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The Implementation of Local Regulation of Singkawang City Number 2 of 2013 Concerning Business Service Fees

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ABSTRACT: The purpose of this study is to describe and analyze the implementation of the Slaughterhouse levy collection policy at the Department of Agriculture, Food Security, and Fisheries of Singkawang City. The study was conducted from December 2024 to February 2025. The type of research used was exploratory. To unravel the problem, the researcher used Edward III's theory through the approach of communication, resources, disposition, and bureaucratic structure. The results of the study indicate that the Singkawang City Slaughterhouse levy collection policy has not been successful. This is due to several factors including the lack of veterinarians, the practice of slaughtering animals outside the Slaughterhouse and the existing facilities and infrastructure are inadequate, coupled with a lack of budget, the phenomenon of frozen meat and lack of supervision in the field. Suggestions include information to farmers and traders delivered directly, proposing additional veterinarians, the need for special training from the personnel sector, the existence of clear SOPs and supervision in the field..

KEYWORDS: Implementation, Regional Regulation, Retribution

INTRODUCTION

Regional autonomy means that each region has the authority to manage its own affairs, including financial matters. One source of regional finance is Locally Generated Revenue (PAD). Locally Generated Revenue (PAD) is derived from taxes and levies. Levies are regional levies as payment for services provided by the regional government for the benefit of individuals or entities, adhering to commercial principles.

Law Number 28 of 2009 concerning Regional Taxes and Levies mandates that in order to improve public services and regional independence, it is necessary to expand the scope of regional taxes and levies and grant discretion in setting rates. Regional tax and levy policies are implemented based on the principles of democracy, equity and justice, community participation, and accountability, while taking into account regional potential.

Furthermore, Article 157 of Law Number 23 of 2014 regulates the sources of regional revenue. PAD (Regional Original Revenue) is derived from regional taxes, levies, management of regional assets, and other sources. All PAD sources are determined by each regional government in accordance with Law Number 23 of 2014 concerning Regional Government.

The Singkawang City Slaughterhouse Technical Implementation Unit (UPT. RPH) was established based on Singkawang Mayoral Regulation Number 11 of 2018. The Slaughterhouse (RPH) is under the Singkawang City Department of Agriculture, Food Security, and Fisheries. The Singkawang City Slaughterhouse Technical Implementation Unit has two slaughterhouses: a cattle slaughterhouse and a pig slaughterhouse. The cattle slaughterhouse is located on Jalan Kalimantan, Gang Romoyo No. 50, Condong Village, Central Singkawang District, while the pig slaughterhouse is located on Jalan Bunfui, Singkawang. These slaughterhouses are equipped with adequate facilities.

The regional retribution rates as stipulated in Singkawang Mayoral Regulation Number 132 of 2021 are as follows: 1. Cattle/buffalo: Rp. 25,000., 2. Pigs: Rp. 30,000., 3. Goats/sheep: Rp. 4,000,-. 4. Chicken Rp. 100,-. The phenomena observed in the field include: Slaughterhouse sector levies in 2023 and 2024 not reaching the established targets, the lack of veterinarians at slaughterhouses, the practice of slaughtering animals outside slaughterhouses, and inadequate facilities and infrastructure at slaughterhouses. The research problems identified are as follows: a. Slaughterhouse sector levies in 2023 and 2024 not reaching the established targets. b. Veterinarians are not available at slaughterhouses. c. The practice of slaughtering animals outside slaughterhouses. d. The facilities and infrastructure at slaughterhouses are inadequate.

The focus of the research is the factors that cause the implementation of the levy collection policy at the Slaughterhouse to be unsuccessful. The research formulation is "Why has the implementation of the levy collection policy at the Singkawang City

Slaughterhouse not been successful?" The research objective is to describe and analyze the factors that cause the implementation of the levy collection policy at the Singkawang City Slaughterhouse to be unsuccessful.

LITERATURE REVIEW

To better assess the implementation of public policy, it is necessary to understand the variables and factors that influence it. Therefore, a policy model is needed to simplify the conceptual understanding of policy implementation. Edward III views policy implementation as a dynamic process, in which many factors interact and influence policy implementation. These factors need to be presented to understand how they influence implementation.

Edward III proposed four factors that play a crucial role in achieving successful implementation. These factors influence the success or failure of policy implementation: communication, resources, disposition, and bureaucratic structure (Edward III, as cited in Widodo, 2007:96-110)..

a) Communication

According to Edward III in Widodo (2007:97), communication is defined as "the process of conveying information from a communicator to a recipient." Information regarding public policy needs to be conveyed to policy implementers so that they know what they need to prepare to implement the policy and achieve the policy's goals and objectives as expected. Policy communication has several dimensions, including transmission, clarity, and consistency.

