

ABSTRACT

The Tasikmalaya City Government has issued Mayor Regulation Number 22 of 2019 as a guideline for managing household and similar waste. However, after five years of implementation, the waste problem in this city has still not been resolved optimally. This research aims to analyze the implementation of this policy by reviewing aspects of public policy, accountability, transparency and budget implementation. The analysis was carried out using George Edward III's (1980) theory of policy implementation which includes communication, disposition, resources and bureaucratic structure. This research uses a qualitative descriptive method with data collection techniques through interviews, observation and documentation. Informants were selected using techniques purposive sampling, while the validity of the data was tested through source triangulation by comparing the results of documentation and interviews. The research results show that communication is only effective within government, while communication to the public is still minimal. Policy dispositions work well when under pressure from the legislature and external groups. Limited resources in this case are the main obstacle in policy implementation. In terms of bureaucratic structure, SOPs and fragmentation have been implemented according to regulations. However, accountability and transparency of budget implementation to the public is still very limited.

Keywords: *Policy Implementation, Waste Processing, Mayor's Regulations Tasikmalaya*