



Implementation of Good Governance Principles in the Execution of the Waste Collection Fee Policy in Tanjungpinang City in 2024

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Abstract

This study examines the implementation of good governance principles in the execution of the waste collection fee policy in Tanjungpinang City during 2024, employing an empirical qualitative case study approach. Primary and secondary data were gathered through structured regional regulations, municipal archives, policy documentation, and in-depth interviews with eleven key informants comprising environmental officials, revenue administrators, legislative members, policy analysts, and local taxpayers, alongside direct field observations. The collected empirical material underwent rigorous qualitative analysis through data reduction, data display, and conclusion drawing, with methodological validation achieved via comprehensive source triangulation. The findings indicate that while institutional accountability and informational dissemination channels have been formally established, their operational efficacy remains constrained by inconsistent supervisory reviews and limited public comprehension. Moreover, regulatory enforcement suffers from widespread non-compliance and incomplete taxpayer registration, undermining municipal revenue targets and local fiscal autonomy. The research concludes that optimizing urban environmental governance necessitates strengthening administrative oversight, enhancing interactive communication strategies, and enforcing statutory provisions consistently across all residential and commercial sectors.

Keywords : Good Governance, Waste Retribution, Public Accountability, Regulatory Compliance, Municipal Management.



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INTRODUCTION

The contemporary global landscape witnesses an unprecedented escalation in urban environmental pressures, prompting municipal administrations worldwide to fundamentally restructure public service delivery frameworks and fiscal mechanisms in strict alignment with democratic institutional norms. As cities grapple with exponential demographic expansion and intensifying ecological degradation, the imperative for robust municipal governance becomes paramount, shifting the administrative paradigm toward decentralized autonomy and financial self-sufficiency. Within this overarching transformation, local governments face the intricate challenge of balancing fiscal mobilization with equitable public service provision, wherein the optimization of locally generated revenues operates as the cornerstone of sustainable municipal development. Consequently, contemporary public administration scholarship increasingly emphasizes that the structural efficacy of regional revenue instruments serves as a definitive litmus test for broader administrative competence and democratic institutional maturation on a global scale.

Notwithstanding the theoretical consensus surrounding fiscal decentralization, empirical investigations into municipal revenue administration frequently reveal persistent systemic vulnerabilities and structural inefficiencies across diverse developing jurisdictions. Previous scholarly inquiries into public welfare management and statutory institutional reforms underscore that revenue collection frameworks frequently falter when administrative structures fail to transition effectively from corporate operational models to rigorous public accountability frameworks. Furthermore, parallel debates within circular economy and waste management governance highlight that structural deficiencies in systemic engagement and risk allocation mechanisms severely undermine the operational viability of municipal fee policies. These critical assessments collectively demonstrate that

mere formalization of regional tariffs is insufficient to guarantee fiscal performance, as systemic bottlenecks rooted in institutional fragmentation continue to impede optimal resource mobilization in urban environmental sectors.

Despite the extensive body of literature addressing municipal finance and environmental taxation, a critical analytical gap persists regarding the micro-level friction between statutory intent and on-the-ground administrative execution, particularly concerning the localized enforcement of good governance principles. While existing studies extensively document broad macroeconomic indicators of regional revenue generation, they predominantly overlook the complex interplay among institutional transparency, administrative accountability, and civic compliance within specific localized waste collection frameworks. Moreover, prior research rarely synthesizes the operational realities of newly enacted regional tax regulations with the qualitative dimensions of public trust and multi-agency coordination, thereby leaving a substantial conceptual void in contemporary administrative science. This empirical and theoretical oversight obscures the precise mechanisms through which governance principles either facilitate or constrain municipal revenue realization in intermediate cities.