1) The transmission dimension requires that public policy be communicated not only to policy implementers but also to the policy's target groups and other stakeholders, both directly and indirectly.
2) The clarity dimension requires that policies be clearly transmitted to implementers, target groups, and other stakeholders so that they understand the intent, objectives, and substance of the public policy. Each party will know what needs to be prepared and implemented to ensure the policy's success effectively and efficiently. 3) The dimension of consistency is needed so that the policies taken are not confusing and thus confusing policy implementers, target groups and interested parties. **b) Resources**

Resource factors play a crucial role in policy implementation. According to Edward III in Widodo (2007:98), these resources include: 1) Human resources. 2) Budgetary resources. 3) Equipment resources. 4) Authority resources

c) Disposition

Disposition is defined as "the willingness, desire, and tendency of policy implementers to implement the policy diligently so that the policy objectives can be realized." Edward III in Widodo (2007:104-105) states that for policy implementation to be successful and efficient, implementers must not only know what to do and have the ability to carry out the policy, but they must also have the will to implement the policy.

d) Bureaucratic Structure

Ripley and Franklin, in Winarno (2007:149-160), identified six characteristics of bureaucracy as a result of their observations of bureaucracy in the United States:

1) Bureaucracy was created as an instrument for addressing public needs.
2) Bureaucracy is the dominant institution in implementing public policy, with varying interests within each hierarchy.
3) Bureaucracy has a number of distinct goals.
4) Bureaucracy functions within a complex and expansive environment.
5) Bureaucracy has a strong survival instinct, so it is rare to find a bureaucracy that dies.
6) Bureaucracy is not a neutral force and is not under the complete control of external parties.

The theory used in this study is Edwards III, which states that a top-down policy implementation model plays a crucial role in achieving successful implementation, namely communication, resources, disposition, and bureaucratic structure. Edwards III (in Tahir) emphasizes that "For policy implementation to run effectively, those responsible for implementing a policy must know what to do."

METHOD

Given the qualitative nature of this research, informants were required to complete the data and information related to the dynamics of levy collection. In this case, the informants were the Head of the Singkawang City Department of Agriculture, Food Security, and Fisheries, the Head of the Animal Husbandry and Animal Health Division, the Head of the Slaughterhouse Technical Implementation Unit (UPT), slaughterers, and livestock breeders/traders.

In qualitative research methods, data were collected using several qualitative data collection techniques, namely: 1) interviews, 2) observation, and 3) documentation. In accordance with the type of research used, the data collection instrument was the researcher herself. The researcher was assisted by the following data collection tools: 1) Observation Guidelines (Checklist), a guideline or list used to enter data obtained from field observations to verify the necessary data or information. 2) Interview Guidelines, a data collection tool using a list of questions provided by the author, which served as a framework or outline of the problem. 3) Documentation tools, to support this research the researcher used documentation tools such as field notes and documents, cameras and photocopies.

RESULT AND DISCUSSION

This research was conducted within the Singkawang City Department of Agriculture, Food Security, and Fisheries and the Singkawang City Slaughterhouse Technical Implementation Unit (UPT RPH) for Pigs and Cattle. The research findings and related discussion focused on the implementation of Singkawang City Regional Regulation Number 2 of 2013 concerning Business Service Retributions, focusing on slaughterhouse levies in Singkawang City. The discussion of this research refers to the theory proposed by Edward 3 (Subarsono, 2005:90) with four variables: communication, resources, disposition, and bureaucratic structure.

a. Communication

1) Transmission

The dissemination of information related to animal slaughter policies implemented by the Singkawang City Government, in this case the Slaughterhouse Technical Implementation Unit, is still carried out through social media and occasionally during meetings between the Singkawang City Department of Agriculture, Food Security, and Fisheries with the community. This information was also conveyed. This was done in order to socialize the Singkawang City Government's policies to the public, especially to beef and pork breeders or traders.

2) Clarity

The collection of fees at the Slaughterhouse Technical Implementation Unit (UPT) does not have a dedicated officer.

Therefore, fees are paid through the existing officer, who then submits them to the revenue treasurer of the Singkawang City Department of Agriculture, Food Security, and Fisheries, and deposits them into the Singkawang City treasury. Payments are accompanied by valid proof of payment in the form of an official receipt issued by the Singkawang City Government.

