



Analysis of Potential and Retribution Development of Slaughterhouse in North Toraja Regency

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This study aims to determine the effect of Slaughterhouse retribution contribution, growth rate of Slaughterhouse, potential slaughterhouse retribution, and the effectiveness of Slaughterhouse retribution on Regional Revenue (PAD) in North Toraja Regency, and predict the realization of Slaughterhouse retribution receipts in the next five years, namely 2022-2026. This study uses a quantitative approach. The Data used are secondary data obtained from the regional Revenue Agency (BAPENDA) and the Department of Agriculture, Livestock and Fisheries of North Toraja Regency. The data used is time series data from 2016 to 2021 and analyzed using a simple mathematical formula method with the help of the Minitab version 16 application. The results showed that the contribution of Slaughterhouse retribution to Regional Revenue (PAD) averaged 11.15% with the criterion of "less". The growth rate of Slaughterhouse on PAD averaged 16.81% with the criterion of "unsuccessful". In 2021, the potential for retribution in slaughterhouses is Rp. 1.243.759,- per month, while the potential retribution outside the slaughterhouse based on the number of parties of Rp. 6.493.975.000. The average effectiveness of Slaughterhouse retribution in North Toraja Regency was 87.81%, with the criterion of "quite effective". The trend of receiving slaughterhouse retribution in North Toraja Regency over the next five years (2022-2026) will experience a positive trend with a steep slope.

Keywords: Contribution, Growth Rate, Potential, Effectiveness, Regional Revenue (PAD)

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I. INTRODUCTION

Currently in Indonesia, especially in the regions, the collection of economic resources through regional taxes and regional retributions is carried out under clear legal rules, namely by regional regulations so that they can be applied as a source of regional revenue. This shows that there is a similarity between taxes and retribution, namely local government retributions to the community based on clear and strong legal rules (Siahaan, 2010:5). With the issuance of Law Number 18 of 1997 as last amended by Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, regions can be given the authority to explore regional potential in accordance with applicable laws and regulations, and as a guideline for the regions. with the aim of encouraging regions to increase the contribution of Regional Original Revenue (PAD) originating from the region itself.

By granting autonomy to regions in planning, exploring, managing and using regional finances in accordance with regional conditions, Regional Revenue (PAD) can be seen as one of the indicators or criteria for reducing a region's dependence on the central government. In principle, the greater the proportion of regional own-source revenue to the regional revenue and expenditure budget (APBD), the smaller the region's dependence on the central government. Among the various types of regional revenues that become resources that can be fully managed by the regions are from regional original income, therefore efforts to increase revenue from regional own-source revenues need to receive serious attention from the local government either by way of intensification or by way of extensification with the intention that the regions not relying too much on/hanging hopes on the top level of government but must be able to be independent according to the ideals of real and responsible autonomy.

Based on Law Number 28 of 2009, retributionretribution are regional retribution as payment for services or granting certain permits specifically provided and or given by the regional government for personal or corporate interests. The authority given to the regions to realize regional autonomy that is independent and responsible is intended to finance government administration, development implementation and community development.As an autonomous region, North Toraja Regency is required to be able to have independence,

especially in terms of extracting and managing financial resources that can be used to finance governance and regional development and reduce the level of dependence on the central government.

The objects of regional retributions in North Toraja Regency are quite numerous and varied, one of which is retributions related to animal slaughter and customs, namely Slaughterhouse Retribution which is the mainstay of North Toraja Regency's Regional Revenue. In connection with the traditional ceremonies that are often held in North Toraja, apart from helping to improve the community's economy as a form of business in regional development and development, these activities also become special regional income in the form of Slaughterhouse Retribution. This is because, where slaughter activities are carried out outside the slaughterhouse, are managed and permitted by the local government. With the promulgation of Law Number 28 of 2009, the Government of North Toraja Regency changed the source of income from slaughtering activities in customary events which was originally a Slaughter Tax to become Slaughterhouse Retribution as regulated in North Toraja Regency Regional Regulation Number 15 of 2011. Regional regulations This was ratified on December 31, 2011, and began to be implemented in early 2012. The regional regulation regulates the Slaughterhouse Retribution, which explains that retribution is payment for services and or facilities for slaughterhouses and slaughterhouses outside the slaughterhouse. permitted by the government including pre-slaughter and post-slaughter animal health checks provided or managed by the local government.

