

Implementation of the Retribution Payment Policy at the Bukittinggi City Slaughterhouse (RPH) UPTD Using Edward III's Theory

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Abstract

This study aims to analyze the implementation of the retribution payment policy at the Slaughterhouse Technical Implementation Unit (UPTD) in Bukittinggi City. The background of this study is based on the demands for bureaucratic reform and the use of information technology in public services, particularly in a more transparent and efficient retribution collection system. This study uses a descriptive qualitative approach with Edward III's policy implementation theory which includes four main variables: communication, resources, disposition, and bureaucratic structure. The types of data used in this study are primary and secondary data. Data collection techniques were carried out through in-depth interviews, observation, and documentation, with informants coming from the UPTD RPH, the Department of Agriculture and Food, and service users. Data validity testing was carried out using the triangulation method. The results of the study indicate that the implementation of the retribution payment policy at the UPTD RPH in Bukittinggi City has been running quite well, but there are still obstacles in the aspects of communication and bureaucratic structure, especially related to the lack of clear Standard Operating Procedures (SOPs). Human resources are considered adequate, but still need to improve competency in digital system management. The commitment of implementers (disposition) shows a positive attitude towards policy implementation, although technical understanding needs to be improved. Supporting facilities, such as internet access and POS devices from Bank Nagari, are readily available and adequate to support the implementation of e-retribution. Implementers' commitment to introducing electronic payment systems must be strengthened. This study recommends that local governments immediately develop standard operating procedures (SOPs) as technical guidelines, increase human resource capacity through training, and strengthen communication between stakeholders to optimize e-retribution payment policies.

Keywords: Public policy, e-retribution, Edward III's Theory

INTRODUCTION

The primary legal basis for the implementation of Regional Autonomy policies in Indonesia is Law Number 23 of 2014 concerning Regional Government (Said, 2015). This policy grants broad authority to regional governments to manage and utilize Regional Original Revenue (PAD) to support development in their regions. Furthermore, regional governments are given the right to manage various PAD sources tailored to the conditions, potential, and characteristics of their respective regions. Referring to Article 157 of the Law, PAD sources include regional taxes, regional levies, management of separated regional assets, and various other legitimate revenues. All of these revenue sources are determined and managed independently by regional governments (Wulandari & Iryanie, 2018).

Regional levies are a key component of Regional Original Income (PAD), playing a crucial role in supporting development and governance in the regions. Law No. 28 of 2009 concerning Regional Taxes and Regional Levies defines levies as levies levied by regional governments in exchange for certain services or permits specifically provided for the benefit of individuals and businesses (Ramadhan, 2019). Revenue from regional levies can be optimized if implemented in accordance with applicable regulations. Generally, regional levies are classified into three types: General Service Levies, Business Service Levies, and Certain Licensing Levies.

Slaughterhouse (RPH) levies fall under the category of business service levies, which are a type of Regional Levy. This levy represents payment for animal slaughter services and facilities, whether performed at the slaughterhouse or at other locations licensed by the government, including pre- and post-slaughter animal inspection services provided or managed by the

local government. The Bukittinggi City Government's slaughterhouse is a Regional Technical Implementation Unit (UPTD) under the auspices of the Department of Agriculture and Food. Based on a 2022 Provincial Government assessment, this slaughterhouse was named the best in West Sumatra Province. The slaughterhouse is also a primary source of regional levies, as stipulated in Bukittinggi City Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies.

The Slaughterhouse Levy is a type of regional levy imposed on the provision of animal slaughtering facilities. This levy plays a crucial role in increasing Regional Original Income (PAD), particularly from the public service sector. Within the framework of public policy, the Slaughterhouse Levy serves not only as a source of regional revenue but also as an instrument to support the implementation of veterinary health standards and guarantee the safety of animal-derived food.

Slaughterhouses play a crucial role in ensuring that animal slaughtering is carried out in accordance with hygienic, safe, and sharia-compliant procedures, particularly in Muslim-majority areas like Bukittinggi. Therefore, the levies collected from slaughterhouse users represent a shared responsibility to maintain the quality of animal products circulating in the community. Slaughterhouse levies are not merely viewed as a source of regional revenue but also reflect the government's commitment to providing quality public services. In light of the current digital transformation, modernizing the retribution system, including through the implementation of e-retribution, is a strategic step in strengthening transparency, effectiveness, and accountability in retribution management in this sector. The rapid development of technology today offers convenience for both the public and the government. One example is the significant growth in internet usage. The use of the internet in government governance encourages the provision of more up-to-date and accountable data. The use of information and communication technology is expected to increase the effectiveness and efficiency of public services, thereby increasing public satisfaction with government services (Juliarsa, 2019).