Addressing these unresolved theoretical and empirical contradictions represents an urgent academic and practical necessity for modern administrative science, as systemic revenue shortfalls directly threaten the financial viability and ecological sustainability of urban centers. In practical terms, the chronic undercollection of municipal user fees paralyzes essential environmental services, exacerbates budgetary deficits, and erodes the social contract between citizens and local authorities. From an epistemic standpoint, failing to interrogate the micro-foundations of administrative compliance perpetuates an oversimplified understanding of policy implementation, ignoring the socio-legal dynamics that govern taxpayer behavior in subnational contexts. Therefore, resolving these tensions is crucial for advancing both the theoretical boundaries of good governance frameworks and the pragmatic efficacy of municipal environmental policies.

Positioned squarely at the intersection of public administration, legal theory, and local governance studies, this research occupies a distinct niche by providing a granular, empirically grounded evaluation of regulatory execution under a novel legislative framework. Moving beyond conventional macro-level analyses, the present study deploys an intensive qualitative case study to interrogate the lived realities of institutional enforcement, inter-agency coordination, and civic engagement within a specific subnational administrative setting. By examining the micro-dynamics of policy translation, this inquiry bridges the persistent disconnect between high-level normative standards of good governance and their actualized implementation in decentralized environmental administration.

This study aims to comprehensively analyze the implementation of good governance principles within the municipal waste collection fee policy framework of Tanjungpinang City during 2024, utilizing rigorous qualitative methodologies to assess the dimensions of accountability, transparency, openness, and the rule of law. Methodologically, the research contributes a context-rich, triangulated case study design that integrates elite interviews, direct observations, and statutory document analysis to map the complex operational terrain of regional revenue collection. Theoretically, the investigation advances a nuanced framework for understanding administrative compliance and institutional performance, offering critical insights that enrich contemporary scholarly discourses on public sector governance and municipal fiscal reform.

RESEARCH METHODS

This study adopts an empirical approach utilizing a qualitative methodology with a case study design to examine the execution of the waste collection fee policy under good governance principles. Primary and secondary data were harvested through structured sources including official regional regulations, municipal reports, and contextual documentation. Data collection instruments comprised in-depth interviews administered to a purposive sample of eleven key informants consisting of environmental agency officials, regional revenue administrators, legislative members, policy analysts, and local taxpayers, alongside direct field observations and comprehensive archival reviews.

The collected empirical material underwent rigorous qualitative data analysis structured through sequential stages of data reduction, data display, and conclusion drawing. Analytical procedures evaluated the operational dimensions of accountability, transparency, openness, and the rule of law within local administrative processes. Methodological validation was achieved through rigorous

data triangulation across multiple informant testimonies, observational records, and statutory instruments to guarantee academic reliability and scholarly robustness.

RESULTS AND DISCUSSION

Empirical Analysis of Institutional Accountability and Administrative Performance in Municipal Waste Governance

Institutional accountability constitutes a fundamental pillar for evaluating administrative performance within municipal environmental governance systems. The execution of local public policies requires structured operational frameworks that guarantee transparent resource allocation and rigorous performance evaluation. Within the context of local public administration, functional accountability bridges the operational gap between regulatory mandates and actual service delivery outcomes. Administrative mechanisms must systematically incorporate statutory guidelines to maintain institutional legitimacy and foster public trust in municipal governance.

Empirical investigation into municipal waste management reveals that structural clarity directly enhances bureaucratic responsibility and operational efficiency. Consequently, administrative architectures designed around distinct role assignments mitigate jurisdictional overlaps and reinforce managerial oversight. Bureaucratic units must adhere strictly to established operational protocols to prevent institutional friction during service delivery. Performance tracking systems provide the necessary data inputs for continuous administrative self-assessment and strategic readjustment.

The operational parameters governing institutional accountability within municipal organizations require thorough empirical examination through standardized administrative metrics. Formalized institutional boundaries established by regional authorities ensure that task allocation exhibits high compliance across distinct operational divisions. Workflow standardization remains at a moderate level, indicating potential bottlenecks in procedural execution across specialized technical units. Financial reporting demonstrates robust ledger reconciliation practices between specialized technical departments and revenue administration bodies.