In nominal terms, the realization of retribution receipts since 2016-2018 has tended to increase, but when compared to the targets set, the achievement of these targets is very volatile. Even though efforts to increase regional income by each regional government at any level, both provincial and district/city must be carried out with various policies according to the situation and conditions of each area (Septianawati, 2012).

As previously explained, regional income, in this case PAD, is one of the sources of regional development financing funds in North Toraja Regency, so that the Government continues to explore regional financial potentials in order to increase revenue for Regional Original Income (PAD). The source of regional revenue for North Toraja Regency which is more likely to be developed at this time is the receipt of the Slaughterhouse Retribution, given the many traditional activities that occur so that animal slaughter is part of these activities. It is hoped that this kind of activity will be able to boost the level of the economy in Toraja, especially in North Toraja Regency.

II. LITERATURE REVIEW

2.1. Stakeholder Theory

Bryson (2001) defines a stakeholder as an individual, group, or any organization that can make claims on the resources or results of the organization or be affected by those results. Success in public and private organizations is the extent to which the organization can guarantee the satisfaction of the main stakeholders (the community as the main stakeholder). The government as the holder of power in the wheels of government must emphasize aspects of the interests of the people as stakeholders and the government must also be able to manage regional wealth, regional income and in the form of regional assets for the welfare of the people in accordance with the contents of the 2006 Constitution article 33 which states that all natural wealth controlled by the government must be used and utilized for the welfare of the people.

2.2. Stewardship Theory

Stewardship theory has psychological and sociological roots which are designed to explain situations where managers act as stewards and act in the interests of owners (Donaldson & Davis: 2009) in Raharjo (2007). This theory describes the existence of a strong relationship between organizational satisfaction and success. According to Murwaningsari (2009) stewardship theory is based on philosophical assumptions about human nature that humans can be trusted, responsible, and humans are individuals with integrity.

2.3. Regional Autonomy

Based on Law Number 23 of 2014 concerning Regional Government which was last amended by Law number 11 of 2020 concerning Job Creation, that regional autonomy is the right, authority and obligation of an autonomous region to regulate and manage its own government affairs and the interests of the local community in system of the Unitary State of the Republic of Indonesia. The current implementation of regional autonomy is regional autonomy that is broad, real, and responsible which will give trust to district or city regions to manage larger and broader authorities. In addition, the granting of broad autonomy will also guarantee the stability of regional autonomy, because the position of regency and city regions which are autonomous regions is no longer in a vertical relationship with the provincial regional government but each of these regions stands alone and does not have a hierarchical relationship with one another. others (Hamzah, 2015).

2.4. Regional Revenue (PAD)

Regional Revenue or hereinafter referred to as PAD is revenue obtained by regions from regional sources within their own territory which are collected based on regional regulations in accordance with regional regulations or applicable laws. The regional income sector plays a very important role, because through this sector it can be seen to what extent a region can finance government activities and regional development (Baldric, 2017).

Regional Revenue (PAD) is sourced from its revenue, namely regional taxes, regional retributions, separated wealth management results, other legitimate regional original income. Regional original income is said to be good for meeting regional development financing if the percentage achievement exceeds 70% of total PAD revenue (Carunia, 2017).

2.5. Regional Retribution

According to Siahaan (2010: 5) that "retribution are payments from residents to the state because of certain services provided by the state for individual residents". These services can be said to be direct, namely only paying retribution that enjoy remuneration from the state.

Retribution is different from tax. In retribution, in general, the relationship between achievements made in the form of payments and contra-achievement in the form of rewards is direct. Retribution is required to make these payments because they want reciprocal services directly from the government (Pudyatmoko, 2009).