The electronic levy payment system is being implemented as a solution for information technology-based governance through the internet. This aligns with the provisions of Regional Regulation Number 8 of 2023, Article 88, which stipulates that levy collection at slaughterhouses must be conducted electronically. This provision is further reinforced in Mayoral Regulation Number 19 of 2024, which states that levy payments can be made in cash or non-cash, with proof of payment generated through the electronic service application of a regional bank collaborating with the City Government, namely Bank Nagari.

The Slaughterhouse Technical Implementation Unit (UPTD) under the Bukittinggi City Agriculture and Food Service has collaborated with Bank Nagari since July 1, 2023, for electronic levy collection. During the adjustment period, payments are still made in two systems: cash and non-cash. However, to date, no non-cash transactions have been observed in the field. Field observations and initial interviews with the Head of the Bukittinggi City Slaughterhouse Technical Implementation Unit revealed several challenges in implementing non-cash levy collection. Service users are still reluctant to switch from manual cash payments. Low compliance with cashless systems and frequent late payments have led to arrears, which directly impact the smooth operation of services. In some cases, tax collectors in the field have had to prepay fees to avoid disruptions to administrative reporting. This situation creates an additional burden and risks the accountability and integrity of public policy implementation.

This problem indicates a gap between normatively formulated policies and their implementation in the field. Based on the policy implementation theory proposed by George C. Edward III, in (Ormrod, 2012), four main factors that influence the success of a policy implementation include communication, resource availability, the attitude or commitment of implementers (disposition), and a supportive bureaucratic structure. In this context, there may be obstacles in the policy communication aspect that are not yet fully understood by implementers and the public; limited supporting resources such as digital infrastructure and human resources; the disposition or attitude of implementers who are less enthusiastic in encouraging system transformation; and a bureaucratic structure that is not yet fully adaptive to the cashless system.

Therefore, this study is crucial for examining the implementation of the retribution payment policy at the Bukittinggi City Slaughterhouse Technical Implementation Unit (UPTD) through Edward III's theoretical approach. This research is expected to identify inhibiting and supporting factors, as well as provide strategic recommendations to strengthen the effectiveness of a more perfect retribution payment policy implementation. Policy implementation plays a crucial role in the success of government programs, as it is the stage where predetermined plans and objectives can be realized sustainably. As stated by (Mansur, 2021), policy implementation encompasses actions taken by government agencies and the private sector to achieve predetermined objectives. Success in the implementation process is largely determined by several factors, such as appropriate communication, adequate resources, the attitude and commitment of implementers, and a supportive bureaucratic system. Therefore, the government needs to evaluate and adjust the policies that have been implemented to improve their effectiveness. Considering the above phenomena and several previous studies, it is interesting to examine the implementation of the retribution collection policy at the Bukittinggi City Slaughterhouse Technical Implementation Unit (UPTD).

THEORETICAL STUDY

Public policy implementation began to become a major focus in public administration studies in the 1970s. This shift in focus was driven by the fact that many government programs and policies, despite being well-designed normatively, failed to achieve their intended results. In this context, policy scholars began to recognize that policy formulation is only one part of the public policy process, and that the implementation process plays a crucial role in determining a policy's success or failure. One of the most influential figures in this field is George C. Edward III, widely known for his work examining the key

dimensions of the policy implementation process. His theory developed gradually, and for ease of understanding, academics often refer to it in three evolutionary phases known informally as Edward I, Edward II, and Edward III.

Policy implementation is crucial because experts agree that every established policy must be translated into concrete actions. Therefore, implementation is necessary to address various challenges from different perspectives. From a policy problem perspective, Edwards III emphasized that implementation is necessary to address emerging policy issues. He developed an approach to implementation problems by identifying factors that can support or hinder its success. Based on this approach, Edwards III formulated four main factors that are both sources of problems and essential requirements for successful implementation: communication, resources, implementer disposition or attitude, and organizational structure, including the bureaucratic work system, which will be explained in the following figure.