Table 1. Operational Parameters of Municipal Administrative Accountability

Administrative Dimension	Execution Mechanism	Compliance Level
Task Allocation	Formal Job Descriptions	High
Workflow Standardization	Standard Operating Procedures	Moderate
Financial Reporting	Ledger Reconciliation	High
Supervisory Review	Hierarchical Auditing	Moderate

Source: Primary Empirical Data and Municipal Reports, 2024

Conversely, supervisory review processes maintain moderate efficacy, pointing toward institutional constraints in continuous field monitoring. These operational metrics underscore the dual nature of current administrative structures, where formal mandates coexist with procedural friction. Evaluating these operational parameters helps administrative leaders identify specific structural vulnerabilities within the municipal hierarchy. Addressing these internal discrepancies is essential for optimizing the overall delivery of public cleaning services.

Evaluating the empirical findings necessitates engaging with broader theoretical discourses concerning public sector accountability and governance structures. Scholarly literature consistently emphasizes that structural accountability operates as a multidimensional construct encompassing fiscal, legal, and managerial dimensions. In municipal waste management frameworks, fiscal accountability ensures that revenue collection streams align with statutory expectations and budgetary targets. However, institutional realities often present significant divergences between projected fiscal inflows and actual administrative collections.

Such discrepancies highlight the limitations of conventional bureaucratic controls when confronted with complex socio-economic realities at the local level. Addressing these systemic challenges requires embedding adaptive management models within existing municipal hierarchies. Theoretical frameworks suggest that decentralized monitoring units can significantly improve localized

revenue recovery rates. Administrative flexibility enables agencies to respond more dynamically to unexpected fiscal shortfalls and community resistance.

The institutional framework governing waste collection fees in Tanjungpinang City establishes clear functional boundaries between environmental agencies and revenue bodies. The operational division separates technical service execution from financial administration, creating an internal system of administrative checks and balances. Empirical observations indicate that this institutional separation theoretically enhances procedural clarity and prevents the conflation of operational duties. Nevertheless, the practical execution of this division frequently suffers from communicative latency between distinct administrative entities.

Such latency hampers rapid responses to emerging collection anomalies and delays corrective administrative interventions. Consequently, structural integration must be complemented by real-time data sharing protocols to sustain high levels of institutional accountability. Inter-agency coordination mechanisms bridge the operational divide between field collection teams and central financial administrators. Establishing unified digital dashboards ensures that all relevant stakeholders maintain synchronized visibility over revenue inflows and arrears.

The synthesis of empirical data and theoretical perspectives confirms that institutional accountability serves as a critical determinant of policy success. When administrative procedures are meticulously enforced, municipal authorities can systematically track performance metrics and allocate operational resources efficiently. However, empirical observations demonstrate that bureaucratic compliance alone is insufficient to guarantee optimal policy outcomes in complex urban environments. External variables, including public cooperation and socioeconomic adaptability, exert profound influences on the practical realization of administrative mandates.

Therefore, institutional frameworks must cultivate adaptive capacities that extend beyond rigid hierarchical control mechanisms. Strengthening these internal feedback loops remains paramount for bridging the gap between legislative intent and administrative execution. Future administrative reforms must prioritize capacity-building initiatives for frontline personnel involved in fee collection and taxpayer outreach. Sustained institutional resilience ultimately depends on harmonizing internal bureaucratic accountability with responsive external stakeholder engagement.

Transparency and Public Information Dissemination Dynamics in Waste Governance

Institutional transparency constitutes an indispensable dimension of contemporary governance frameworks designed to foster civic engagement and administrative compliance within municipal public services (Nguyen et al., 2024). The execution of waste collection fee policies relies heavily on clear communication channels between municipal authorities and local taxpayers to guarantee mutual understanding of administrative responsibilities. In the context of Tanjungpinang City, empirical observations indicate that information dissemination regarding fee structures is channeled through official municipal portals, radio broadcasts, and printed notices (Apriyani, 2025). Administrative transparency ensures that taxpayers receive precise details concerning tariff classifications and payment procedures as mandated by regional regulatory frameworks (Pemerintah Daerah Kota Tanjungpinang, 2024). Consequently, robust informational dissemination mitigates informational asymmetries that typically hinder public compliance in developing urban economies (Maalouf & Agamuthu, 2023).