2.6. Slaughterhouse Retribution

Article 1 paragraph (10), North Toraja Regency Regional Regulation Number 15 of 2011 concerning Slaughterhouse Retribution, is explained as follows. "Retribution for Slaughterhouses, hereinafter referred to as Retribution, is payment for services and/or facilities for slaughterhouses and slaughterhouses outside of slaughterhouses permitted by the government including pre- and post-slaughter health checks provided or managed by the Regional Government".

2.7. Potential

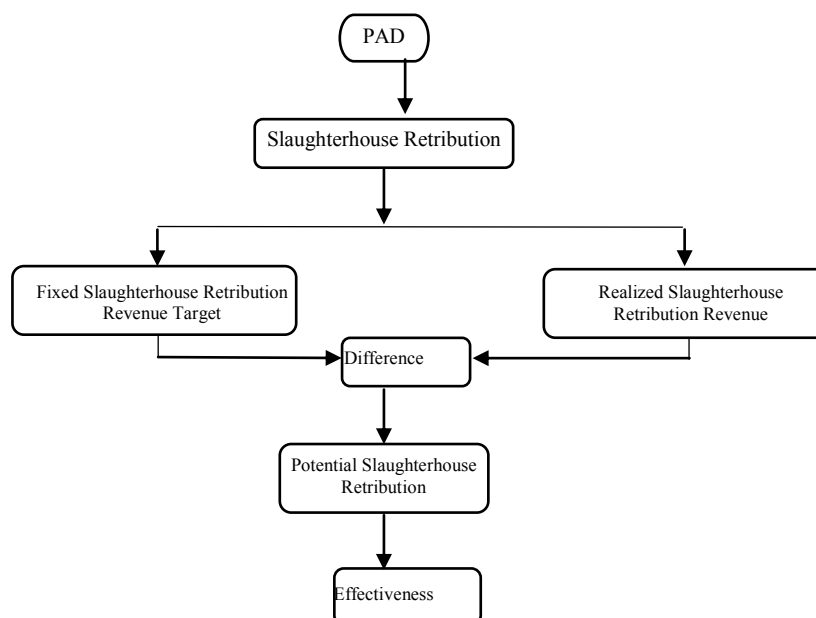
Potential is something that actually already exists, it's just that it hasn't been obtained or obtained in the hands. According to KBBI (Big Indonesian Dictionary) "potential is an ability that has the possibility to be developed". Because potential is hidden, it is necessary to examine the amount of potential that exists, including potential income, and identify the factors that affect income as part of an effort to identify potential.

The income potential of an area varies due to different demographic, economic, sociological, cultural, geomorphological and environmental factors. However, sometimes a potential cannot be processed due to limited human resources, capital, and restrictive laws and regulations.

2.8. Effectiveness

Effectiveness is a measure of the success or failure of an organization in achieving its goals. If an organization succeeds in achieving its goals, then the organization is said to have been running effectively. The most important thing to note is that effectiveness does not state how much money has been spent to achieve that goal. Effectiveness only sees whether a program or activity has achieved the stated goals.

III. CONCEPTUAL FRAMEWORK



IV. RESEARCH METHOD

4.1. Research Design

This study used a quantitative data analysis approach and this type of research, when viewed from its purpose and nature, is descriptive research. The data obtained, both in the form of numbers and in the form of tables, is then interpreted properly. Descriptive research is research that aims to provide the researcher with a history or to describe aspects relevant to the phenomenon from the perspective of a person, organization or other. This descriptive research describes the contribution of Slaughterhouse Retribution (both inside and outside) to PAD as well as the potential and realization of Slaughterhouse Retribution for the 2016-2021 period.

4.2. Time and Location

This research was conducted in North Toraja Regency, precisely at the related institution, namely the Regional Revenue Agency (BAPENDA) of North Toraja Regency. This location was chosen because it is a source of data and information needed. North Toraja Regency implements a Slaughterhouse Retribution retribution unlike in other areas, because it is directly related to the activities of the customs or traditions of the Toraja people, known as the traditional ceremonies Rambu Tuka' and Rambu Solo'. This research was conducted from April to August 2022.