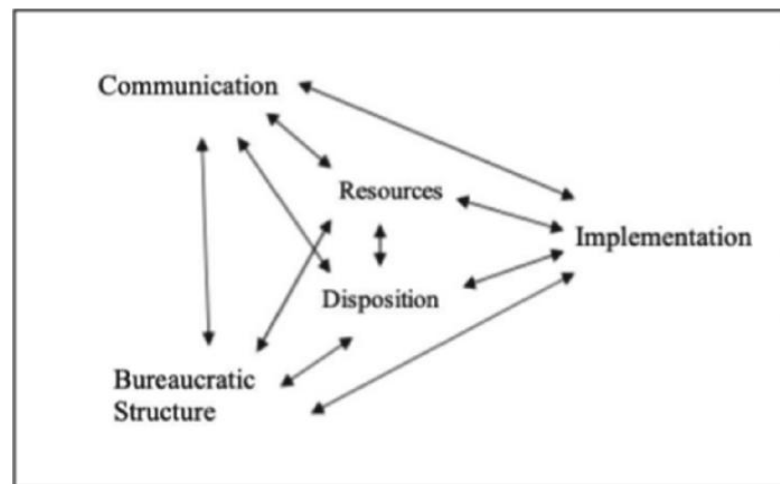


Figure 1

Model of Relationships Between Variables in Edward III's Policy Implementation

Information:

a. Edward I – Critical Phase of Implementation Failure

In this early phase, Edward began to notice the gap between expectations in policy formulation and reality on the ground. He examined several major policies that had failed due to weak implementation, despite having a clear formulation framework and sufficient budget support. In this phase, Edward's approach remained descriptive and relied on case studies. He emphasized the need to understand the policy implementation process as a distinct analytical domain, distinct from policy formulation and evaluation (Edward, 1980).

b. Edward II – Four Variable Formulation of Implementation

As his thinking developed, Edward then developed a more systematic framework for the key factors influencing successful implementation. In this phase (Edward II), he proposed four important variables:

1. Communication refers to the extent to which policy-related information can be conveyed clearly, consistently, and in a timely manner from policy makers to implementers.
2. Resources include the availability of budget, manpower, technical expertise, and facilities and infrastructure needed to support policy implementation.
3. Disposition or Attitude of the Implementer is the implementer's willingness, commitment and understanding of the policy objectives.
4. Bureaucratic structure is the institutional design and bureaucratic procedures that can support or hinder implementation.

c. Edward III – An Exploration of the Relationship Between Factors and Social Context

In the third phase (Edward III), Edward refined his theoretical framework by highlighting the dynamic relationships between variables and the importance of the socio-political context in influencing implementation. He emphasized that effective communication is not simply a one-way flow from superiors to subordinates, but must also allow for feedback from implementers to policymakers. Regarding resources, he added the importance of equitable distribution and efficient use. Implementer disposition is also linked to organizational incentives and psychological factors such as a sense of ownership of the policy.

Edward also began to address the importance of structural aspects, such as inter-agency coordination, decision-making hierarchies, and flexibility within bureaucratic structures. Over time, Edward's theory has been widely applied to policy

implementation research in developing countries, including Indonesia, because it captures the complexity of policy implementation amidst often overlapping political, cultural, and bureaucratic dynamics (Subarsono, 2006).

Edwards' theory became a milestone in the study of policy implementation because it simplified complex concepts into four main variables that could be measured and analyzed. Although various new models have emerged since (such as top-down and bottom-up theories, or the Sabatier and Mazmanian model), Edwards' theory remains a key reference due to its flexibility and relevance across various policy contexts. In contemporary studies, this theory is not only used to analyze formal implementation by the government, but also how policies are translated into practice by non-governmental.

RESEARCH METHODS

This research uses a qualitative approach, emphasizing the analysis of inductive thought processes. This approach focuses on understanding the dynamics of the relationships between observed phenomena and is always based on scientific reasoning in explaining the reality being studied (Gunawan & Hasanah, 2019). This research was conducted using a descriptive qualitative approach. Descriptive research aims to describe data obtained from library studies, literature, and other documents, which are then analyzed to produce findings and recommendations from the researcher. This approach is intended to present systematic, factual, and accurate information regarding the facts, characteristics, and relationships between the phenomena being studied. In the context of this research, the researcher will examine the actual conditions in the field related to the implementation of the slaughterhouse levy payment policy and then link them to relevant theories to answer the stated problem formulation.

