Abstract—PD. Kebersihan is Bandung Government owned company that responsible for managing municipal solid waste in Bandung. The purposes of PD.Kebersihan as a state owned company is expected to do municipal solid waste management service and can support the local government revenue. The identification analysis has found that the problems in PD.Kebersihan are from financial, operational, and organizational activity. This identification has also shown that the company is not surviving recently, but the material support and non-material support such as guarantee and financial subsidized that given by the local government has save this company. The company’s problems can be solved by using the turnaround strategy, which mean that the restructuring would be imposed through the operational, organizational, and financial changes by using several methods such as management review, activity based costing, and TOWS matrix. The restructuring process will take one-year program. The process are consists of changes in retribution tariff and billing system, cutting ineffective employees, rescheduling in international loan debt, adding new technology, adding new sources of income, changing the subsidized income to become the public service income, creating the business process and business model mapping and creating the value proposition to enhance employees performance, motivation, and discipline. Cost of restructuring will take Rp. 43,355,200,000, - and will be projected in three scenarios such as worse scenario, most likely scenario, and optimistic scenario. The returned value is calculated based on several methods such as NPV, IRR, and MIRR. This methods are planning to have a value return in projection at sequences (Rp. 20,866,154,012 - Rp. 112,689,078,895), (24% - 91%) and (23% - 71%). The payback period will be planned at 1.6-2.7 years. The restructuring results will also be planned to raise revenue for 17% CAGR, lowering operational cost for 2% CAGR and raising employee’s prosperity for 32% in 5 years projection. The value of risk in restructuring program is calculated by comparing the sum of money that government should to pay in case of subsidized or public service payment in 5 years (2012-2016). The risk has been analyzed in case the program is not running well. The cost of risk for this program is 9.89% of the 5 years government subsidized projection. If the restructuring program applied and become success then the government of Bandung will gain benefit for reducing the public service payment for 44.3% of the 5 years government subsidized projection. Company valuation is based on the 5 years projection (2012-2016). The future value in 2016 is predicted to be Rp.438,497,803,914, and the present value in 2012 is predicted to be Rp.244,252,233,875. Company valuation is aimed for gaining more capital from public if the government decided to make this company go public.

Keyword: Municipal Solid Waste Management, Public Service, financial, operational, organizational, government, cleanliness, restructuring, retribution, subsidized, scenario, risk.

I. INTRODUCTION

Solid Waste services in Bandung city with a population of ± 2.5 Million People, 30 Districts, 151 Sub districts and 1,557 RW generate waste of ± 7,500 M³ per day. PD.Kebersihan in 2011 had 1,664 human resources consisting of 15
executive positions, and since the year of 2010, all employees are already changed to local owned enterprises employee. Coverage area of PD.Kebersihan includes four operational regions; they are North Bandung area, West Bandung area, East Bandung area and South Bandung area. PD.Kebersihan sweeps roads and traditional markets that include protocols and collector roads along the 224 KM and 43 markets location throughout Bandung City.

PD.Kebersihan transport facilities have 106 transport units with an average daily operating as many as 90 units and working for 192 rotations. The average of solid waste volume is 2,131 M³/day, which is transported to landfill. PD.Kebersihan is one of the business entities owned by the local government that have double obligation on its purposes, which on one hand is required to provide a professional municipal solid waste management public services, and on the other hand are also required to contribute to local government annual revenue, hence as a local government owned company, PD Kebersihan should matched its main duties and function to the city’s planning policy.

A. Main Duty
Organizing the solid waste management services to achieve a clean city condition and gaining income.

B. Main Function
1. The urban solid waste management are includes sweeping, collection, transportation, treatment and final disposal.
2. Become the business organization of solid waste management.

C. Vision & Mission
The vision and mission that owned by PD.Kebersihan is the Local Government of Bandung’s policy. Here is the vision and mission of PD.Kebersihan:

Vision
- Become the sustainable waste solid waste management development through environment friendly policy to make Bandung to become free from Rubbish.

Mission
- Developing human resources of municipal solid waste management basis competency;
- Develop a waste management system on the basis of appropriate technology and lead to high technology according to the demands of development;
- Develop a financing waste management system that can support optimum service delivery;
- Develop a waste management system throughout public and private partnership scenario.