4.3. Data Types and Sources

a. Primary Data

Primary data is original data collected by researchers themselves to answer specific research problems. In general, this primary data has not been available before, so researchers must collect data based on their needs. In this study, primary data was obtained based on the results of the interviews conducted.

b. Secondary Data

Secondary data is data that comes from company records and from other sources, namely by conducting a literature study by studying books that have something to do with the object of research or can be done using data from the Central Bureau of Statistics. In this study, data were obtained from Realization Reports of the Regional Revenue and Expenditure Budget and other documents.

4.4. Data Gathering Technique

To obtain information and data managed in this study, data collection was carried out in 2 (two) ways, namely as follows:

a. Library Research

This research is a research conducted using secondary data obtained by studying the literature related to the selected topic.

b. Field Research (Field Research)

This study aims to obtain data, so that researchers conduct research at the Regional Revenue Agency (BAPENDA) of North Toraja Regency by doing the following things:

1. Observation (Observation)

Observation is a data collection tool that is carried out by systematically observing and recording the symptoms investigated.

2. Interview (Interview)

The interview is a question and answer directly to the informant which is carried out with the aim of obtaining primary data and the necessary information. The informants in this study were employees of the Regional Revenue Agency (BAPENDA) of North Toraja Regency.

3. Documentation

Documentation is a collection of data using documentation from the Regional Revenue Agency (BAPENDA) of North Toraja Regency.

V. ANALYSIS RESULTS

Research data will be analyzed using a quantitative approach according to the problems in this study. The purpose of this data analysis is to provide an overview and answers to the problem of the contribution of slaughterhouse retribution, the growth of slaughterhouse retribution, the magnitude of the potential for slaughterhouse retribution, the effectiveness of slaughterhouse retribution on Regional Revenue of North Toraja Regency so that it can further increase revenue. local origin, especially from the regional retribution sector and it is hoped that it will be able to provide an adequate contribution to the regional revenue and expenditure budget so that it can minimize dependence on the central government, in order to finance the implementation of development and government as well as public services.

5.1. Analysis of Slaughterhouse Retribution Contribution

Regional Revenue consists of the results of regional taxes, results of regional retributions, regional business profits and other legal income. In order to optimize the receipt of Regional Own Revenue from the retribution sector, particularly the Slaughterhouse Retribution, it is necessary, among other things, to study and calculate how much the Slaughterhouse Retribution contributes to the Regional Original Revenue generated from year to year. To find out how big the role or contribution of the Slaughterhouse Retribution is to Regional Original Income as stated in the previous chapter (analysis tool), that is by using the contribution formula by comparing the actual receipt of Slaughterhouse Retribution with the realization of Regional Original Income then multiplied by 100%.

The following is a calculation of the contribution of Slaughterhouse retribution to Regional Retribution.

$$Y = \frac{\text{Slaughterhouse Retribution (RRPH)}}{\text{Regional Retribution}} \times 100\%$$

1. Year 2016 = $\frac{4.229.170.000}{7.446.871.551} \times 100\% = 56,79\%$
2. Year 2017 = $\frac{4.446.110.000}{9.417.800.962} \times 100\% = 47,21\%$
3. Year 2018 = $\frac{5.593.050.800}{13.937.175.735} \times 100\% = 40,13\%$
4. Year 2019 = $\frac{5.128.850.000}{16.631.274.812} \times 100\% = 30,84\%$
5. Year 2020 = $\frac{3.712.600.000}{13.990.053.435} \times 100\% = 26,54\%$
6. Year 2021 = $\frac{7.017.672.000}{16.099.242.119,02} \times 100\% = 43,59\%$

While the calculation of the contribution of Slaughterhouse Retributions to Regional Original Income (PAD) is as follows:

$$Y = \frac{\text{Slaughterhouse Retribution (RRPH)}}{\text{Regional Revenue (PAD)}} \times 100\%$$

