens in their neighborhoods.

Keywords:- Effectiveness, Management of Waste Levy.

I. INTRODUCTION

Since the era of regional autonomy the Government gives broad authority to the region in regional financial management. The granting of financial management authority is intended to accelerate the realization of development goals, namely the realization of improving the welfare of society in general. In addition, another goal is for local governments to have flexibility in finding sources of income in efforts to increase Regional Original Income. In connection with this, various efforts are made by local governments in developing regional financial receipts including revenues sourced from local taxes and local levies. Local taxes and levies are one of the sectors that have the potential to increase the original income of the region.

The granting of authority to the region in establishing the local levy is regulated in article 156 paragraph (1) of Law number 28 of 2009 on Local Taxes and Regional Levies which states that "Retribution is stipulated by Local regulations". Related to this, the Gorontalo City government is trying to increase revenue receipts through the regional levy. One of the levies set by the Gorontalo City government is a levy that regulates the service of slinging and cleanliness as outlined in the regional regulation of Gorontalo City number 16 of 2011. In this regulation, the community and the organization's body or institution can use or enjoy the service of suffocateur and cleanliness with the consequences of the obligation to pay the levy stipulated in this local regulation.

The establishment of local regulations on sposing and cleanliness services is expected to contribute to the receipt of local original income. Based on the facts and phenomena that researchers have obtained since the implementation of this regional regulation, the hope to be able to increase income from the levy and cleanliness sector is not as desired. From the data on the receipt of the levy on the Gorontalo City Environment Agency as the manager of the levy on the sposing and cleanliness services has not been in accordance with the expected target as presented in table 1.1 below:

Table 1.1 Target and Realization of Receipt of Levy Receipts And the Cleanliness of Gorontalo City

No	Years	Target	Realization	Percentage
1.	2017	Rp. 800.000.000,00	Rp. 260.675.650,00	32,58 %
2.	2018	Rp. 1.000.000.000,00	Rp. 257.751.500,00	25,77 %
3	2019	Rp. 850.000.000,00	Rp. 387.681.750,00	45,60 %

Source: Gorontalo City Environment Agency, 2020

From table 1.1 above it appears that the realization of receipt of the levy on sposing and cleanliness services has not been on target every year. In 2018 the realization of the receipt of Rp.257,751,500.00 was not in accordance with the target set at Rp.1,000,000,000.00 or by 25.77% even the total receipt decreased from the previous year. While the realization of receipts in 2019 there was an increase from the previous year of Rp.387,681,750.00 although not in accordance with the previously set target.

Another phenomenon that researchers encountered at the research site according to interviews with employees at the Gorontalo City Life Environment Office was not yet effective. This is due to the lack of awareness from the public in paying the levy and also the lack of resources in charge of levying. The implementation of the levy and cleanliness is currently still limited to good business actors in shopping centers / shops, markets and other public service places. While the voting on people's homes has not been effective and never even done, as stated by some residents that so far never asked for a levy on stoning and cleanliness. In addition, some citizens do not know that there is an obligation to pay the levy on spouses and cleanliness as stated in regional regulation number 16 of 2011.

Initial information obtained by researchers that the sposing and cleaning services to the community is done for free or there is no levy fee. While in Regional Regulation number 16 of 2011 Article (8) letter (a) states that the rate of the cleanliness levy of each house building is charged Rp.5000 / month. Based on this phenomenon, researchers are interested in conducting research with a view to seeing the effectiveness of the collection of the levy on sposing and hygiene services in Gorontalo city as stated in regional regulation number 16 of 2011 on the Levy on The Service of Spous and Hygiene.

1.1 Problem

1. How effective is the collection of the levy on sposing and cleanliness services in increasing the original income of the area in the City of Gorontalo.
2. What factors determine the effectiveness of the collection of the levy on sposing and cleanliness services in increasing the original income of the area in the City of Gorontalo.

1.2 Purpose

1. To find out how effective the collection of levy on sposing and cleanliness services in increasing the original income of the area in the City of Gorontalo.
2. To find out what factors determine the success of the effectiveness of the levy on sposing and cleanliness services in increasing the original income of the area in the city of Gorontalo.

