



Government Policy Implementation of Tana Toraja About Abattoir Retribution in Tana Toraja District



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abattoir;
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Abstract

The purpose of this research was to determine the implementation of Tana Toraja abattoir/Rumah Potong Hewan (RPH) policy based on aspects of communication, resources, disposition, and bureaucratic structure. According to the research's findings, implementing the RPH retribution policy has successfully communicated, specifically transmission or channeling, transparency, and continuity. Officers and the general public are effectively informed of RPH regulations. However, low public awareness of paying retribution and the officers' indecisive attitude is not optimal. The implementation of the abattoir (RPH) levy policy in Tana Toraja Indonesia district in Rembon District is based on four research focuses, namely communication (transmission, clarity, and consistency), resources (staff, information, facilities, and authority), disposition (appointment of officers, the attitude of officers and incentives) and the bureaucratic structure has not been running optimally.

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1 Introduction

Public policies carried out by the government must improve the community's welfare; the community's interest can increase if their welfare conditions are better. Implementation is one of the stages of a series of processes (cycles) of a policy. In this case, implementation is seen as: "administration of the law in which various actors, organizations, procedures, and techniques work together to put adopted (lift/take) policies into effect to attain (achieve) the policy or program goals".

Law No. 23/2014 on Regional Government is the legal basis for implementing the Regional Autonomy policy in Indonesia. The regional autonomy policy provides an excellent opportunity for local governments to take advantage of Regional Original Income/Pendapatan Asli Daerah (PAD) for regional development. Also, local governments are given the authority to regulate the sources of Regional Original Income (PAD) based on their respective regions' characteristics. Based on the provisions of Law no. 23 of 2014 concerning Regional Government article 285 paragraph (1), The source of regional income consists of regional original payment, including local taxes, provincial levies, proceeds from the management of separated regional assets, and other legitimate regional actual income. Regional levies based on Law no. 34 of 2000 article 18 paragraph (2) concerning Regional Taxes and Regional Retributions are provincial levies as payment for services or granting specific permits specifically provided and or given by the Regional Government for the benefit of individuals or entities (Ihrig & Moe, 2004; Adams, 1984). The local levy will give maximum results if the implementation process is by the applicable regulations. Charges for abattoir (RPH) are one type of levies belonging to the kinds of business service levies. The Tana Toraja community, which is well-known for its cultural heritage of slaughtering large numbers of animals for the Rambu Tuka' (Thanksgiving Ceremony) and Rambu Solo' (Funeral Ceremony), obtains a sizable source of Regional Original Income (PAD) through Abattoir Retribution (RPH). Based on Perda No. 7 of 2011 concerning Business Services Retribution, the RPH levy policy aims to collect fees as payment for Livestock Abattoirs services, including animal health checks before slaughter. Implementing the RPH levy, especially in Tana Toraja Regency, does not run optimally due to various problems. These issues include a lack of socialization regarding the amount of retribution that must be paid, levy coupons that are not given to levy payers, retribution officers who do not have an assignment decree, and retribution officers who reduce retribution fees for their relatives. Other problems include retribution money that is not paid to the sub-district treasurer within 24 hours as stipulated by technical instructions and retribution money that is not paid to the sub-district treasurer. The research objective was to determine the success of the abattoir (RPH) policy implementation stages in Tana Toraja Regency based on aspects of communication, resources, disposition, and bureaucratic structure.

Public policy analysis

According to Tsumori et al. (2016) public policy analysis is a systematic, rational, comprehensive, and deliberate endeavor to provide public policymakers with clear, neutral, honest, and objective advice which is based on valid and proven facts about the best program in terms of effectiveness, efficiency and economy. (Mpofu et al., 2016; Marume, 2016). In addition to the above arguments, public policy analysis is a practically useful aid to provide evidence for decisions already made to determine whether existing programs should continue or not or to make the necessary and appropriate adjustments. Edward III (1980) refers to Policy Analysis as a systematic analytical and creative study whose primary purpose is to produce a well-supported recommendation for action in dealing with creative political problems (Pülzl & Treib, 2017; Hill & Hupe, 2002; Levy, 2000). Based on this explanation, it can be concluded that public policy analysis is an attempt to prevent failure in problem-solving through public policy. Therefore, the presence of policy analysis is at every stage in the public policy process.

Concept of policy implementation

Thomas (1973) said that policy implementation is seen as a tension-generating force in society. Tensions are generated between and within four components of the implementing process: idealized policy, implementing organization, target group, and environmental factors. Policy implementation involves translating the goals and objectives of a policy into action (Ahmad et al., 2016).