II. BUSINESS ISSUES EXPLORATION

The Identification problems in PD.Kebersihan will be done by analyzing the balance sheet, operations and corporate management in a comprehensive manner through the methods that will be planned. The next step is finding the alternative solution, which is suitable to solve the problems in PD.Kebersihan. The methods for problem identification are base on primary and secondary data. The primary data are Executive interview and Field visit. The secondary data are the financial report (2007-2011), company profile 2011, and others research such as road sweeping analysis.

A. Conceptual Framework

The framework for my research is based upon all of the business aspect of the company. Financial, operational and organizational are the aspects of my research.
B. Method of Data Collection and Analysis

There are several points of an author research such as operational performance, financial performance and organizational performance. All of these variables are dependant one another. Methods of data collection on author research are:

- **Executive Interview**
  Executive interview is important for knowing the problem that obviously occurs in the company.

- **Field Visiting**
  To know how operation is working in the company author is visiting several operational spot in the company.

- **Secondary Data**
  The secondary data is use for knowing the company’s problem explicit factor. Financial report 2007-2011, company profile, and other research that has been done related to operational, financial and organizational are the secondary data that author use for this research.

- **Study Literature**
  Study literature using by the author are several books that related to business strategy, financial book and others.

- **Web Information**
  Web information such as Google and other media are important to know the update of the related business that the author in research with.

- **Methods to analysis the financial problem in the company using:**
  - Financial Ratio
  - Common Size Financial Statement
  - Macroeconomics Analysis
  - Qualitative Financial Observation

- **Methods to analysis the operational problem in the company is using:**
  - Operational Quantitative Identification
  - Environmental Factor Analysis Summary (EFAS)
  - Internal Factor Analysis Summary (IFAS)

- **Methods to analysis the organizational problem in the company is using:**
  - Organizational Structure Analysis
  - Organizational Culture Analysis
  - Organizational Resources Analysis

C. Analysis Of Business Situation

Business situation is based on financial, operational and organizational approach, which has been described on the previous identification methods.

- **Financial Review**
  - The financial condition of a company has many problems such as matured foreign debt, negative networking capital, equity eroded by the amount of accumulated losses and the poor performance of financial ratios.
  - The retribution collecting activity is not well performed especially for household retribution.
  - The inflation is not followed by the adjustment of the waste rate/tariff.
  - PD.Kebersihan is a business in government guarantee, which means this company is going to be survived any day.
Operational Review

- The operational condition of a company has many problems both in term of quality and in term of quantity. In term of quality, this company is having many problems such as stink and untidy Temporary Disposal, in threat of losing landfill; many waste management tools are already old, less communication with income sources and have a bad perception from the people.

- Base on Internal Environmental Scanning (IFAS) the company operational quality is at 228 in score, this is below average performance.

- Base on External Environmental Scanning (EFAS) the company operational quality is at 203 in score, this is below average performance.

- The quantity performance in operational activity, PD.Kebersihan has several points that need to be fixed. In table below can be seen the summary of quantity analysis in PD.Kebersihan.

<table>
<thead>
<tr>
<th>Quantitative Factor</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transformed Waste</td>
<td>28%</td>
</tr>
<tr>
<td>The Number Of Operating Truck</td>
<td>85%</td>
</tr>
<tr>
<td>The optimal use of Truck</td>
<td>63%</td>
</tr>
<tr>
<td>Landfill Utilization</td>
<td>53%</td>
</tr>
<tr>
<td>Truck Adequacy Number</td>
<td>71%</td>
</tr>
<tr>
<td>Street Sweeping Efficiency</td>
<td>176%</td>
</tr>
</tbody>
</table>

Organizational Review

- Base on the identification using several sources, author has found that the company’s management is not using its potential.

- First is the slim organization that company owned is not managed well by not calculating the workload in each position.

- The culture of the company is blurring or even it has been neglecting since the beginning.

- The resources such as infrastructure, facilities, and human resources are not well managed because there is no detailed operational standard that ruled in this company.

- The employee welfare is neglecting by the company, because the company has a problem on its financial position.

III. BUSINESS SOLUTION

The solution for the problem in PD.Kebersihan is based on financial, operational and organizational view. These three aspects are very dependant one another. The solution will begin from the organizational aspect, then operational and the final is financial.

A. Organizational Restructuring Solution

Solutions for organizational problems can be done by changing or improving the organization’s structure, culture, and available human resources. The planned changes are considered based upon the amount of financial benefits the company shall potentially receive.