This study uses a qualitative approach, in which the researcher attempts to understand and interpret the meaning of an event or interaction of human behavior in a particular context based on the researcher's own perspective. The qualitative method aims to gain a deep understanding of the object of study, as well as to describe and analyze phenomena, events, or social activities occurring in society. Through this approach, it is hoped that potentials can be identified that can encourage increased revenue from levies at the Bukittinggi City Slaughterhouse Technical Implementation Unit (UPTD). This research was conducted at the Slaughterhouse Technical Implementation Unit located at Jalan Pemuda Number 2, Guguk Panjang District, Bukittinggi City. This UPTD is under the Bukittinggi City Agriculture and Food Service.

In a study, data plays a crucial role both as a basis for compiling descriptions and as a support for drawing conclusions. Data is a collection of facts obtained during the research process. The data source used in this study is primary data. Primary data is data sourced from participant observation, namely by developing concepts in the field or by the researcher's direct involvement. The primary data sources obtained in this study were through observations, documentation, and interviews related to the implementation of the retribution payment policy at the Bukittinggi City Slaughterhouse Technical Implementation Unit (UPTD). The author collected primary data through interviews with informants and documentation relevant to the research theme. The data obtained came from sources who were selected appropriately and in accordance with the research needs.

Informants in this study are individuals who provide information regarding the situation and conditions at the research location and have a deep understanding of the issues being studied. Informants are divided into two categories: primary informants and key informants. Primary informants are those who possess the knowledge and essential information needed for the research, while key informants are those directly involved in the social interactions that are the focus of the study. Secondary data is data obtained from various notes, archives, or documents that record an event, as well as other supporting sources used by the author to strengthen the research results. Data analysis is a systematic process involving the search, grouping, and organization of data obtained from interviews, field notes, and documentation. This process includes organizing data into specific categories, breaking it down into units of information, synthesizing it, forming patterns, sorting out important information relevant for further analysis, and drawing conclusions. The goal is to ensure that the analyzed data can be easily understood by both researchers and other stakeholders.

Data analysis in a qualitative research approach is essentially conducted through an inductive, interpretive, and conceptualization process. This process begins with detailed data collection (induction), which is then interpreted to uncover the hidden meaning behind the informant's experiences or narratives (interpretation). Next, the results of this interpretation are developed into a more abstract concept or framework (conceptualization). Through the process of data analysis techniques, researchers are required to develop critical and logical thinking skills in linking various facts, data, and information obtained during the study. This stage plays a crucial role in interpreting data in depth, uncovering hidden meanings, and discovering relevant patterns. Thus, researchers can draw valid conclusions and gain a comprehensive understanding of the problem being studied.

Data validation is carried out as an effort to ensure that the research being conducted is scientific and accountable. Data validity testing is important to verify the accuracy of data obtained in the field. One technique commonly used in qualitative research is *triangulation*, a data collection method that combines various techniques and different data sources. Triangulation allows researchers to verify the accuracy of information through comparisons between interview results, observations, and documentation, thereby increasing the validity and reliability of research findings. (Sugiyono, 2018). One of the techniques commonly used in qualitative research is *triangulation*, which is a method of collecting data by combining various different techniques and data sources. Triangulation allows researchers to verify the accuracy of information by comparing interview results, observations, and documentation, thereby increasing the validity and reliability of research findings. According to (Moleong, 2017), triangulation is carried out by collecting data at different points in time to assess

consistency. The same information is re-examined on another occasion to ensure that the data has not changed significantly due to time .

RESEARCH RESULTS AND DISCUSSION

This research relies on primary data obtained through semi-structured interviews. Prior to conducting the interviews, the researchers developed an interview guideline. This guideline was based on indicators of factors influencing policy implementation according to Edward III's theory: communication, resources, disposition or attitude, and bureaucratic structure. The researchers then developed these four indicators into questions tailored to the research context, namely the implementation of the retribution payment policy. Two versions of the interview script were written. The first version was intended for policymakers responsible for the successful implementation of the retribution payment policy and the community using the service. This was done to obtain more collective information and ultimately to compare the implementation of the retribution payment policy by the relevant agencies with the actual results of the service users.