Referring to the opinions of Pressman & Wildavsky (1984), Akib (2012), John (2013), Purwanto & Sulistyastuti (2012), Parsons & Santoso (1919), Pülzl & Treib (2017) suggest that implementation as to carry out, accomplish, fulfill, produce, complete. According to them, implementation is interpreted by the following keywords: to carry out policy (to carry out), to fulfill promises as stated in policy documents (to accomplish), to produce output as stated in policy objectives (to make), to complete the mission that must be realized in policy objectives (to achieve) (Purwanto & Sulistyastuti, 2012). The policy implementation process looks at the suitability between the planned program and the implementation in the field. For this reason, minimizing the possibility of a failed policy being implemented, is influenced by several things, in this case. Septiadi (2019) explains three essential elements, namely (1) the existence of a program or policy being implemented; (2) the existence of a target group, namely a group of people who are targeted and are expected to receive benefits from the program, change or improvement; (3) there are executives (implementers), either organizations or individuals, who are responsible for the management, implementation and supervision of the implementation process.

The basis used in the opinion (Edward III, 1980) that without effective implementation, policymakers' decisions will not be carried out successfully. This theory requires that four factors that influence policy implementation can be seen schematically in the public policy implementation process model. From Figure one, it is explained that four factors influence policy implementation. First, communication is defined as the process of delivering communicator information to the communicant. Policy information must be communicated, so that policy actors understand the issues, objectives, directions, and policy target groups. Therefore, those policy actors can properly prepare what must be prepared to implement policies to achieve the policy goals and objectives by what is expected. Second, resources are also an essential factor influencing policy implementation. Resources in question are human resources, financial resources, equipment resources (buildings, equipment, land, and other spare parts), information resources, and authority. Third, the disposition (the attitude of the actor/implementer) is the willingness, desire, and tendency of policy actors to carry out policies seriously so that the goal can be realized. Fourth, the bureaucratic structure includes organizational structure elements, division of authority, relations between agencies, and organizational relationships with outside organizations. The factors of communication goals and objectives, resources, disposition, and bureaucratic structure, as already mentioned, will affect the success and failure rates of policy implementation.

Levy concept

Based on Law no. 28 of 2009 concerning Taxes and Levies of article 1 (one) paragraph (64), Regional Levies, from now on referred to as Levies, are regional levies as payment for services or the granting of specific permits specifically provided and/or given by the Regional Government for the benefit of private persons or Body. According to Bratakusumah (2001), the retribution objects are certain services provided by the government. Not all services provided by the local government can be levied, but only certain types of services which, according to socio-economic considerations, are worthy of being the object of retribution. These specific services are classified into three parts, namely Public Services, Business Services, and Certain Licensing. Furthermore, Bratakusumah (2001) the principles and targets of tariff setting are as follows: (1) For business service levies (RJU), based on regional policies by taking into account the costs of providing the relevant services, community capacity, and aspects of justice. The determination of this levy rate is adjusted to the prevailing laws and regulations regarding the types of levies related to the national interest. Besides that, it must pay attention to aspects of justice and the community's ability, (2) For business service levies, based on obtaining a decent profit. This levy rate is set by the regions so that a decent profit can be achieved. Namely, profits that can be considered adequate if the service concerned is provided by the private sector, (3) For certain licensing levies, based on the objective of covering part or all of the costs of administering the

issuance of the relevant license. This levy rate is determined so that the levy results can cover part of the estimated costs needed to provide the service concerned. Furthermore, according to (Ahmad Yani, 2009), retribution and mandatory retribution are determined as follows: (1) The subject of general retribution is an individual or entity using and enjoying the relevant public services. The subject of this public service levy can be a mandatory public service levy. (2) The business service levy subject is an individual or entity that uses and enjoys the relevant business services (Neglia et al., 2003; Aldim et al., 2018). This subject can be a mandatory business service levy. (3) The subject of specific licensing fees is an individual or entity that has obtained specific permits from the local government. This subject may constitute mandatory retribution for certain licensing services.