II. LIBRARY REVIEW

2.1 Concept of Effectiveness

Effectiveness is a very broad and diverse concept of view from experts, but substantively the concept of effectiveness is inseparable from; activities carried out, resources used and results achieved both in quantity and quality. Mardiasmo (2002:134) suggests that effectiveness is a measure of the success of an organization achieving its goals. While Bastian (2006: 78) suggests that: "Effectiveness indicates success or failure in performance achievement". Mahmudi (2007:101) in his view stated that:

"Effectiveness is a comparison between outcome and output. Measures of effectiveness measure the success of an organization, program, or activity in achieving a set goal. Measuring effectiveness measures the end result of a service is associated with its output (cost of outcome). A service may be produced efficiently but not effectively because it does not add value to the customer."

Looking at some of the views of the above experts in relation to the effectiveness of the collection of set forwarding and cleanliness services can be interpreted as a measure of the organization's achievement in getting the desired results according to the targets and goals that have been determined. As Komarudin (1994:269) states that: "Effectiveness is a state that indicates the level of success or failure of management activities in achieving the goals that have been set first. Achieving goals effectively is not always accompanied by maximum efficiency. The above concept can be interpreted that effectiveness is a situation that indicates a change, the existence of a success of activities in achieving goals.

Another view is put forward by Handoko (2001: 44) who formulates that: "Effectiveness is the ability to choose the right goals or the right equipment to achieve the goals that have been set". Siagian (2004:50) states that: "Effectiveness of work means the completion of work on a predetermined time. This means that whether the execution of a task is judged to be good or not depends largely on when the task is completed, and does not primarily answer how to carry it out and how much it costs."

2.2 Local Original Levy and Income

Based on the provisions stipulated in Article 1 number 64 of Law No. 28 of 2009 on Local Taxes and Local Levies described by "the local levy which is hereinafter referred to as the levy is a local levy as payment for certain services or permits specifically provided or granted by the Local Government for the benefit of private persons or Entities." In connection with this, the Gorontalo City Government in the development of regional economic potential seeks to

utilize regional sources of income, especially those derived from local taxes and local levies. Related to the Halim regional levy (2007:96) reveals that there are several types of regional levies that can be used as a source of regional income including:

- a. **General Services Levy**, 1) health care levy, 2) cleaning service levy, 3) replacement levy on ID card printing fees and Civil Records Act, 4) funeral and burial services levy, 5) public roadside parking service levy, 6) market service replacement levy, 7) motor vehicle testing levy, 8) fire extinguisher inspection levy, 9) replacement levy on map printing fees, 10) levy on the provision and suction of latrines, 11) liquid waste management levy,
- b. **Business Services Levy**, 1) levy on the use of regional wealth, 2) wholesale and grocery market levy, 3) auction place levy, 4) terminal levy, 5) slaughterhouse levy, 6) levy on local business production sales, 7) recreation and sports levy, 8) crossing levy and 9) local business production sales levy.
- c. **Certain Licensing Levy**, 1) levy on building permits, 2) license levy on alcoholic beverage sales, 3) disruption permit levy, 4) trayek permit levy and 5) fishing business license levy.

From the description above it appears that the levy on sposing and cleanliness services goes into the type of general service levy. In connection with the service of the levy and cleanliness that is the Object of the Levy on The Service of Sposahan or Cleanliness as referred to in Article 110 paragraph (1) letter b of Law No. 28 of 2009 is a service of sposes / cleanliness organized by the Local Government, consisting of; a) provision of landfill sites or final destruction of waste, b) the collection or collection of waste from its source to temporary disposal sites, and c) the transportation of waste from its source and/or temporary disposal sites to landfill sites.

The levy on sposing and hygiene services is a policy instrument carried out by the government in an effort to regulate public awareness of the importance of cleanliness and is a potential in increasing Regional Native Income (PAD) as a source of regional revenue. Because Regional Original Income is the backbone of regional financing, therefore the ability to implement the economy is measured by the amount of contribution made by Regional Original Income to APBD, the greater the contribution made by Regional Original Income to APBD means the smaller the dependence of local governments on the central government.

III. RESEARCH METHODS

The data collection technique used in this study is observation directly to the research object to obtain relevant, actual and valid data both qualitative data (policy) and quantitative data and conduct interviews with relevant parties. In addition, collecting secondary data through official publication data by gorontalo city government agencies, as well as conducting comprehensive studies through literature, theories, articles and journals related to research topics, on research using data analysis techniques by verivikasi data for the purpose of simplification of data in

order to further clarify the data needed. Presenting data in an organized and systematic manner so as to form a complete and integrated component. Interpreting data as a step to draw conclusions in an attempt to find the meaning of the data recorded and presented.