3) Consistency

Orders given during communication must be consistent and clear for implementation. Frequently changing instructions can cause confusion for those implementing them in the field. One form of order made by the Department of Agriculture, Food Security and Fisheries of Singkawang City related to the slaughterhouse levy policy is the order/rules listed in the Singkawang Mayor Regulation Number 132 of 2021 concerning Amendments to the Singkawang Mayor Regulation Number 17 of 2014 concerning Guidelines for Animal Slaughter and Instructions for the Implementation of Slaughterhouse Levies which explains the guidelines for animal slaughter and the implementation instructions (juklak) for slaughterhouse levies in Singkawang City.

In general, the levy collection policy at the Singkawang City Slaughterhouse Technical Implementation Unit (UPT) shows that communication has not been optimal, especially in terms of outreach to farmers and traders. The transmission aspect, meaning the delivery of information to farmers/traders is not optimal, the clarity regarding receipts/tickets should be provided by a dedicated officer, and the consistency of established regulations should be respected by all parties.

b. Resources

1) Human Resources

The Slaughterhouse Technical Implementation Unit (UPT) does not yet have a veterinarian. Ideally, the Slaughterhouse would have a veterinarian to conduct initial and final inspections of animals before slaughter. This is mandated by Singkawang Mayoral Regulation Number 13 of 2014 concerning the Control of Productive Female Cattle, which is a regional government effort to protect productive female cattle. 2) Budget Resources

The budget is fundamental to supporting an organization's performance. To achieve optimal implementation results, a budget is needed to implement policies. A sufficient budget will assist implementers in carrying out their duties. The existing budget only covers daily slaughter operations. 3) Equipment Resources

Equipment resources related to facilities and infrastructure at the Singkawang City Slaughterhouse Technical Implementation Unit (UPT) are quite old and require renovation. This impacts the successful implementation of the Singkawang City slaughterhouse levy collection policy. 4) Authority Resources

In implementing the Slaughterhouse levy policy, there are three related agencies with different authorities. The agencies in question are the Regional Planning and Development Agency, the Regional Revenue Agency, and the Singkawang City Department of Agriculture, Food Security, and Fisheries, as implementers. Technically, the authority to implement the policy is exercised by the Singkawang City Slaughterhouse Technical Implementation Unit (UPT).

The discussion above reveals that the levy collection policy at the Singkawang City Slaughterhouse Technical Implementation Unit (UPT). This is due to human resources, including the lack of veterinarians, inadequate infrastructure, and inadequate budgetary resources, which are perceived as suboptimal service delivery. **c. Disposition**

Regarding the disposition factor, the implementation of the levy collection policy at the Singkawang City Slaughterhouse Technical Implementation Unit (UPT). This is due to the lack of commitment from some employees or officers to their duties. Discipline and work ethic also influence the success of policy implementation by officers, as implementers. This requires attention from the Head of the Slaughterhouse Technical Implementation Unit, as the person responsible for the work unit.

The factors Edward III focused on regarding disposition in policy implementation, as cited in Agustinus (2006:159-160), include:

1) Appointment of bureaucrats.

The disposition or attitude of implementers will create significant obstacles to policy implementation if existing personnel do not implement the policies desired by higher-ranking officials. Therefore, the appointment and selection of policy implementing personnel must be individuals with high dedication and loyalty to the established policies, particularly to the interests of the community, the target group.

In the appointment/placement of civil servants and contract workers to administer retribution collection services at the Singkawang City RPH, the Head of the RPH Technical Implementation Unit (UPT) and the Head of the Sub-Administration Unit are appointed by the Mayor of Singkawang. Financial managers, slaughterers, and other staff are appointed directly by the Head of the Singkawang City Department of Agriculture, Food Security, and Fisheries. 2) Providing Incentives.

Providing incentives is one suggested technique for addressing the attitude issues of policy implementers by manipulating incentives. People naturally act based on self-interest, so manipulating incentives by policymakers influences the actions of policy implementers. Increasing certain benefits or costs may act as a motivating factor that encourages implementers to carry out orders properly. This is done in an effort to fulfill personal or organizational interests.

Article 4 of Singkawang Mayoral Regulation Number 18 of 2022 concerning Procedures for the Granting and Utilization of Incentives for the Collection of Regional Taxes and Levies stipulates that incentives for levy collection are set at a maximum of 5% (five percent) of the planned tax and levy revenue.

Overtime pay is also budgeted for services outside of working hours to stimulate the performance of slaughterhouse staff and improve public service. Furthermore, staff utilize livestock manure to make compost. This is done to foster creativity, solidarity, and togetherness among staff in carrying out their daily duties. This activity is usually carried out on Fridays when there are no services.