Concept of abattoir retribution

Based on the regional regulation of Tana Toraja Regency No.7 of 2011 concerning business service levies, abattoirs (RPH) levy for the provision of facilities for abattoirs. The RPH retribution object is the service for providing abattoir facilities, including animal health inspection services before and after slaughter, which are provided, owned, and/or managed by the regional government. In the Tana Toraja Regency Regulation No. 7 of 2011 concerning Business Service Levies, the amount of RPH levies is classified based on the type of service, the type and number of livestock, and the amount of the tariff is determined based on the prevailing market rates. The structure and amount of tariffs are based on these provisions: (1) Buffalo IDR. 75,000, -/head (2) Cows IDR. 50.000, -/head, (3) Pig IDR. 30,000, -/head and (4) Goats and sheep IDR. 25,000, -/head. The RPH levy's structure and rate are conducted in an incidental abattoir for certain activities organized and facilitated by the local government. The fees are determined as follows: (1) Buffalo IDR. 150,000, -/head, (2) Cows IDR. 100,000, -/head, (3) Horse IDR. 100,000, -/ head, (4) Deer IDR. 75,000, -/head, (5) Pig IDR. 75,000, -/head, (6) Goats IDR. 45,000, -/head, and (7) other forms (equivalent to the value of the animal) IDR. 30,000, -/head. Based on the description of the literature review above regarding the concept of implementation, the concept of policy, the concept of policy implementation, levies, and RPH fees, research of RPH levies was carried out in Tana Toraja, Indonesia, with a research center in Rembon District, based on the theory of George C. Edwards III, which consists of (1) communication; (2) resources; (3) disposition; and (4) bureaucratic structure.

2 Materials and Methods

This research is qualitative research using the literature research method. According to Miles, Huberman, and Saldana, qualitative research describes the explanation, chronological flow of events, and the cause and effect of the object under research (Reay, 2014; Sgier, 2012; Grbich, 2012; Boddy, 2016). Meanwhile, the literature research uses secondary data obtained from literature, mass media archives, and documents (Moleong, 2007). The data is described based on the triangulation of informants interviewed at different locations and places that are further reduced based on the data obtained.

Abattoir retribution policy (RPH) is a significant source of local revenue. The slaughter of animals is always inherent in the Toraja culture in various activities. As a result, a collaboration between the community and the government is required to support the RPH levy implementation. Its implementation primarily determines the success of a policy; for this reason, policy implementation wants to get substantial attention to be realized effectively and efficiently. In this research, the levy policy implementation, especially RPH, has a locus in Tana Toraja Regency, focusing on indicators, namely Communication, Resources, Disposition (appointment of officers, officers' attitude and provision of incentives), and Bureaucratic Structure. Based on George C. Edwards III, the Research Indicators are described as follows: (1) Communication, which is an indicator related to the process of delivering information on the RPH levy policy in Tana Toraja Regency to officers and the community based on aspects of transmission, clarity, and consistency, (2) Resources, namely indicators needed to implement the RPH retribution policy in Tana Toraja Regency which includes RPH staff or collectors, information, authority, and facilities, (3) Disposition, namely indicators related to the process of appointing officers, the attitude of officers and providing incentives needed in the process implementation of

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RPH retribution policies in Tana Toraja Regency, and (4) bureaucratic structure, namely indicators related to the level of coordination needed to implement RPH fees starting from the Regional Cash and Asset Management Revenue Service, Rembon District, Batusura Village, and RPH collectors.

3 Results and Discussions

The reference used to measure the implementation of an abattoir in this research is based on indicators of policy implementation by [Edward III \(1980\)](#) which consists of communication (transmission, consistency, and consistency), resources (staff, information, authority, and facilities), disposition (appointment and attitude of officers) and bureaucratic structure. The success of the Stages of Implementation of the Abattoir (RPH) Policy for Tana Toraja Indonesia is described as follows:

- Communication

The main requirement for effective policy implementation is that the implementer knows what to do. The purpose of the analysis of communication indicator data is to see how the RPH regulations are communicated to officers and the community. Three aspects affect policy implementation's success in communication, namely transmission, clarity, and consistency. 1) The transmission aspect of communication is essential so that a regulation can be understood and does not cause miscommunication in its implementation. A clear transmission aspect will provide officials and the public with a good understanding of the RPH policy. Implementing the RPH levy policy in Tana Toraja Regency has a transmission process carried out through socialization activities carried out at the Regency after the RPH policy is passed based on the Tana Toraja Regency Regulation starting at the Regency, District, and valley or sub-district. The policy is carried out by officers of the Cash Management Revenue Service and Regional Assets (DPPKAD) and the sub-district by inviting all government, custom, and social elements. 2) The aspect of clarity is related to the RPH levy policy's communication process to the implementor to achieve the expected objectives. In connection with the aspect of clarity. Information about the RPH levy is evident because it was implemented a long time ago with various existing changes. Also, officers are always equipped with retribution coupons in carrying out their duties. The current Retribution Coupon contains a levy that must be paid based on the levy's object, making it easier to collect from the public. 3) The consistency aspect is related to the instructions given to the RPH retribution implementers must be consistent and straightforward to be appropriately implemented. In implementing the Policy for Retribution for RPH, the sub-district party and the Collector for valley or sub-district RPH have different tasks. The sub-district has to collect buffalo slaughter fees and field supervision for traditional events with slaughtering buffaloes above five heads. Outside of the slaughter of buffaloes, the collector of the valley or sub-district RPH must collect RPH fees, such as the levy on slaughtering pigs, goats, and others equated to animals, with the assistance of the Head of Hamlet and the Head of the Family Association (RK) of Panambu village. Three aspects affect policy implementation's success in communication: transmission or distribution, clarity, and consistency. The RPH regulations are communicated to officers and the public ([Bhandare et al., 2007](#); [Wang & Banks, 2003](#)).