Table 2. Media Channels and Public Information Reach in Tanjungpinang City

Dissemination Channel	Target Audience Category	Information Clarity Index
Official Municipal Portals	Commercial Entities	High
Radio Broadcasts	General Residential Public	Moderate
Printed Notices	Household Taxpayers	Moderate
Direct Collector Notices	Informal Business Sector	High

Source: Primary Empirical Data and Field Observations, 2024

The empirical documentation presented in Table 2 delineates the operational reach of various information dissemination channels utilized by municipal authorities in Tanjungpinang City. Official municipal portals exhibit high information clarity among commercial entities capable of accessing digital regulatory repositories (Nguyen et al., 2024). Conversely, radio broadcasts and printed notices

achieve moderate clarity ratings among the general residential public due to varying levels of media consumption habits (Apriyani, 2025). Direct collector notices yield high clarity for informal business operators who interact directly with municipal field staff during fee collection cycles (Pemerintah Daerah Kota Tanjungpinang, 2024). These structural variations emphasize the necessity of diversifying communication strategies to reach heterogeneous taxpayer segments effectively across the municipality (Maalouf & Agamuthu, 2023).

Evaluating these empirical patterns requires engaging with broader theoretical discourses concerning public trust, digital transformation, and administrative communication in local governance. Scholarly literature underscores that mere availability of official data does not automatically translate into public comprehension or heightened compliance levels (Al Fariz et al., 2024). Effective transparency demands communicative mechanisms that actively engage citizens and elucidate the direct linkage between fee contributions and municipal environmental service quality (Latifah & Soewarno, 2023). When municipal agencies fail to establish interactive dialogues, taxpayers frequently perceive collection policies as fiscal burdens rather than collaborative contributions to sustainable urban development (Fithriyyah et al., 2025). Addressing this perceptual gap necessitates integrating advanced communication technologies and smart city frameworks into routine administrative operations (Addas et al., 2024).

The intersection of transparency and financial performance in municipal waste management is further illuminated by contemporary research on environmental accounting and governance systems (Li et al., 2024). Transparent reporting structures enable regulatory bodies and legislative monitors to track revenue streams and evaluate the cost efficiency of urban cleaning operations (Darma et al., 2023). In Tanjungpinang City, financial transparency is operationalized through structured billing documents and official receipts issued to registered taxpayers (Pemerintah Daerah Kota Tanjungpinang, 2024). However, field interviews reveal that many citizens remain unfamiliar with the broader fiscal allocation of collected revenues toward fleet maintenance and landfill operations (Fidiawati, 2025). This disconnect weakens the psychological contract between the local government and the taxpaying public, ultimately undermining long-term revenue mobilization efforts (Aryo, 2024).

Comparative studies across developing regions demonstrate that enhancing transparency directly correlates with improved public trust and higher municipal revenue collection rates (Mandpe et al., 2023). Sustainable solid waste management frameworks require transparent disclosure of budgetary constraints and operational expenditures to cultivate collective responsibility among urban residents (Ferronato et al., 2024). Municipal authorities must transition from passive information distribution models to proactive public engagement strategies that demystify tariff adjustments and collection procedures (Voukkali et al., 2023). By fostering open channels for continuous feedback, local administrations can convert administrative data into actionable knowledge that empowers citizens to participate meaningfully in environmental governance (Chigbu, 2024). Such administrative openness serves as a vital catalyst for overcoming public resistance against municipal fee policies (She et al., 2025).

The integration of circular economy principles into municipal waste governance further elevates the importance of transparent communication regarding resource recovery initiatives (Gaur et al., 2024). When citizens understand how waste fees contribute to advanced recycling facilities and sustainable municipal infrastructure, their willingness to comply with financial obligations increases significantly (Wagaw & Babu, 2023). In Tanjungpinang City, however, informational campaigns predominantly focus on mandatory payment instructions rather than the broader ecological and economic benefits of integrated waste management (Pemerintah Daerah Kota Tanjungpinang, 2024). This narrow communicative scope limits public appreciation of the policy's long-term environmental value and reduces cooperative engagement in local sustainability programs (Mwanza & Telukdarie, 2024). Broadening the informational narrative to encompass circular economy metrics can bridge the cognitive divide between administrative mandates and community participation (Wang et al., 2023).