Organization’s Structure

- The supervisor unit is should be disbanded because the function is already performed by the Board of Trustee and executives.

- The role of the General Director shall be divided into three categories, which are human resource director, financial director and billing director. This is done so that each director can further focus in its role.

- The TPA management subsection is should be omitted because the management of TPA is already done by the West Java Provincial Government.
Organization’s Culture

The organizational culture needs improvement through the consolidation of the company’s values (vision and mission) for each of its employees. The core of the company value’s consolidation is the improvement of its employees’ motivation and work ethics. This can be done by providing company slogans that cover the aforementioned vision and values. An example given regarding this slogan is “Quality and Professional Waste Management.” The meaning of ‘quality’ is that the waste management quality is comprehensive and utilizes accurate and appropriate technology, the use of a system which has good standards and capable of achieving the targeted results. The meaning of ‘professional’ is the ownership of reliable human resources, which may work according to operational standards, and the availability of a system suitable to provide the necessary performance.

Organization’s Resources

- Human Resources
  The reduction of the number of work personnel is a consequence of the proposed changes in the billing and tariff adjustment system and the implementation of the advanced pressing stations.

- Waste Process Infrastructure
  The waste process infrastructure which PD.Kebersihan posses which include one main office, 4 regional operation offices, and 164 temporary waste disposal sites are valuable capitals for the company. The advances of waste process business, which is especially related in the recycle process of plastic, can be made future considerations for horizontal business expansion.

- Business Model
  The development of the company’s business model can be done by making a simple business model, which covers Key Partners, Key Activities, Value Proposition, Customer Relationships, Customer Segments, Key Resources, Channels, Cost Structures, and Revenue Stream.

B. Operational Restructuring Solution

- Qualitative Restructuring
  The result of the TOWS Matrix method has produced some crucial approaches that are directly very influential on the company's condition, which includes:
  - Improved system of garbage collection and tariff adjustment for existing revenue sources;
  - Income source additions from special events;
  - Use of public services funds;
  - Use of new waste processing technologies that improve the company's performance;
  - Improve the performance of street sweeping activity.

- Quantitative Restructuring
  Quantitative analysis is defined as the calculation of the economic analysis in the planning application of the TOWS Matrix methods together with the follow-up of the quantitative identification process that previously has been done.
  - Billing System and Tariff Adjustment
  - Public Services Income
  - Operational Cost Reduction By Using New Technology Tools (In table below is the planning of new pressing machine station).

<table>
<thead>
<tr>
<th>Coverage Area</th>
<th>Waste Generation (M$^3$)</th>
<th>Ratio</th>
<th>Number of Stations</th>
</tr>
</thead>
<tbody>
<tr>
<td>North Bandung</td>
<td>559</td>
<td>2.7</td>
<td>3</td>
</tr>
<tr>
<td>East Bandung</td>
<td>532</td>
<td>2.6</td>
<td>2</td>
</tr>
<tr>
<td>South Bandung</td>
<td>800</td>
<td>3.9</td>
<td>4</td>
</tr>
<tr>
<td>West Bandung</td>
<td>1,002</td>
<td>4.9</td>
<td>5</td>
</tr>
</tbody>
</table>

C. Financial Restructuring Solution

The solution for the company’s financial problems is by doing long term financial
planning that combines to operational and managerial strategies. The operational and managerial strategies have been counted its economical value by using quantitative identification. The restructuring of the company’s matured overseas debt should also be covered by the proposed solution. The cost of the company’s restructuring shall have its economical value evaluated through the methods of NPV (Net Present Value), IRR (Internal Rate of Return), MIRR (Modified Internal Rate of Return) and Payback Period. Each change is capable of resulting significance financial consequence, so the expenditure should be calculated carefully in term of strategic planning.

➢ Foreign Debt Restructuring

The overseas debt of PD.Kebersihan which is matured in the year of 2010 amounts up to Rp.30,787,286,485, have been paid 5% in the year of 2011, and the remaining debt is Rp.29,247,067,161.

The restructuring scenario is by performing rescheduling by means of cut off on penalty (most likely), cut off on penalty + interest (optimistic), or without cut off at all (worst). In this scenario, the rate of annual interest is calculated with a rescheduling period of 10 years.