IV. RESEARCH RESULTS

4.1 Effectiveness of Receipt of The Levy on The Service of Spss and Cleanliness.

The main Regional Original Income generally comes from The Local Tax and Local Levy which is determined based on local laws and regulations. Especially for the City of Gorontalo Levy Of The Ministry of Care / Cleanliness is the system of Official Assessment System which means that the voting system that gives authority to the Government to determine the amount of retribution set through local regulations. With this system, the City Government optimizes the acceptance of intensive collection of the levy / cleanliness. This system was taken with the aim of public awareness in paying the levy and cleanliness to support the atmosphere of a clean, comfortable, and beautiful city. The expected results with the levy on sposing and cleanliness services will be able to increase the original income of the region.

Based on the results of the study obtained data information on the effectiveness and contribution of receipt of the levy on the service of sposing and cleanliness lapse in 2017-2019 as in table 4.2 below:

Table 4.2 Ratio of Effectiveness and Contribution of Receipt of The Levy on Retaining and Hygiene Services From 2017 - 2019

No.	Year	Effectiveness		Ratio	
		Budget	Potential	Levy	PAD
1.	2017	44,245 %	9,144 %	3,461 %	0,177 %
2.	2018	27,529 %	14,792 %	2,930 %	0,251 %
3.	2019	31,847 %	10,531 %	1,677 %	0,148 %
Rata-rata		34,540 %	11,489 %	2,689 %	0,192 %

Source: DLH Kota Gorontalo, 2021

From table 4.2 above it was found that the effectiveness of the achievement of the levy on suffocatement services and the realization of the realization provided was still quite minimal with an average value of 34,540% of the budget set by the government or the Gorontalo City Environment Agency. From the table above it also appears that the effectiveness value of the largest average receipt of the levy on suffocatement and cleanliness from the largest budget was in 2017 at 44.245% while the average achievement of the smallest receipt in 2018 was 27,529%. The small acceptance in 2018 was due to the determination of budget targets that were too high and without considering the value of the previous year's receipts.

Meanwhile, for the effectiveness value of the potential acceptance of the levy on average of 11.489%, this shows that the effectiveness value is still low and far from the expectations of the Gorontalo City Environment Agency agency. The effectiveness of achieving this acceptance based on the ratio of receipts of the levy in the last three years as table 4.2 above amounted to 2,689% so that the average ratio of receipts impacted very minimally on the increase in local original income of only 0.192%.

4.2 The Levy and Cleanliness Service in Gorontalo City

The process of service of retribution and rest in the city of Gorontalo based on the results of observations is carried out by performing stages in the form of:

1. Collection of object data and mandatory retribution.

Efforts made by the Environment Agency to collect object data and mandatory retribution in achieving the increase in local original income as stated by the informant PDLH 1 as a key informant in this study that:

"... Every year we from the Department re-register object data and mandatory retribution in an effort to draw up a program plan and an estimated plan for receipt of retribution from the sposing and cleanliness services in an effort to contribute to the increase in local original income" (May 20, 2021).

In line with the statement of the informant PDLH 1 key informant PDLH 2 states that:

"..... The development and increase in the number of residents in the city of Gorontalo coupled with the increase in residential residential areas built by developers will obviously add object data and mandatory retribution. The increase in the number of residents along with the increase in housing area encourages us the Department to do the planning of both the program and the estimated number of receipts from the levy on sposing and cleanliness services" (May 20, 2021).

From the statement from the two key informants above shows that the Gorontalo City Environment Agency annually updates information on the amount of object data and mandatory retirement. Update object data information and mandatory retribution is not only collected but done verification of data truth after that data validation is done. The truth of the object data information and the mandatory levy is needed and used as a basis in determining the program plan and the plan to receive the levy on sposing and cleanliness services for the following year.

2. Data Update on Objects and Mandatory Retribution

Related to updating data on objects and mandatory retribution by the Gorontalo City Environment Agency as in the previous step of collecting object data and mandatory retribution up to validation, then the next step is to update the data as disclosed by the following PDLH 1 informant:

"..... Every year we as an agency that is given the task of handling the levy of the sposing and cleanliness services are responsible for the data collection. From this data update, it can be determined the required budget of the program to be implemented and the potential acceptance of the levy on

sposing and cleanliness services that will be included in the Regional Revenue and Spending Budget the following year" (May 20, 2021).

The same statement with the PDLH 1 informant was conveyed by the PDLH 2 informant that:

"..... Updating object data and mandatory valid retribution is very important considering that on this basis we can determine the program plan and the potential acceptance to be achieved in the following year" (May 20, 2021)

Looking at the statements of the two key informants above shows that the Gorontalo City Environment Agency annually updates data to obtain information on how to determine program plans and targets for receiving the levy and cleanliness.