- Resources

Resources in this research consist of staff, information, authorities, and facilities. Resources have a significant role in the successful implementation of a policy. For an employee or employee in an organization or agency, a sense of security must be received free from all forms of threats and inhuman treatment; 1) Staff, Staff is the main resource in implementing a policy. A large number of employees does not always have a positive impact on policy implementation. To get the results of practical implementation, what is most needed is the staff's skills in implementing policies. According to a DPPKAD decree, the officer or staff with authority to collect RPH Retribution in the valley or sub-district totals 1 (one) person, known as the RPH Collector. This amount is considered capable of being responsible for collecting RPH fees for one valley or sub-district. In carrying out his duties, the RPH Collector is assisted by the Hamlet Head and the Head of residents' harmony/Rukun Keluarga (RK) in carrying out the collection of retribution; 2) Information about how to implement a policy is needed by implementers so that a policy can be appropriately implemented. Policy implementers must know

standard Operating Procedures (SOP) or technical regulations for implementing policies. The process of implementing the RPH levy policy in the Tana Toraja Regency does not have a specific Standard Operating Procedure (SOP). Information on implementing this levy is regulated based on the Tana Toraja Regency Regulation No. 7 of 2011, accompanied by a Regent Regulation. The Head of the Budget and Revenue Division of the Tana Toraja Regency DPPKAD emphasized that implementing RPH fees does not require an exceptional SOP because it has been regulated in the Perda regarding the number of existing fees and the use of postal charges. The Tana Toraja people already know about the obligations paid for every animal slaughter carried out in routine activities. This regulation no longer has to use an exceptional SOP; 3) Authority is an important thing that the implementer must know of a policy. To obtain the results of effective policy implementation requires the ability of officers to exercise their authority responsibly. There are three agencies involved with different authorities: (1) The recipient's DPPKAD treasurer has to distribute levy coupons and receive retribution deposits. Besides, DPPKAD also has the task of evaluating and controlling implementing RPH fees if needed. (2) The sub-district has the authority to distribute retribution coupons to each valley/sub-district based on their needs and coupons for slaughtering buffaloes to collect slaughtering buffalo fees and to supervise traditional ceremonial activities by slaughtering buffalo with more than five heads down. (3) The collector of valley/sub-district RPH is the party that has a significant role in collecting RPH levies directly to the community. Valley/sub-district collectors have not firmly used their authority to collect retribution from the public. For example, in the "Rambu Solo" ceremony at the death ceremony in a family, the number of envelopes received by the family record is 150 envelopes, but recorded in the DPPKAD White Book is only 75 envelopes. This data shows that officers have not been able to carry out their authority to the maximum when collecting user fees from the public so that there are objects of unpaid fees; 4) The facilities referred to the implementation of RPH charges are coupons and postal charges. The levy coupons used are constantly updated every year. All levy coupons are distributed to the valley/sub-district at the beginning of the year and will be recapitulated at the end of the year whether coupons have been used or not. For the availability of retribution, posts are conditioned from the traditional events carried out. If the family wants guests in the group, a retribution post will be made. The availability of facilities in implementing the RPH levy will significantly help implement officers carry out their duties properly. In terms of resources in this research consisted of staff, information, authority, and facilities. Officers who are given the authority to collect each person's RPH levies in a valley or sub-district based on a decree made by the DPPKAD are known as RPH Collectors. They are assisted in carrying out the collection of retribution by the Head of Hamlet and the Head of residents' harmony (RK). The Tana Toraja people are already aware of the obligations that must be met for every slaughter of animals carried out in daily life. The three agencies involved with different powers, namely the DPPKAD, the sub-district, and the valley or sub-district RPH collectors, play a significant role with facilities that are tailored to their needs (Nel et al., 2004; Lajas & Macário, 2020).