1. Year 2016 = $\frac{4.229.170.000}{34.896.515.041} \times 100\% = 12,12\%$
2. Year 2017 = $\frac{4.446.110.000}{44.165.976.209} \times 100\% = 10,07\%$
3. Year 2018 = $\frac{5.593.050.800}{41.976.382.836} \times 100\% = 13,32\%$
4. Year 2019 = $\frac{5.128.850.000}{51.867.651.799} \times 100\% = 9,89\%$
5. Year 2020 = $\frac{3.712.600.000}{55.750.887.554} \times 100\% = 6,66\%$

6. Year 2021 = $\frac{7.017.672.000}{47.278.182.891} \times 100\% = 14,84\%$

The average calculation of the contribution of Slaughterhouse retribution to Regional Retributions and PAD of North Toraja Regency for 2016-2021 is described in the table below

Year	Revenue Realization			Contribution (%)	
	RRPH	Regional Retribution	PAD	Regional Retribution	PAD
	a	b	c	a/b* 100%	a/c* 100%
2016	4.229.170.000	7.446.871.551	34.896.515.041	56,79	12,12
2017	4.446.110.000	9.417.800.962	44.165.976.209	47,21	10,07
2018	5.593.050.800	13.937.175.735	41.976.382.836	40,13	13,32
2019	5.128.850.000	16.631.274.812	51.867.651.799	30,84	9,89
2020	3.712.600.000	13.990.053.435	55.750.887.554	26,54	6,66
2021	7.017.672.000	16.009.242.119	47.278.182.892	43,59	14,84
Average				38,86	11,15

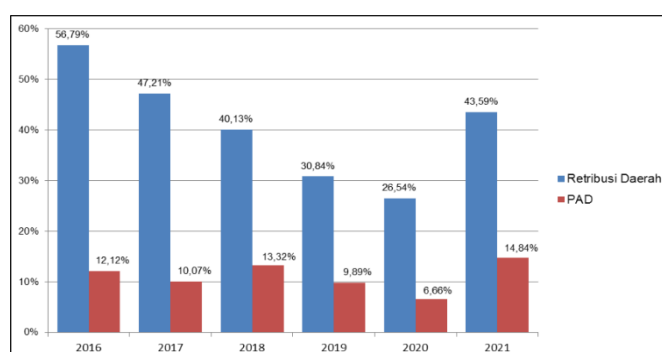
Based on the table above, the contribution of slaughterhouse retribution to regional retribution in 2016 was IDR 4,229,170,000 or 56.79% and was the highest contribution when viewed from the percentage value and in 2021 it was IDR 7,017,672,000 - or 43.59%. The average contribution per year is Rp. 5,021,242,133, - or 38.86%, this occurs because the mechanism and schedule for carrying out traditional ceremonies have not been regulated as well as the number of animals that must be slaughtered for each traditional ceremony based on social status in the community.

Meanwhile, the Contribution of Slaughterhouse Retributions to Regional Original Revenue during the 2016-2021 period showed fluctuating movements from year to year with an average value of around 11.15%. the contribution of animal slaughterhouse retribution to Regional Revenue in 2016 amounted to 12.12%, 2017 amounted to 10.07%, 2018 amounted to 13.32%, 2019 amounted to 9.89%, 2020 amounted to 6.66% and in 2021 it will be 14.84%.

Percentage	Contribution Criteria
0,00 ~ 10%	Very Less
10,10% ~ 20%	Less
20,10% ~ 30%	Normal
30,10% ~ 40%	Adequate
40,10% ~ 50%	Good
Above 50%	Very Good

Based on the table above, it shows that the contribution of animal slaughterhouse retribution to Regional Revenue in 2016 was 12.12%, this shows that the percentage contributed less. In 2017 it was 10.07%, this shows that the percentage contributed less. In 2018 it was 13.32%, this shows that the percentage has contributed less. In 2019 it was 9.89%, this shows that the percentage contributed very little. In 2020 it was 6.66%, this shows that the percentage contributed very little and in 2021 it was 14.84% which showed that the percentage contributed less.