Institutional transparency also serves as a crucial safeguard against administrative malpractice and revenue leakage within municipal collection systems (Muhammad, 2024). Clear documentation protocols and publicly accessible tariff schedules eliminate discretionary ambiguities that may arise during field collections by municipal personnel (Pemerintah Daerah Kota Tanjungpinang, 2024). Empirical findings indicate that standardized billing instruments enhance procedural predictability and protect taxpayers from arbitrary fee variations imposed by unauthorized intermediaries (Darma et al.,

2023). Nevertheless, institutional enforcement of these transparent protocols requires continuous digital auditing and rigorous internal supervision to prevent administrative subversion (Rulashe & Ijeoma, 2022). Maintaining strict adherence to statutory transparency standards remains essential for preserving institutional integrity and public confidence (Sarwar, 2025).

The broader implications of communication strategies in public administration highlight the interplay between administrative transparency and technology adoption (Nguyen et al., 2024). Leveraging digital platforms and smart infrastructure can streamline the dissemination of billing information and facilitate secure electronic transactions for urban households (Addas et al., 2024). In the specific context of Tanjungpinang City, pilot digital integration efforts remain constrained by uneven technological infrastructure and demographic disparities in digital literacy among taxpayers (Apriyani, 2025). Consequently, municipal authorities must maintain hybrid communication models that combine traditional physical notices with emerging digital channels to ensure universal accessibility (Fidiawati, 2025). Adapting communication mechanisms to local socio-economic realities is imperative for achieving sustainable administrative outcomes (Al Fariz et al., 2024).

International frameworks on environmental health emphasize that transparent communication regarding waste management directly influences public health outcomes and community hygiene practices (World Health Organization, 2024). Improper waste disposal practices often stem from a lack of public awareness regarding both environmental hazards and available municipal collection services (Raphela et al., 2024). Transparent dissemination of collection schedules and service standards enables households to align their domestic waste routines with municipal operational cycles (Mahardika & Pratamo, 2024). Furthermore, clear administrative communication reinforces the normative expectation that waste collection fees are vital investments in public health and urban cleanliness (Fithriyyah et al., 2025). Strengthening this communicative link empowers local communities to act as active partners in municipal environmental governance (Wuwung et al., 2022).

The synthesis of empirical data and theoretical insights confirms that administrative transparency is a multidimensional prerequisite for effective municipal governance. While Tanjungpinang City has established foundational channels for information dissemination, optimizing transparency requires shifting toward interactive, communicative, and technologically supported engagement strategies (Pemerintah Daerah Kota Tanjungpinang, 2024). Bridging the gap between bureaucratic disclosure and public comprehension demands sustained institutional commitment to taxpayer education and participatory dialogue (Latifah & Soewarno, 2023). By aligning communication practices with the evolving needs of urban society, municipal authorities can enhance policy compliance, bolster revenue realization, and foster enduring public trust in local governance institutions (Aryo, 2024).

Enforcement of Legal Compliance and Regulatory Adherence in Municipal Solid Waste Retribution

The implementation of regional public policies requires a robust legislative foundation to guarantee binding compliance from both administrative bodies and community stakeholders (Pemerintah Pusat, 2022). In the domain of municipal waste management, statutory instruments define the legal parameters for fee collection and establish mandatory obligations for service recipients (Pemerintah Daerah Kota Tanjungpinang, 2024). Within Tanjungpinang City, the execution of the local retribution framework is anchored in formal legal mandates designed to optimize municipal revenue generation (Darma et al., 2023). However, translating legislative frameworks into uniform field compliance remains a complex challenge for local administrative authorities (Fidiawati, 2025). Consequently, the rule of law serves as an indispensable yardstick for evaluating the operational integrity of urban environmental governance (Al Fariz et al., 2024).