Five sources were targeted for this information: the Head of the Agriculture and Food Service, the Head of Fisheries, Livestock, and Animal Health, the Head of the Slaughterhouse Technical Implementation Unit (UPTD), the Slaughterhouse Manager, and the Slaughterhouse Tax Collector. There were also community members who use the services at the Slaughterhouse Technical Implementation Unit (UPTD). This research employed data triangulation, which involved data reduction, data display/presentation, and conclusion drawing. During the reduction stage, the researcher conducted interviews with all informants. The researcher recorded the conversations during the interviews using a *smartphone* to ensure that all informants' responses were captured and translated into written form.

In the data display/presentation stage, the researcher has transcribed the recorded respondents' answers, which will later become complete data and ready to be displayed further in the analysis and discussion in this study. Then, in the conclusion drawing stage, the researcher will compare the results of the data analysis obtained from two informants: the relevant agency responsible for implementing the retribution payment policy at the Bukittinggi City Slaughterhouse Technical Implementation Unit (UPTD) and the community using the services at the UPTD Slaughterhouse. The conclusion drawing results will be presented in the form of a parameter table for easier understanding.

A. Implementation of the Retribution Payment Policy at the Bukittinggi City Slaughterhouse UPTD Using Edward III's Theory

The use of electronic systems certainly makes it easier to collect fees these days. However, this convenience has not been felt by all service users and implementers. The Slaughterhouse Technical Implementation Unit (UPTD) under the Department of Agriculture and Food has collaborated with a Regional Bank, specifically Bank Nagari, to conduct online fee collection. This collaboration began in 2023. Initially, it was hoped that payments would be made simultaneously in cash and non-cash. However, for almost two years, payments are still made in cash by the UPTD Slaughterhouse collectors. Service users do not pay directly upon use but wait for the collectors to collect their fees twice a week. This is a weakness in the implementation of the fee policy at the UPTD Slaughterhouse, which is still carried out manually. This manual fee collection is difficult for collectors because they also work as cleaning staff. It also requires more time and carries greater risks for both collectors and service users.

The existence of electronic levy collection will certainly simplify the work of the collectors and also facilitate real-time recording for the Slaughterhouse Technical Implementation Unit (UPTD). This study examines the Implementation of the Levy Payment Policy at the Slaughterhouse Technical Implementation Unit (UPTD) of Bukittinggi City by referring to Edward III's policy implementation theory which includes the dimensions of communication, resources, disposition, and bureaucratic structure. The qualitative data obtained were processed and analyzed to gain a deeper understanding of the factors that influence the success and obstacles in implementing this policy (Ormrod, 2012).

1. Communication

Communication plays a crucial role in the policy implementation process, particularly in conveying information from policymakers to implementers and recipients. When communication is effective, support from various stakeholders can be secured to ensure the smooth implementation of the policy. Agustino (in Suaib, (2016) states that communicated policies must be precise, accurate, and consistent. The communication process, or information delivery, is essential to ensuring that decision-makers and policy implementers can act consistently in implementing each policy to the public. Furthermore, he identifies three indicators that determine the success of communication in implementing public policy:

a. Transmission

The transmission dimension emphasizes the importance of conveying public policy to implementers, target groups, and other relevant parties. Based on the research results, this transmission process has indeed been carried out, but its implementation is still considered not running optimally. This can be seen from several statements by informants, namely the Head of the Bukittinggi City Agriculture and Food Service, in this case represented by the Secretary of the Bukittinggi City Agriculture Service as follows:

"We're conducting extensive outreach by putting up banners and flyers, and posting them on the agency's social media platforms, including Instagram and Facebook, stating that payments at the Agriculture and Food Agency can be made in cash or non-cash. However, this electronic payment system will only be effective starting in July 2023, under the new regional regulation, " (DPP Secretary, June 24, 2025).

This is in line with the information conveyed by the Head of PPKH, Bukittinggi City Agriculture and Food Service and the Head of UPTD RPH as follows:

"The retribution policy in Regional Regulation No. 8 of 2023 concerning regional taxes and levies already provides the opportunity for non-cash retribution payments. We have attempted to disseminate this information to stakeholders at the RPH Technical Implementation Unit (UPTD) since the regulation's initial implementation. However, this has not yet been fully implemented. Only the issuance of tickets using POS machines has been implemented." (Head of PPKH, June 24, 2025).