The level of contribution of Slaughterhouse retribution to Regional Retributions and Regional Revenue of North Toraja Regency for 2016-2021 will be illustrated in the following figure



The contribution of animal slaughterhouse retribution to Regional Original Revenue (PAD) on average from 2016-2021 is 11.15%. Based on the criteria or indicators that have been previously determined, it can be said that the contribution of the slaughterhouse retribution to Regional Original Revenue has not been successful

or has not contributed much. This also shows that the regional government of North Toraja Regency must further optimize and utilize the sources of revenue related to receiving slaughterhouse retribution, so that in this case the slaughterhouse retribution as regional retribution have not optimally contributed to Regional Revenue in North Toraja Regency.

5.2. Analysis of the Growth Rate of Slaughterhouse Retribution, Regional Retribution and Regional Revenue in North Toraja Regency

1. Analysis of Growth Rate of Slaughterhouse Retribution in North Toraja Regency

$$RRPH\ Growth = \frac{RRPH(t) - RRPH(t-1)}{RRPH(t-1)} \times 100\%$$

RPPH (tk) = Slaughterhouse Retribution Revenue for the current year

RPPH (tk-1) = Slaughterhouse Retribution Revenue for last year

Calculation of the rate of growth of slaughterhouse retribution revenues aims to determine the development of slaughterhouse retribution from year to year. The following is the calculation of the growth rate of North Toraja Regency slaughterhouse retribution from 2016 to 2021 using the formula above:

Year	RRPH Growth Rate
2016	Not calculated, previous year needed.
2017	5,13%
2018	25,80%
2019	-8,30%
2020	-27,61%
2021	89,02%

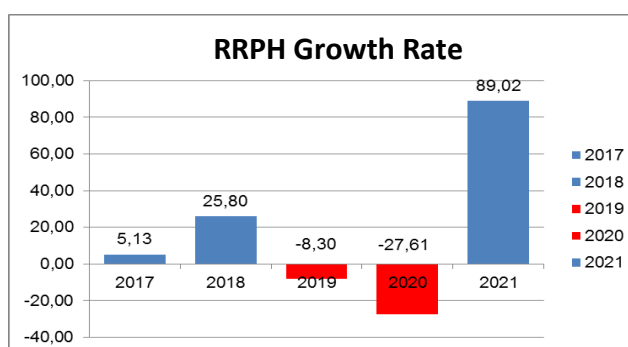
From the calculation above, it can be categorized as the growth rate of the North Toraja Regency slaughterhouse retribution with the growth rate criteria as follows:

No	Growth Rate (%)	Criteria
1	85% - 100%	Very Successful
2	70% - 85%	Successful
3	55% - 70%	Adequately Successful
4	30% - 55%	Less Successful
5	Below 30%	Unsuccessful

From the criteria for measuring the growth rate of the slaughterhouse retribution above, it can be concluded that the growth rate of the North Toraja Regency slaughterhouse retribution revenue growth can be seen in the table below.

Year	Realization	$X_t - X_{(t-1)}$	$\frac{X_t - X_{(t-1)}}{X_{(t-1)}}$	Growth Rate	Criteria
2016					
2017	4.229.170.000	216.940.000	0,0513	5,13	Unsuccessful
2018	4.446.110.000	1.146.940.800	0,2580	25,80	Unsuccessful
2019	5.593.050.800	-464.200.800	-0,0830	-8,30	Unsuccessful
2020	3.712.600.000	-1.416.250.000	-0,2761	-27,61	Unsuccessful
2021	7.017.672.000	3.305.072.000	0,8902	89,02	Very Successful
Growth Rate				16,81	Unsuccessful

Based on the calculation of the retribution growth rate above, it can be seen the growth rate of the North Toraja Regency slaughterhouse retribution revenue growth from 2016 to 2021 in the image below:



From the picture above it can be seen that the growth rate of revenue from animal slaughterhouse retribution from 2016 to 2021 has increased and decreased. In 2017 the growth rate of regional retribution was 5.13%. In 2018 it experienced an increase with a growth rate of 25.80%, while in 2019 the growth rate for slaughterhouse retribution decreased by -8.30% as well as in 2020 it also decreased by -27.61%. However, in 2021 the growth rate will increase again to 89.02%.