3. Levy Collection And Its Impact

The process of carrying out billing to objects and mandatory retribution is carried out by appointed officers in each sub-district and has an impact on the receipt of regional cash as disclosed by the following PDLH 1 informants:

"..... In each district of the officer who carries out the levy collection every month. The collection of this levy is directly proportional to the establishment of the sewage and cleanliness service, meaning that all objects and mandatory levies are obliged to pay the levy and get services in the form of transportation of garbage from temporary shelters to the final disposal" (May 20, 2021).

Similar statements were made by PDLH 2 informants as follows:

"....."Levy collection activities are carried out by levy collectors in each sub-district every month and deposited to the treasurer of the designated levy recipient. Levy collection will contribute to the receipts to be received, because with billing by collectors will increase receipt of the levy" (May 20, 2021)

From the statements of the two informants above shows that the levy collection activities are carried out ruti every month. Levy collection activities by collectors are expected to further streamline the amount of levy receipts as one of the original sources of income of the region.

4. Supervision and Evaluation of Levy Collection

In the levy collection activities carried out by the collector in each sub-district, supervision and evaluation are needed from internal parties in the Environment Agency and other agencies related to regional financial management. In this regard, the PDLH 1 informant provides the following statement:

"..... Every levy collection activity is carried out supervision and evaluation every month by the Internal Environment Agency and from other agencies in this case the Gorontalo City Inspectorate who conducts audits every semester" (May 20, 2021).

Similar statements were made by PDLH 2 informants as follows:

"..... Supervision and evaluation of the levy collection carried out by the Internal Service every month such as matching between the amount received and the evidence of deposit from the collector. While the supervision and evaluation carried out by the Gorontalo City Inspectorate is carried out every semester" (May 20, 2021).

From the statement of the two informants above shows that the levy is carried out supervision and evaluation starting from collectors in each sub-district by matching the amount of data received with evidence of deposit documents, as well as the supervision and evaluation from the Gorontalo City Inspectorate.

4.3 Factors That Determine the Effectiveness of The Levy on The Collection of Retaining and Cleanliness Services

The effectiveness of the levy on the levy on the sposs and cleanliness is an evaluation of the implementation of one government policy related to local regulations on retribution on the target group of policies and implementers of the policy itself. Research facts found that policies issued with a clear purpose but experiencing obstacles in implementation because faced with various obstacles and faced with supporting aspects of the implementation of the policy. Factors that support and hinder the effectiveness of the collection of the Cleanliness Service Levy in Increasing Regional Original Income (PAD) of Gorontalo City can be said as follows:

1. Achievement of Goals.

To achieve the effectiveness of levy collection can contribute to the increase in local original income, it is done by analyzing the inhibiting factors and supporting factors. In this regard the informant PDLH 1 provides the following statement:

"..... Analysis of inhibiting factors and supporting the effectiveness of our levy collection is conducted every six months in order to achieve the goal of increasing the contribution to the increase in local original income" (May 20, 2021).

The same statement was conveyed by the PDLH 2 informant as follows:

"..... We from the Department often conduct analysis of inhibitory factors and factors that support the effectiveness of the levy on sposing and cleanliness services. Analysis is more often done especially phasing, both in phasing out the achievement of parts and phasing in the sense of periodization. After an analysis on this phasing then an evaluation of the inhibition factor and sought a solution that later became the next year's program. For the supporting factors of effectiveness is maintained even more improved" (May 20, 2021).

Further pdlh 2 informant added his statement that: "..... Inhibitory factors are found in mandatory commitment to retribution that sometimes does not meet the obligation to pay (delinquent) levies, equipment used to carry garbage

and a lack of personnel in both billing and personnel in transportation" (May 20, 2021).

Other statements are delivered by key informants of KLTR 1 in order to achieve the effectiveness of the collection of the levy and cleanliness as follows:

"..... The effectiveness of the levy on the levy as a whole has not been able to meet the targets that have been set. The main cause is from this increase due to the lack of collectors (human resources) who are in charge of levying. In each subdistrict the power is very limited, sometimes a collector is responsible for up to two or three villages even for one subdistrict sometimes handled by one collector". (May 21, 2021).