"Yes, Bank Nagari has held technical training for RPHs on how to use the cashless payment system using POS machines. However, there has been no direct outreach to service users or through social media/electronics." (Head of RPH UPTD, June 22, 2025)

Judging from the statements of several sources above, the transmission of information from the government to implementing agencies and ultimately to the UPTD providers in the implementation of the levy payment policy at the Slaughterhouse Technical Implementation Unit (UPTD) has been carried out in accordance with procedures. Efforts to communicate this policy have been carried out in stages. However, this transmission has not yet fully reached service users effectively. Several informants, including livestock owners, stated that they have never received direct information about non-cash payments.

"Previously, as a toke, I didn't know, ma'am. We could make non-cash payments." (Informant 1, June 25, 2025).

The UPTD Slaughterhouse collection officer also stated that:

" There has been socialization from Bank Nagari, but the bosses are still reluctant to use QRIS because they are used to it being like this" (Juru Pungut, June 25, 2025).

Although information has been disseminated, there are gaps in delivery from the policy level to implementers and the public. This indicates that vertical communication is uneven and requires direct reinforcement with service users.

The interview results are simply presented in the following table.

Table . 1 Summary of Interview Results from Transmission Dimension

Source person	Answer	Theme
SEC	There has been socialization	Socialization has not been evenly distributed to service users.
IF 1	Never knew about non-cash payments	

Source: Data processed by researchers

b. Clarity Dimension

Clarity regarding the objectives and methods used in a policy is essential for its implementation in accordance with established regulations. This aligns with Regional Regulation Number 8 of 2023, which states that retribution payments can be made either in cash or electronically (non-cash) .

"So, if users want cash, we'll accommodate them. If they want non-cash, we'll accommodate them. So, we haven't mandated the use of non-cash for all . " Because whatever the form of payment, we have to be prepared. And that's also stipulated in the Regional Regulation, whether we accept cash or non-cash payments. But even though cash payments are system-wide, we still use the non-cash system." (DPP Secretary, July 24, 2025).

The Secretary of the Agriculture and Food Service explained that the current process involves both cash and non-cash payments, but they utilize recording tools provided by Bank Nagari. The Head of the PPKH Division explained:

"In the SOPs we've created at the slaughterhouse, there aren't any specifically for cashless transactions. But there are SOPs for paying fees. "Maybe later we will add two SOPs, the ones that exist now: cash, and we will make SOP B non-cash" (Head of PPKH, July 24, 2025).

The Head of the UPTD Slaughterhouse also stated:

" There are SOPs for payments, but for online payments, we've only disseminated them manually. Let's get straight to it." (Head of the RPH UPTD, June 22, 2025).

This is also in accordance with the statement of the UPTD RPH manager:

" I've studied directly with Bank Nagari staff, and they've even provided the equipment." (RPH Manager, June 22, 2025).

Internally, information regarding cashless payment procedures is considered quite clear. Equipment and technology have been provided, including POS machines and training from Bank Nagari for UPTD staff. However, this clarity is not felt by the public. Many service users do not understand how the cashless system works, do not have bank accounts, and have difficulty accessing mobile banking services. This indicates that while the substance of the information is clear, the method of delivery does not adequately address the needs and limitations of the community. An educational approach tailored to user characteristics is needed.

" We also carry out buying and selling transactions directly using cash, without using transfers or anything else. We don't have a bank account" (Informant 1, June 25, 2025).

Table 2. Summary of Interview Results from the Clarity Dimension

Source person	Answer	Theme
KP	There is only an SOP for paying fees	There is no SOP for electronic payments yet
MY	specific SOP for electronic payments yet	

Source: Data processed by researchers

2. Information Consistency

Effective implementation requires not only clear communication but also consistency. Consistent policy implementation is required by the Slaughterhouse Technical Implementation Unit (UPTD) to ensure the smooth implementation of the levy payment policy. Research and field observations revealed that the Slaughterhouse Technical Implementation Unit (UPTD) has not consistently implemented both cash and non-cash levy payments. This is indicated by the fact that levy payments, which should be made after each service use, are not made immediately. Payments are made twice a week after being collected by the UPTD Slaughterhouse levy collector. This was conveyed by the UPTD Slaughterhouse levy collector for Bukittinggi City:

"They pay twice a week, on Wednesdays and Saturdays. And that's only after they've been picked up. Sometimes I have a lot of money, and sometimes I have to pay the deposit first," (RPH UPTD collector, June 25, 2025).