Empirical findings from field investigations indicate that a significant proportion of urban households utilize municipal waste services without fulfilling their mandatory financial contributions (Aryo, 2024). This compliance deficit exposes a structural disconnect between statutory obligations and actual civic behavior within residential communities (Apriyani, 2025). Legal non-compliance severely undermines municipal revenue targets, restricting the local government from attaining projected fiscal autonomy (Bin-Armia et al., 2024). Scholarly analyses emphasize that administrative regulations lose their coercive efficacy when enforcement mechanisms fail to address widespread evasion among service beneficiaries (Mahardika & Pratamo, 2024). Addressing these systemic gaps demands a

rigorous re-evaluation of statutory oversight and institutional sanctioning protocols (Rulashe & Ijeoma, 2022).

Table 3. Regulatory Enforcement and Household Compliance Metrics

Compliance Category	Registered Entities	Non Registered Entities	Adherence Rate
Commercial Enterprises	High	Low	Optimal
Formal Residential Zones	Moderate	Moderate	Moderate
Informal Settlements	Low	High	Deficient
Institutional Facilities	High	Low	Moderate

Source: Primary Empirical Data and Regional Regulatory Archives, 2024

The empirical documentation presented in Table 3 delineates the distinct compliance tiers observed across various taxpayer categories within the municipality. Commercial enterprises exhibit high registration levels and optimal adherence due to routine business licensing controls (Pemerintah Daerah Kota Tanjungpinang, 2024). Conversely, informal settlements display deficient adherence rates characterized by high proportions of non-registered entities utilizing waste services (Raphela et al., 2024). Formal residential zones and institutional facilities demonstrate moderate compliance, reflecting inconsistent monitoring by local field collectors (Darma et al., 2023). These structural discrepancies highlight the urgent necessity for targeted legal enforcement strategies tailored to specific urban settlement patterns (Shooshtarian et al., 2022).

The theoretical implications of regulatory non-compliance extend into broader discourses concerning legal certainty and administrative justice in developing economies (Muhammad, 2024). When legal mandates are selectively enforced, public perception of institutional fairness degrades, fostering widespread cynicism toward local governance structures (Nguyen et al., 2024). Effective rule of law requires uniform application of statutory sanctions against non-compliant entities regardless of their socioeconomic standing (Sarwar, 2025). In municipal waste frameworks, the absence of stringent punitive measures for fee evasion encourages free-riding behavior among community members (Fithriyyah et al., 2025). Therefore, municipal authorities must institutionalize predictable legal repercussions to reinforce the normative value of civic obligations (Li et al., 2024).

The intersection of legal enforcement and sustainable environmental management necessitates aligning regional retribution policies with broader circular economy principles (Chigbu, 2024). Modern regulatory frameworks increasingly incorporate extended producer responsibility and resource recovery mandates to bolster municipal sustainability performance (Mwanza & Telukdarie, 2024). In Tanjungpinang City, however, current legal provisions remain heavily focused on fiscal retribution rather than comprehensive incentive structures for waste reduction (Pemerintah Daerah Kota Tanjungpinang, 2024). This narrow legislative scope limits the transformative potential of environmental policies and inhibits the integration of innovative recycling initiatives (Mandpe et al., 2023). Expanding legal instruments to encompass market-based incentives can bridge the divide between compliance enforcement and ecological sustainability (Ferronato et al., 2024).

Comparative legal studies demonstrate that modernizing municipal enforcement mechanisms requires leveraging digital tracking systems and smart city innovations (Addas et al., 2024). Integrating internet-of-things applications into waste collection monitoring enables real-time identification of non-compliant zones and optimizes field inspection routes (Gaur et al., 2024). Within Tanjungpinang City, administrative adoption of digital auditing tools remains constrained by budgetary limitations and infrastructural deficits (Apriyani, 2025). Consequently, enforcement agencies continue to rely on manual verification methods that are highly susceptible to human error and oversight omissions (Fidiawati, 2025). Overcoming these operational bottlenecks is vital for establishing a transparent and legally resilient revenue collection architecture (Latifah & Soewarno, 2023).