Meanwhile, one of the mandatory levies gives a different statement as conveyed by MWR 1:

"..... Just suggest, create a zoning system, which areas should be transported every day, every two days. It can also multiply the garbage bank and move the community to process waste into value. The production of garbage must be every day there, even the volume is increasing, it is necessary to add a transport officer, and the incentive of garbage collectors is raised from the garbage levy. It is also time for the garbage levy to be raised in value, because so far the dues are only 5,000 per month or a year 50,000" (May 22, 2021).

From the statement of the informants above shows that various efforts were made by the Gorontalo City Environment Agency in achieving the goal of effectiveness of the levy on suffocateur and cleanliness services to contribute to the increase in the original income of the region. While other informants stated that there is still a lack of resources collectors levy and lack of garbage transport officers from people's homes as mandatory retribution.

2. Integration

To achieve effectiveness in the collection of the levy and cleanliness of the need for program socialization, all organizational elements involved in the program must serve as a condition for the achievement of the goal. In this regard, the PDLH 1 informant provides the following statement:

"..... The socialization of the program is carried out in an integrated manner with related agencies such as the Financial Office which explains the process of managing and using levy funds and from the Health Service providing understanding to the community of the importance of environmental cleanliness" (May 20, 2021).

A similar statement was made by PDLH 2 which provided the following statement:

"..... In connection with the levy, the Department has socialized together with related agencies such as the Financial Service and the Health Service. In the implementation of socialization conveyed the purpose and purpose of the imposition of retribtbusi, its management up to its utilization, and conveyed about the importance of a clean and healthy environment" (May 21, 2021).

While a different statement was conveyed by KLTR 2 informant that:

"..... The implementation of the socialization of the levy on the service of suffocateur and cleanliness is not fully conveyed to the community in the sense that not all communities know the levy of suffocateur and cleanliness so that when collectors do the collection of the levy the community states that they are never told tenta levy and cleanliness" (May 22, 2021).

In line with the statement of the KLTR 2 informant, MWR 2's anchor informant gave the following statement:

"..... To our knowledge of the collection of the levy and cleanliness before the 2000s billing along with the PDAM dues, but since the 2000s this no longer exists, so we assume that the levy and cleanliness no longer exist and we were never told that the levy collection will be done by collectors. If it can be for levy billing it is necessary to empower RT or RW elements so that the achievement of goals will be effective" (May 22, 2021).

Looking at the statements of the informants above it appears that the socialization of the levy has been carried out by the Department but has not been evenly distributed throughout the community. The implementation of levy socialization is only carried out centrally and is not continued to the village level.

3. Adaptation.

In order for the effectiveness of the collection of the levy and cleanliness, the ability of the organization in this case the Environment Agency to adjust to its environment is needed. Benchmarks are needed in the process of procurement and replenishment of resources, especially levy collectors in each sub-district and an assessment of individual and group behavior in support of the achievement of target goals. Related to this following the statement PDLH 1:

"..... In the implementation of our program from the Office always strives to adjust to the organizational environment, especially the community as an object or mandatory levy. Likewise, with the procurement and replenishment of resources, especially our collectors always pay attention to the condition and capabilities of the organization and do not forget to make an assessment of the behavior of individuals and groups" (May 20, 2021).

The above statement is supported by the following PDLH 2 informant:

"..... Adaptation to the environment is something that concerns us in the application of the program, especially regarding the collection of retribution, because this if wrong in taking action or applying it will be fatal. Seementara for filling or procuring resources we always pay attention to the condition of the organization's capabilities, especially financial capabilities and do not forget we conduct an assessment of the behavior of individuals and groups at the time of resource procurement (collectors)" (May 20, 2021).

From the above statement it appears that the issue of adaptation to the organizational environment is a concern for the Environment Agency, especially in the implementation of the levy program and when procuring resources or collectors.

V. DISCUSSION

Based on the findings of the study the effectiveness of cleaning service levy collection in increasing Regional Original Income (PAD) of Gorontalo city can be seen from the following descriptions:

a. Data Collection

From the results of the research obtained that the collection of data is done in various ways, namely by re-recording and by hearing complaints from the public about the effectiveness of the collection of the levy on the suffoage and cleanliness in the city of Gorontalo. Then the next process is carried out by varification of updated data about the mandatory levy. With this activity, it is expected that the potential levy on sposing and hygiene services in Gorontalo City will experience an increase that is a benchmark for the success of the Gorontalo City Environment Agency in the implementation and implementation of policies carried out.