The UPTD Slaughterhouse Manager also said:

" We record the slaughter data daily, but the deposit money is only collected on Wednesdays and Saturdays." (RPH Manager, June 22, 2025).

Consistency in information delivery from the Service to the Technical Implementation Units (UPTD) has been relatively established. However, inconsistencies remain at the implementation level for service users. Public outreach has not been conducted extensively and continuously. Furthermore, there has been no regular monitoring and evaluation of the implementation of the cashless policy. As a result, public perceptions are inconsistent and a comprehensive understanding of the payment system is lacking.

Table 3. Summary of Interview Results from the Information Consistency Dimension

Source person	Answer	Theme
JP	Collection of fees twice a week	Not in accordance with the regulations
PR	Daily recording	

Source: Data processed by researchers

3. Resource

According to Edward III in (Ormrod, 2012), the availability of resources plays a crucial role in determining the success of a policy's implementation. Adequate staffing significantly impacts the effectiveness of policy implementation, both in achieving objectives and in preventing failure. Policy implementers must also understand the level of compliance of the involved parties with applicable regulations. Furthermore, authority is a crucial element in policy implementation. Equally important, the existence of physical facilities, such as infrastructure, is crucial. Without adequate support, the policy implementation process will not run optimally.

The effectiveness of a policy's implementation depends heavily on the extent to which available resources can be optimally managed and utilized. In the context of this research, four key resource aspects play a role in the implementation of the levy payment policy at the Bukittinggi City Slaughterhouse Technical Implementation Unit (UPTD): staff, information availability, authority, and the completeness of supporting facilities.

The quality of human resources is a key factor influencing the success or failure of policy implementation. Policy implementation depends heavily on the capacity of the staff involved, requiring not only sufficient personnel but also their competence and skills in carrying out tasks, instructions, and directives from management. Many policy implementation failures are caused by a lack of adequate manpower or staff lacking the competencies required for their respective duties.

Based on field observations and interviews, it was discovered that the Slaughterhouse Technical Implementation Unit (UPTD) does not have adequate staff. This is evident in the following interview results:

"The human resources must be increased because the current ones are carrying out multiple tasks" (Head of UPTD RPH, June 22, 2025)

The Head of PPKH also said:

"The implementers have now been trained and may be running smoothly, but some are working double duty so it is not optimal" (Head of PPKH, June 24, 2025)

This was also conveyed directly by the UPTD RPH collector:

"The work overlaps, so I can only collect twice a week" (RPH collector, June 25, 2025).

One interesting finding from the interviews was the working conditions of the tax collectors at the Bukittinggi City Slaughterhouse Technical Implementation Unit (UPTD). The tax collectors are not only tasked with collecting fees but also serve as cleaners in the slaughterhouse. They are involved from the beginning of the slaughtering process in the early hours of the morning until the cleaning process is complete. This situation indicates a limited workforce, forcing one person to shoulder the workload of two positions that should be separate.

Due to this multi-layered workload, the retribution collection process can only be carried out twice a week, instead of daily as usual. This irregularity undoubtedly impacts the effectiveness and accountability of retribution collection. If a cashless retribution payment system can be implemented properly and supported by service users, users can pay directly and independently every day without having to wait for collectors to visit them individually.

The comprehensive implementation of a cashless policy will ease the workload of tax collectors, expedite transaction processing, and create a more transparent and efficient system. However, this success depends heavily on adequate resources, particularly in terms of additional staff, training, and supporting facilities. Without improvements in human resources and work facilities, even a sound policy will be difficult to implement optimally.

Table 4. Summary of Interview Results from Staff Dimension

Source person	Answer	Theme
MY	The human resources must be increased because the existing ones are carrying out multiple tasks.	Human resource limitations and inefficiencies
JP	The implementers have now been trained and may be running smoothly, but some are doing double work so it is not optimal.	

Source: Data processed by researchers

In the context of public policy implementation, bureaucratic fragmentation presents various obstacles that must be anticipated. There is a lack of strong authority in policy implementation due to the division of certain functions among different institutions or bodies. In addition, each agency has limited jurisdiction over a particular area, so important tasks may be neglected in the various bureaucratic agendas that pile up.

