ABSTRACT

Recently, in some areas in Indonesia, basic retribution could not be assessed fairly due to the modified analysis of the agreement among local governments. Therefore it does not reflects the spirit of cost recovery that have been mandated by the Act. Generally, the cost issued by the Local Government for solid waste and sanitation services is greater compared to the revenue of waste treatment and cleanliness services. The objective of this research is to determine the cleanliness retribution basic tariff in Palu using Activity Based Costing System.

Identifying cost structures for each activity have been done to analyze cleanliness retribution basic tariff. The early stages was to identify any activities that generate expenses in cleanliness services. The next phase is determining the Cost Driver as a measure of activity which raises the expenses, and then sets the Cost Pool that is used to collect the fee as a Cost Driver that has been set. And the next step is to assess the rates per Cost Pool as a base for charging the cleanliness services.

From the analysis it showed that cost for street sweeping /km with the maintained road length 23,375 km. The cost of transporting waste activities Rp. 8,163,004,774,-, and the rate of waste transportation activities (cost pool B) Rp. 214,455,-/trip with the number of trips during the year 38,064 trip. Waste management costs Rp. 2,082,808,697,-, and the rate of waste management (cost pool C) Rp. 7,439,-/m³ with a total volume of waste going into landfill in a year 279,970 m³. The basic tariff for cleanliness retribution in Palu using Activity Based Costing System obtained by Rp. 22,000, -/household/month.

Keywords : Activity Based Costing System, solid waste, basic tariff, retribution, Palu city.
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