Efforts are made to realize the program, where in this position the executive regulates ways to organize, interpret and implement the policies that have been selected. Thus by organizing, an executive is able to organize effectively and efficiently resources, units and techniques that can support the implementation of the program, as well as interpret the planning that has been made, and instructions that can be followed easily for the realization of the program implemented.

Based on the description above, it was concluded that the effectiveness of levy collection with the availability of accurate data on mandatory waste levy, the implementer of the program will easily plan and implement programs related to the purpose of issaning this program. So that the target of isning a levy program for sposing and cleanliness services achieves the goal in order to contribute to the increase in the income of the Original Region in the City of Gorontalo.

b. Billing Activity System and Its Effects

The effectiveness of the collection of the levy on the sposs and cleanliness services needs an orderly and orderly billing system and sufficient energy support (kolekor) so that the levy from the mandatory levy can be collected in accordance with the targets that have been set. Based on the findings in this study, it was obtained that the ratio between collectors and mandatory retribution is quite large the difference in comparison where the number of collectors is less in number than the mandatory levy. This resulted in collectors being overwhelmed in billing so that the target of achieving Regional Original Income (PAD) has not been achieved.

The community as a mandatory levy hopes that the implementing party of the policy can establish a levy billing system that is regularly and routinely every month so that when paying the levy obligations are not too large the fees paid. The findings of the study also obtained billing by collectors have been done well where the Gorontalo city environmental agency.

c. Evaluation and Supervision of Retribution

Levy collection cannot be left to third parties however, in this sense it does not mean that local governments should not cooperate with third parties. In the process of levy collection local governments can invite the cooperation of certain bodies that because of their professionalism deserve to be trusted to participate in carrying out some of the tasks of voting certain types of retribution more efficiently.

The results of the study found that the Gorontalo City Environment Agency has sought optimal supervision in the collection of the levy and cleanliness effectively. This is evident from the supervision through supporting documents of levy deposit, supervision carried out by the leadership and supervision by the Inspectorate. Levy collection activities that cannot be cooperated with third parties are activities to calculate the amount of the levy owed, supervision of levy deposit, and levy collection. So that in billing the Gorontalo City Environment Agency actually uses employees who are appointed as collectors in the levy on sposing and cleanliness services.

The lack of effective collection of the levy on slinging services in the city of Gorontalo according to the observations of researchers is also caused by ineffective socialization, meaning that socialization to the community is still lacking. The effectiveness of the levy on suffocate services still needs continuous socialization in order to open insights about the importance of programs that certainly aim for cleanliness and environmental health, especially in the city of Gorontalo. The effectiveness of the levy on the sposing service has not fully run optimally this is due to the lack of resources (collectors) in each sub-district so that the success of the program has not been optimal.

Based on the description of the discussion above, researchers recommend several criteria that can be used as a reference to streamline the collection of the levy and cleanliness. This is intended so that the purpose of implementing the policy of levy collection and cleanliness in increasing the original income of the region can be achieved as expected. The criteria that can be used as a reference are as follows:

- a. **Mandatory data updates levy**, the availability of mandatory data levy that is updated periodically will make it easier both in the preparation of the program plan and the amount of levy revenue. In addition, it will facilitate collectors in the collection of the levy and cleanliness.
- b. **Socialization**, intended so that every citizen knows the obligations to which he or she is responsible as

mandatory retribution both as individuals and as organizations or companies.

- c. **Resources**, the availability of resources is very influential in the collection of the levy and cleanliness. To further streamline the levy collection, it is considered necessary to empower the role of the RW and RT as the spearhead in both socialization and levy collection and cleanliness, because those who are more aware of the existence of community residents in their neighborhoods.

V. CONCLUSIONS AND SUGGESTIONS

Based on the results of the study it can be concluded that the collection of the cleanliness service levy in increasing the Regional Original Income (PAD) of the city of Gorontalo has not been effective. The main factor causing the ineffectiveness of the levy is due to the lack of resources in the levy collection. Another factor is the lack of saudades to the community as mandatory retribution so that most of the public is not aware of the levy and cleanliness, the effectiveness of levy collection and confiscation can be achieved by updating data through data collection and verivikasi back data mandatory retribution. In addition, to achieve the effectiveness of the levy collection of sposing and cleanliness services, there needs to be an orderly and orderly billing system and sufficient energy support (kolekor) so that the levy from the mandatory levy can be collected in accordance with the targets that have been set. To further streamline the collection of the levy and cleanliness is considered necessary to utilize or empower government devices in each village such as RW and RT because they are aware of the existence of citizens in their neighborhoods.

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