Fragmentation is a condition where authority and functions within a bureaucracy are spread across various units or levels, but without proper coordination and integration. Fragmentation can lead to overlapping tasks, a lack of policy consistency, and slow decision-making.

In the interviews, fragmentation was evident in the relationship patterns between the Department of Agriculture and Food, the RPH Technical Implementation Unit (UPTD), and technical implementers such as collectors. The Department Secretary stated that:

"The coordination process is still carried out manually through letters and meetings" (Sekdis, July 24, 2025).

Fragmentation is also evident in the unequal distribution of workloads, such as collectors who double as cleaners and help with the cutting process. This demonstrates weak internal management in distributing tasks and authority.

B. Parameters for Implementing the Retribution Payment Policy at the Bukittinggi City Slaughterhouse Technical Implementation Unit

Below we will summarize the conclusions from the analysis of the implementation of the retribution payment policy at the Bukittinggi City Slaughterhouse UPTD based on four indicators referred to in Edward III's theory.

Table 5. Parameters for Implementing the Retribution Payment Policy at the Bukittinggi City Slaughterhouse Technical Implementation Unit

Edward III's Policy Indicators	Results
Communication	Communication between service providers and users has been established, but it is not yet optimal. There are still shortcomings in the delivery of technical information regarding electronic retribution payments, especially to service users.
Resource	Policy implementation has not been fully supported by adequate resources. The limited number of competent human resources in the use of electronic systems is a barrier to implementing cashless transactions. Furthermore, some implementers also have multiple roles.

Disposition	Implementers have demonstrated commitment and a positive attitude toward implementing the electronic retribution payment policy. However, improvements in technical understanding and confidence in using the e-retribution system are still needed to ensure smoother and more consistent implementation.
Bureaucracy	The bureaucratic structure is not yet fully supportive, as no official Standard Operating Procedures (SOPs) have been established for electronic retribution payment processes. Inter-agency coordination remains informal. The fragmentation of tasks and responsibilities has not been systematically regulated, resulting in ineffective policy implementation.

Source: Data processed by researchers

CONCLUSION

Communication is a crucial initial factor for successful implementation. Research has found that information regarding the retribution payment policy has been disseminated internally (from the government to implementers), but has not yet reached all service users. This is evidenced by the fact that many service users still do not know or understand the cashless payment procedures. A lack of information dissemination media and limited communication channels are major obstacles. Inconsistent communication also leads to differing understandings among implementers and service users.

1. Policy implementation has not been fully supported by adequate resources. The limited number of competent human resources in the use of electronic systems is a barrier to implementing cashless transactions. Furthermore, some implementers also have multiple roles.
2. In terms of disposition, implementers tend to have a good understanding of policy objectives, but have not yet fully demonstrated a strong commitment to driving change. Some officers even expressed hesitation in implementing new systems without strong technical and policy support. There are indications that implementers are more comfortable with manual systems because they are perceived as faster and more practical, even though this conflicts with the direction of the digitalization policy being promoted. Furthermore, implementers are too attached to the cultural flow created by service users, making it difficult for them to connect with what they should be.
3. The bureaucratic structure at the RPH Technical Implementation Unit (UPTD RPH) is not sufficiently responsive to policy changes. The lack of standardized SOPs results in inconsistent policy implementation. The fragmentation of responsibilities between managers, collectors, and banks leads to ineffective coordination. The lack of an internal monitoring and evaluation system results in a lack of periodic oversight of policy implementation. This makes policies appear to be merely formalities with no follow-up on the ground.

In general, the implementation of the retribution payment policy at the Bukittinggi City RPH Technical Implementation Unit (UPTD RPH) has not gone as expected. Weaknesses in communication, resources, implementer attitudes, and bureaucratic structure are the main inhibiting factors. Although this policy is supported by strong regulations, its implementation still faces various challenges that must be addressed immediately to achieve the goal of digitizing public services.

THANK-YOU NOTE

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Analisis Implementasi Kebijakan Pemungutan Retribusi Rumah Potong Hewan di Kabupaten Prigi Maoutong oleh Jumaria Hildawati 2019

Analisis Penentuan Metode Penetapan Tarif Retribusi Rumah Potong Hewan dalam Pemenuhan Capaian Target Pendapatan Asli Daerah di Kota Bandung tahun 2020
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Regulations

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