The role of legislative oversight bodies is critical in maintaining the legal accountability of executive agencies tasked with fee collection (Pemerintah Pusat, 2022). Regional legislative councils possess the constitutional authority to evaluate executive performance and mandate corrective adjustments when collection targets are systematically missed (Aryo, 2024). Empirical observations

reveal that legislative reviews frequently emphasize fiscal deficits without providing structural solutions for enhancing grassroots enforcement capacity (Darma et al., 2023). Strengthening the collaborative synergy between legislative watchdogs and municipal operational units can enhance regulatory coherence and administrative responsiveness (Rulashe & Ijeoma, 2022). Such institutional alignment ensures that legal mandates are backed by sufficient political will and resource allocation (Muhammad, 2024).

International environmental standards underscore that robust legal frameworks are essential for mitigating the public health hazards associated with improper waste disposal (World Health Organization, 2024). When municipal authorities fail to enforce collection regulations, accumulated refuse creates severe environmental degradation and threatens community well-being (Raphela et al., 2024). Legal compliance is therefore not merely a fiscal requirement for revenue generation, but a fundamental prerequisite for safeguarding public health and urban hygiene (Mahardika & Pratamo, 2024). Enforcing retribution policies establishes a shared responsibility model where financial contributions directly support safe waste disposal operations (Fithriyyah et al., 2025). Consequently, rigorous legal enforcement directly correlates with improved environmental quality and enhanced municipal resilience (Wuwung et al., 2022).

The structural challenges of enforcing waste collection fees also intersect with broader economic pressures experienced by vulnerable urban segments (Bin-Armia et al., 2024). Imposing uniform tariff structures without accounting for economic disparities often generates community resistance and exacerbates non-compliance trends (Aryo, 2024). Effective legal frameworks must incorporate progressive pricing mechanisms and equitable relief provisions to protect low-income households while maintaining revenue stability (Pemerintah Daerah Kota Tanjungpinang, 2024). Balancing punitive enforcement with empathetic administrative discretion ensures that regulatory measures command broader social legitimacy (Sarwar, 2025). Cultivating this regulatory balance is essential for securing long-term civic cooperation and policy sustainability (Al Fariz et al., 2024).

The synthesis of empirical findings and theoretical perspectives confirms that the rule of law is the ultimate determinant of policy efficacy in municipal waste governance. While Tanjungpinang City possesses comprehensive foundational regulations, bridging the implementation gap requires aggressive administrative outreach and consistent sanctioning mechanisms (Pemerintah Daerah Kota Tanjungpinang, 2024). Municipal authorities must systematically update their taxpayer databases and eliminate structural exemptions that shelter non-compliant service beneficiaries from legal liability (Fidiawati, 2025). Establishing an uncompromising commitment to regulatory adherence will ultimately elevate institutional credibility, optimize revenue collection, and ensure sustainable urban development (Darma et al., 2023).

CONCLUSION

The empirical investigation into municipal environmental governance in Tanjungpinang City reveals that operationalizing administrative accountability, transparency, and legal compliance remains critical for optimizing waste collection fee policies (Pemerintah Daerah Kota Tanjungpinang, 2024). Institutional accountability establishes clear functional boundaries between technical service execution and financial administration, yet faces structural hurdles due to inconsistent field monitoring and workflow bottlenecks (Darman et al., 2023). Furthermore, while information dissemination mechanisms successfully distribute regulatory notices to targeted taxpayer segments, the persistence of informational asymmetries hinders broader civic comprehension and voluntary compliance (Apriyani, 2025). The enforcement of statutory provisions is further compromised by widespread non-registration among urban households, exposing a significant gap between legislative design and grassroots administrative execution (Aryo, 2024). Consequently, bridging these systemic deficits requires municipal authorities to harmonize administrative oversight, enhance public communication strategies, and enforce regulatory provisions consistently to achieve sustainable fiscal autonomy and effective urban cleaning management (Fidiawati, 2025).

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