<table>
<thead>
<tr>
<th>Rescheduling Scenario</th>
<th>Total Loan</th>
<th>Interest</th>
<th>10 Years Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Worst</td>
<td>29,247,067,161</td>
<td>4.71%</td>
<td>3,734,631,329</td>
</tr>
<tr>
<td>Most Likely</td>
<td>21,348,947,675</td>
<td>4.71%</td>
<td>2,726,100,651</td>
</tr>
<tr>
<td>Optimistic</td>
<td>7,120,376,512</td>
<td>4.71%</td>
<td>909,218,728</td>
</tr>
</tbody>
</table>

➢ Financial Projection (2012-2016)

Projected financial scenarios are made based on possibilities, ranging from worst scenario, most likely scenario, and optimistic scenario. This method of projection is done by making a forecast on the income statement by the use of CAGR from the historical data of 2007-2011. The growth rate resulted from CAGR will then be used without change on the most likely scenario. The worst scenario uses 80% CAGR for income and 120% CAGR for expenditure while the optimistic scenario uses 120% CAGR for income and 80% CAGR for expenditure.

➢ NPV, IRR, MIRR and Payback Period

Investment aids for the company’s capital in the year 2013 as part of the restructurization must be accounted and monitored in its use. The measurement methods used in this investment include the methods of NPV (net present value), IRR (Internal Rate of Return), MIRR (Modified Internal Rate of Return) and Payback Period. The use of these methods aren’t separate from the several important factors such as WACC (Weight Average Cost of Capital), inflation rate, risk free rate, bank and central bank lending rates.

• WACC (Weight Average Cost of Capital)

The WACC that the company produces is based upon two factors: the cost of equity and the cost of debt in which both posses’ different interest rates. The cost of equity weight stems from the amount of investment given for the restructurization cost, as for the cost of debt is the amount of debt that the company still owns. The interest rate of the cost of equity is dependent on the risk free rate in which the risk free rate is inflation rate added by the interest rate of the central bank. The inflation rate used is the inflation rate prediction of 2012, which is the result of calculation using CAGR while the central bank interest rate is the latest interest rate published with the longest interest rate tenor. The risk free rate value of the company is 12.45%, in which this value is the lowest interest rate value used by the cost of equity. The credit interest rate is the interest rate that stems from one of the private banks, in which its value is used as the interest rate of the company is cost of debt. The value of the company’s cost of debt interest rate is 10%. The company’s cost of equity weight is 57% while the company’s cost of debt load is 43%. The value of the load and the interest rate of both the cost
of equity and cost of debt is multiplied and then added to result in WACC. The company’s WACC value is 11.40%, which is then used as the interest rate factor for the methods of NPV, IRR and MIRR.

- **NPV (Net Present Value)**
  The Net Present Value is a parameter, which used to estimate how much a potential project will contribute to the stakeholder’s wealth. In the PD.Kebersihan NPV is the contribution value for the restructurization cost that is paid by the company. PD.Kebersihan NPV involves several different factors, including the company’s WACC and free cash flow during the period of 2013-2016. The projection is done from the year 2012 but also based upon the research done in the middle of the year 2012 and has not included the most recent financial data nor the effective restructurization implementation from the years 2013 and 2014, so that only by the year 2014 the benefits of restructurization shall take effect for the company, although the aid is given in early 2013. Free cash flow given by the company is taken from the reduction between the net cash flow from operational activities subtracted with the cash flow from investment activities. Investment activities become the indication that the company is capable of making investments of the available value. The acceptance of donation is the remaining fund given by the equitor as part of the company payment from Cash. The result of the net present value analysis given by the worst, most likely and optimistic scenarios all provide positive results, so it can be said that the entire restructurization process is at low risk.

- **IRR (Internal Rate of Return)**
  The IRR is the percentage of fund return for the performed project until the value of NPV = 0, this method is done so that we can quickly know whether this project shall return the funds we have invested or not. The result of the IRR on the worst, most likely and optimistic scenarios range from 24% - 91%, this shows that proposed restructurization plan has low risk.

- **MIRR (Modified Internal Rate of Return)**
  The MIRR is one of the methods to prevent double IRR so that its accuracy rate is better than ordinary IRR. Its calculation is done by performing discounts on the results of future value received by using the WACC rate. Each of the returns shall be discounted against the year end planning and added into terminal value (TV). The discount rate forces the PV (Present Value) from the TV (Terminal Value) to become equal with the fund that is defined as MIRR. The MIRR percentage given by the worse, most likely and optimistic scenarios range between 23% - 71%. This information indicates that the proposed restructurization has small risk.