From the above description, the author can conclude that, when viewed from a dispositional perspective, the implementation of the levy collection policy at the Singkawang City Slaughterhouse Technical Implementation Unit (UPT) has been running well and can be considered effective. This is evident from the ability of policy implementers to know and understand their respective duties and functions, especially in the levy collection process. Furthermore, the honesty, responsibility, and loyalty of levy collectors, along with strong support from the policy recipients, the target group, have contributed to the smooth running of the levy collection process at the slaughterhouse.

From a dispositional perspective, the implementation of the levy collection policy at the Singkawang City Slaughterhouse Technical Implementation Unit (UPT) is perceived as not being optimal. This is due to the lack of commitment from some employees or officers to their duties. Discipline and work ethic also influence the success of the officers, as implementers of the policy. This requires attention from the Head of the Slaughterhouse Technical Implementation Unit, as the person responsible for the work unit.

d. Bureaucratic Structure

The implementation of the levy collection policy at the Singkawang City Slaughterhouse Technical Implementation Unit (UPT), with its relatively simple bureaucratic structure, is one factor contributing to the failure to achieve the annual levy target. This is closely related to the implementation of standard operating procedures (SOPs), particularly for animal slaughter, particularly pigs.

The main theme of this research is the ineffectiveness of the implementation of the levy policy at the Singkawang City Slaughterhouse in meeting the annual levy target. This is due to several internal and external factors. The most prominent is the inadequate facilities and infrastructure at the Singkawang City Slaughterhouse, which impacts service quality. Furthermore, the phenomenon of frozen meat circulating in Singkawang City markets also affects meat consumers due to its relatively lower prices. Other aspects that have caused the policy implementation to be unsuccessful include the phenomenon of frozen meat circulating in Singkawang City, the lack of supervision from the Singkawang City Government regarding the circulation of frozen meat and slaughtering outside slaughterhouses, the demand that slaughterhouses must have a Veterinary Control Number (NKV) and halal certification, and cattle and pigs in Singkawang City are attacked by disease so that they are brought in from outside Singkawang City.

CONCLUSIONS

Based on the research results, the author can draw the following conclusions:

1) The implementation of the levy collection policy at the Singkawang City Slaughterhouse Technical Implementation Unit (UPT). This is evident in the fact that information is still disseminated to cattle and pig farmers and traders through social media, rather than directly. To ensure clarity in policy implementation, a dedicated levy collection officer should be provided, providing levy coupons to service users. Some cattle and pig slaughterings are still conducted outside the slaughterhouse.
2) The implementation of the levy collection policy at the Singkawang City Slaughterhouse Technical Implementation Unit (UPT). This is due to the lack of human resources related to veterinarians, inadequate facilities and infrastructure, and insufficient annual budget resources, resulting in suboptimal service delivery to the public.
3) The implementation of the levy collection policy at the Singkawang City Slaughterhouse Technical Implementation Unit (UPT) is perceived as not being optimal. This is due to the lack of commitment from some employees or officers to their duties.

4) The implementation of the levy collection policy at the Singkawang City Slaughterhouse Technical Implementation Unit, with its relatively simple bureaucratic structure, is one of the factors contributing to the failure to achieve the annual levy target. This is closely related to the implementation of standard operating procedures (SOPs), particularly for animal slaughter, particularly pigs.
5) Other factors contributing to the unsuccessful implementation of levy collection at the Singkawang City Slaughterhouse include the phenomenon of frozen meat circulating in Singkawang City, the lack of oversight by the Singkawang City Government regarding the circulation of frozen meat and slaughtering outside the slaughterhouse, the requirement for slaughterhouses to have a Veterinary Control Number (NKV) and halal certification, and the prevalence of cattle and pigs in Singkawang City that require imports from outside the city.

. Based on the conclusions above, the author offers the following recommendations:

1) Information should be provided directly to cattle and pig farmers and traders to ensure effective and efficient communication. The levy coupons distributed to cattle and pig farmers/traders should be held by a dedicated levy collector to ensure transparency in levy payments, and supervision should be carried out on the slaughter of cattle and pigs outside the slaughterhouse.
2) To support the implementation of this levy collection policy, the Singkawang City Slaughterhouse Technical Implementation Unit (UPT) can propose additional veterinarians to the Singkawang City Human Resources Development Agency (BKPSDM) through the Singkawang City Department of Agriculture, Food Security, and Fisheries. Facilities, infrastructure, and budgets can be proposed through a mid-year budget amendment after first submitting the matter to the Singkawang City Regional People's Representative Council (DPRD).

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