- Disposition

This research refers to the appointment and attitude of policy implementers in carrying out their duties. It takes officers who have a responsible attitude to get the results of practical implementation. 1) Appointment of RPH Collectors The appointment of RPH collectors in the valley or sub-district will be selected and proposed to the DPPKAD by each Head of the valley or head of sub-district every year. Then, the DPPKAD will issue a Decree (SK) to each RPH Collector. If the DPPKAD does not accept the proposed new name, the previous year's collector will immediately receive another SK. At the sub-district level, the process of selecting officers to supervise RPH fees directly in the field is determined based on the policies of each sub-district through a letter of assignment. Sub-district supervisors are staff at the sub-district office who will be rolled out to carry out supervision. This means that all staff will have the same opportunity to monitor the RPH levies for extensive customary activities. To obtain effective implementation results, the collectors of RPH in the valley or sub-district should not have dual duties and do not serve for a long time. For the sub-district level, the head of the sub-district should give a letter of assignment to staff who can act decisively in conducting supervision. It is because all staff does not have the same assertiveness in supervision if they apply a rolling system. 2) The attitude of the RPH Collector The implementer's attitude is crucial to the success of implementing a policy.

Based on the results of observations and interviews, the RPH collectors' attitude in carrying out their duties is not satisfactory. Decisively Batusura village's head is challenging to act when collecting bills from the community because of the reluctance to collect from the people themselves. Some officers let the community pay not according to the amount to be paid, so the RPH retribution is not optimal. The presence of reluctance towards the community itself makes officers unable to be assertive in carrying out their duties. The low level of public awareness to pay retribution and the officers' indecisive attitude impact the implementation of the RPH levy not optimally. For this reason, officers need a firm attitude for good implementation results. 3) Giving incentives to officers is one part of the officers' work motivation. RPH Collector Officers are not given incentives to carry out their duties because they already have regular wages from the valley or sub-district. There is no particular incentive to collect the RPH levy. Incentives can be given to officers, depending on how each valley or sub-districts budget regarding the return of retribution is allocated for RPH Collector Officers' incentives. This research's disposition refers to the appointment and attitude of policy implementers in carrying out their duties. RPH collectors' appointments in the valley or sub-district will be selected and proposed to the DPPKAD by each Head of valley or head of sub-district every year. Then, the DPPKAD will issue a Decree (SK) to each RPH Collector. Based on observations and interviews, the RPH collectors' attitude in carrying out their duties is not satisfactory. The low level of public awareness to pay retribution and the officers' indecisive attitude. RPH Collector Officers are not given incentives to carry out their duties because they already have regular wages from the valley or sub-district ([Alosta et al., 1998](#); [Rivera et al., 1997](#)).

- Bureaucratic structure

In terms of bureaucratic structure, this research focuses on how far the level of coordination of the RPH levy policy from the leadership to the retribution officer in the field. The main task of the DPPKAD about the implementation of the RPH levy policy in the Tana Toraja Regency is to issue a valley or sub-district Collector Decree by the Head of the DPPKAD. Furthermore, the Budget and Revenue Collection Division is led by the Head of the Division, carrying out Regional Tax and Retribution Collections that have exceeded the due date and serving objections. Also, appeals and collecting and processing data on the sources of Regional Tax and Regional Retribution revenues. Apart from these main tasks, DPPKAD also coordinates and supervises RPH charges in the valley. The DPPKAD also coordinates directly with a valley in issuing RPH Collector Decrees that are updated annually. However, this coordination was limited to completing officers' administrative requirements because an evaluation did not accompany it. Several names had dual duties as RPH Collectors issued without any follow-up and clarification from the DPPKAD. The sub-district has the task of coordinating to distribute levy coupons to each valley or sub-district, receiving the results of retribution, and depositing it to the regional treasury. Direct supervision for traditional events by slaughtering buffalo animals above 5 (five) heads down to conduct post-surveillance retribution for extensive customary activities ([Randa & Tangke, 2015](#)).

4 Conclusion

The implementation of the abattoir (RPH) levy policy in Tana Toraja Indonesia district in Rembon District is based on four research focuses, namely communication (transmission, clarity, and consistency), resources (staff, information, facilities, and authority), disposition (appointment of officers, the attitude of officers and incentives) and the bureaucratic structure has not been running optimally. However, 2 (two) indicators have shown promising results: communication in transmission and clarity and bureaucratic structure. The research results on the implementation of abattoir (RPH) levies in Tana Toraja, Indonesia, are scientific evidence of the importance of implementing an effective levy policy to encourage an increase in local revenue (PAD). Based on the research results, it is known that the amount of the achievement of fees that exceed the target does not guarantee effective and efficient implementation. It takes officers responsible for carrying out their duties, evaluating officers' performance, and optimal supervision to improve the field's implementation process.

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