

## ABSTRAK

**FAJRI NUR FITRI. 2023. Analisis Penerimaan Retribusi Pelayanan Persampahan Di Dinas Lingkungan Hidup Dan Kebersihan Kabupaten Majene. Skripsi. Jurusan Akuntansi. Fakultas Ekonomi dan Bisnis. Universitas Muhammadiyah Makassar. Dibimbing oleh : Syamsuddin dan Indriana**

Pendapatan Asli Daerah (PAD) adalah penerimaan yang diperoleh pemerintah daerah dari sumber- sumber dalam wilayahnya sendiri yang dipungut berdasarkan peraturan Daerah. Retribusi sampah adalah iuran atau pungutan yang dikenakan pada pemakaian jasa kebersihan yang dipungut berdasarkan undang- undang. Tujuan penelitian ini untuk mengetahui penerimaan retribusi pelayanan persampahan atau kebersihan terhadap Pendapatan Asli Daerah (PAD) dan mengetahui efektivitas penerimaan atau pemungutan retribusi pelayanan persampahan atau kebersihan. Metode analisis data yang digunakan adalah metode deskriptif kuantitatif dan analisis kontribusi. Teknik pengumpulan data observasi, wawancara, studi pustaka. Hasil analisis data menunjukkan bahwa rata- rata kontribusi penerimaan retribusi sampah terhadap PAD 111,96%, masih dalam kriteria kurang memiliki kontribusi. Pencapaian target penerimaan retribusi sampah kurang efektif yaitu 63,40%. Tahun 2017-2019 dikatakan fluktuatif karena mengalami penurunan kemudian peningkatan.

Kata Kunci: Kontribusi, Pendapatan Asli Daerah.

## ABSTRACT

**FAJRI NUR FITRI. 2023. Analysis of Garbage Service Retribution Acceptance at the Environment and Sanitation Service of Majene Regency. Thesis. Accounting Major. Faculty of Economics and Business. Muhammadiyah Makassar University. Supervised by : Syamsuddin and Indriana.**

*Regional Original Revenue (PAD) is revenue obtained by local governments from sources within its own territory which is collected based on Regional regulations. Garbage retribution is a fee or collection imposed on the use of cleaning services that is collected based on law. The purpose of this study was to determine the receipt of solid waste or cleaning service fees on Regional Original Income (PAD) and to determine the effectiveness of receiving or collecting solid waste or cleaning service fees. The data analysis methods in this research were descriptive quantitative method and contribution analysis. Observation data collection techniques, interviews, literature study. The results of data analysis showed that the average contribution of waste retribution acceptance to PAD is 111.96%, still in the criteria of not having a contribution. The achievement of the target for receiving waste retribution was less effective, namely 63.40%. The year 2017-2019 is said to be fluctuating because it has decreased then increased.*

**Key words:** Contribution, Regional Original Income.