- **Payback Period**
  Payback period is the necessary time for the investment profit fund to pay the investment cost, which has been invested. The calculated payback period with the discounted return accumulation, with the WACC interest rate, given by the worst, most likely, and optimistic scenarios range between 1.6 - 2.67 years.

### FACTORS

<table>
<thead>
<tr>
<th>FACTORS</th>
<th>WORST</th>
<th>MOST LIKELY</th>
<th>OPTIMISTIC</th>
</tr>
</thead>
<tbody>
<tr>
<td>EBITDA (Rp)</td>
<td>63,333,58</td>
<td>69,638,18</td>
<td>75,721,22</td>
</tr>
<tr>
<td>EBITDA</td>
<td>9,888</td>
<td>1,744</td>
<td>7,068</td>
</tr>
<tr>
<td>EV/EBITDA</td>
<td>6</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>Debt (Rp)</td>
<td>16,599,82</td>
<td>21,642,47</td>
<td>30,726,88</td>
</tr>
<tr>
<td>Debt</td>
<td>1,469</td>
<td>4,859</td>
<td>4,474</td>
</tr>
<tr>
<td>Cash (Rp)</td>
<td>29,232,45</td>
<td>28,208,13</td>
<td>29,232,45</td>
</tr>
<tr>
<td>Cash</td>
<td>5,049</td>
<td>2,838</td>
<td>5,049</td>
</tr>
<tr>
<td>Market Value (2016) (Rp)</td>
<td>392,634,1</td>
<td>424,394,7</td>
<td>452,832,9</td>
</tr>
<tr>
<td>Market Value</td>
<td>72,905</td>
<td>48,441</td>
<td>32,985</td>
</tr>
<tr>
<td>Market Value (2012) (Rp)</td>
<td>245,550,1</td>
<td>265,412,9</td>
<td>283,197,9</td>
</tr>
<tr>
<td>Market Value</td>
<td>41,045</td>
<td>40,416</td>
<td>44,136</td>
</tr>
</tbody>
</table>
The company valuation is used to discover the price of the company after its shares are made public or sold externally for building capital. PD.Kebersihan which is currently owned by the Bandung City Government posses the capability to give out an IPO (Initial Public Offering) for the sake of capital building for the improvement of company quality. The company valuation is done by using EV/EBITDA = 6 in which EV is the enterprise value (market value + debt - cash) while EBITDA is earn before interest depreciation amortization (net profit + interest + depreciation + amortization). The calculation is performed for each of the three scenarios by using a Risk Free Rate of 12.45% with the resulting present value price quite large.

<table>
<thead>
<tr>
<th></th>
<th>WORSE</th>
<th>MOST LIKELY</th>
<th>OPTIMISTIC</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>(58,164,791,983)</td>
<td>(50,210,014,278)</td>
<td>(42,851,438,185)</td>
</tr>
<tr>
<td>2014</td>
<td>(7,382,214,379)</td>
<td>3,055,648,121</td>
<td>13,764,489,297</td>
</tr>
<tr>
<td>2015</td>
<td>33,267,869,144</td>
<td>48,335,142,109</td>
<td>64,521,340,446</td>
</tr>
<tr>
<td>2016</td>
<td>81,588,323,278</td>
<td>102,449,433,131</td>
<td>126,472,012,596</td>
</tr>
<tr>
<td>NPV</td>
<td>20,866,154,012</td>
<td>65,363,162,611</td>
<td>112,689,078,896</td>
</tr>
<tr>
<td>IRR</td>
<td>24%</td>
<td>54%</td>
<td>91%</td>
</tr>
<tr>
<td>MIRR</td>
<td>23%</td>
<td>47%</td>
<td>71%</td>
</tr>
<tr>
<td>PP</td>
<td>2.67</td>
<td>2.13</td>
<td>1.60</td>
</tr>
</tbody>
</table>

Restructuring Benefit
The proposed restructuring is expected to support the regional finance according to the role of PD.Kebersihan aside from providing the public service job. The performed calculation is done by comparing the expenditure of the Bandung City Government in the period of 2012-2016 on the conditions of performing restructuring and not performing restructuring. The cost calculation of not performing restructuring is made by using the lowest historical data of the last five years with 2011 as the last year of reference, while the cost calculation of after restructuring is the entire expenditure made by the Bandung City Government during the time period 2012-2016 which has already been planned. After calculation, it is discovered that the total expenditure made by the Bandung City Government over the period of 2012-2016 if the restructuring is not performed is Rp. 438,497,803.914,-, while with restructuring the total expenditure would only be Rp. 244,252,233.875,-. This information shows that by performing restructuring, the Bandung City Government can cut costs up to 44.3%. While if the restructuring fails or does not perform as expected, the loss that the Bandung City Government must sustain is only 9.89%.

IV. CONCLUSION, IMPLEMENTATION PLAN & CONTROL EVALUATION

A. CONCLUSION
The conclusion of restructuring will be planned to raise revenue for 17% CAGR, lowering operational cost for 2% CAGR and raising employee’s prosperity for 32% in 5 years projection. Restructuring program will take Rp.43,355,200,000, in budget and will be projected in three scenarios such as worse scenario, most likely scenario, and optimistic scenario. Cost of restructuring will be planned to return at 1.6-2.7 years ahead. The return value are calculated based on several methods such as NPV, IRR, and MIRR. This methods are planning to have a value return in projection at sequences (Rp.20,866,154.012-Rp.112,689,078.895), (24%-91%) and (23%-71%). Risk that threatened the restructuring program if the program is not going well will have a cost value of 9.89% of the government’s subsidized that already predicted for 5 years.
projection if the restructuring process is not applied, but if the restructuring program applied and become success then the government of Bandung will gain benefit for reducing the public service payment for 44.3% of the government’s subsidize hat already predicted for 5 years projection if the restructuring process is not applied. Company valuation is based on the restructuring projection which has been done for 5 years projection between the years of 2012-2016. The future value in 2016 is predicted to be Rp.438,497,803,914,-, and the present value in 2012 is predicted to be Rp.244,252,233,875,-. Company valuation is aimed for gaining more capital from public if the government decided to make this company go public.

B. IMPLEMENTATION

Procedures for the implementation of the restructuring is more devoted to a program funded by the Government of Bandung, this is because the cost is quite large. Some programs are of particular interest is the change in billing and tariff system and the procurement of waste technology press machine. The process will be planned over a period of one year and in one year; there are 48 weeks effective periods and 4 weeks for the time lag in case of lateness. These alternative strategies planning will be effective beginning in 2013 and the whole plan will be completed in 2014 so in that year this program can be applied to overall improvement in PD.Kebersihan. The timing of this plan is that each strategy will be carried out by the special department that have been agreed to run effectively and according to plan. The maximal alternative strategy projection for this planning to perform is period up to one year plus two months of the submission of planning that is acceptable to all parties concerned. Plan approval leadtime is two months prior to the effective time in October 2012.

C. EVALUATION & CONTROL

The evaluation process and performance control of the company will be divided into three parameters, such as financial performance, operational performance, and the performance of the implementation of all the planned restructuring activities. Restructuring planning has been made, the implementation will be done, checking whether the implementation can improve the performance of the company, an analysis to evaluate strategic.

- Financial Control
  Control over financial activities consists of inspection to its net working capital and financial ratio. Net working capital must always be positive so that the payment activities for the operational activities are not disrupted. Financial ratios should always be good for ensuring the project payments operational activities undisturbed. Planned revenues should always be controlled progress every day to the evaluation process and the creation of innovations in the field can be created. Spending on personnel expenditure should be adjusted to what was planned, if there is something very urgent unplanned, it must be done substitution. Expenditure on fuel and maintenance costs must be controlled in accordance with the plan.

- Operational Control
  Operational performance parameters that must be controlled is the percentage of transported waste, make sure that any garbage trucks must comply with the planning of the garbage that has been pressed and valued by 37.5 M3. Percentage of transported waste must be monitored daily and reviewing the commuter activity. Sweeping activity should always be evaluated whether the road or street is clean enough or not.

- Restructuring Program Control
  Supervisory control over all restructuring activities begins with the making of written standard restructuring operational procedure which should evaluated every week at a meeting of directors and
corporate executives about the problems in implementing these restructuring activities.

REFERENCES