5.3. Analysis of Regional Retribution Growth Rate in North Toraja Regency

The calculation of regional retribution revenue growth aims to determine the development of regional retribution from year to year. The following is the calculation of the growth of regional retributions for North Toraja Regency from 2016 to 2021:

Year	Regional Retribution Growth
2016	Not calculated, previous year needed.
2017	26,47%
2018	47,99%
2019	19,33%
2020	-15,88%
2021	15,08%

Year	Realization	$X_t - X_{(t-1)}$	$\frac{X_t - X_{(t-1)}}{X_{(t-1)}}$	Growth (%)
2016	7.446.871.551			
2017	9.417.800.962	1.970.929.411	0,2647	26,47
2018	13.937.175.735	4.519.374.773	0,4799	47,99
2019	16.631.274.812	2.694.099.077	0,1933	19,33
2020	13.990.053.435	-2.641.221.377	-0,1588	-15,88
2021	16.099.242.119	2.109.188.684	0,1508	15,08
Growth Rate				18,60

The growth of regional retributions from 2017 to 2019 experienced positive growth (increase) where in 2017 it increased by 26.47%, in 2018 it was 47.99% and in 2019 it experienced an increase of 19.33%. but in 2020 it experienced a negative growth (decrease) of 15.88% due to the Covid-19 pandemic where activities were limited so that regional retribution revenues decreased but in 2021 experienced positive growth (increase) of 15.08%. Based on the table above, it shows that the average growth in regional retribution from 2016-2021 is 18.60%.

5.4. Analysis of Growth Rate of Regional Revenue in North Toraja Regency

To see the growth of Regional Revenue during the 2016-2021 period, North Toraja Regency can be seen as follows:

Year	Regional Revenue Growth
2016	Not calculated, previous year needed.
2017	26,56%
2018	-4,96%
2019	23,56%
2020	7,49%
2021	-15,20%

Year	Realization	$X_t - X_{(t-1)}$	$\frac{X_t - X_{(t-1)}}{X_{(t-1)}}$	Growth (%)
2016	34.896.515.041			
2017	44.165.976.209	9.269.461.168	0,2656	26,56
2018	41.976.382.836	-2.189.593.373	-0,0496	-4,96
2019	51.867.651.799	9.891.268.963	0,2356	23,56
2020	55.750.887.554	3.883.235.755	0,0749	7,49
2021	47.278.182.891,50	-8.472.704.663	-0,1520	-15,20
Growth Rate				7,49

The PAD growth rate experienced positive growth (increase) from 2017 of 26.56%, 2019 of 23.56%, 2020 of 7.49%. 2016 was used as the base year in determining the growth rate of PAD in 2017. In 2016 the amount of PAD realization was IDR 34,896,515,041, while in 2017 PAD realization was IDR 44,165,976,209.-. This means that in 2017 there was an increase of 26.56% from 2016. However, in 2018 it decreased by -4.96% from 2017 and in 2019 and 2020 again experienced positive growth of 23.56% respectively in 2019 and 7.49% in 2020. In 2021 it will again experience a decrease in PAD of -15.20%. Based on the data above, it shows that the average local revenue growth from 2016-2021 is 7.49%.

5.5. Potential Analysis of Slaughterhouse Retribution Revenue

In this study, what is meant by the potential for animal slaughterhouse retribution is the potential for retribution from slaughtered animals during traditional ceremonies based on Regional Regulation of North Toraja Regency Number 15 of 2011, namely buffalo, cows, horses, deer, pigs and goats. In order to make it easier to analyze the intended potential, the type of potential will be adjusted to the average frequency of traditional ceremonies each year and the average number and type of animals slaughtered during traditional ceremonies.

The large number of parties also affects the potential level of Retribution for Slaughterhouses that is carried out outside the slaughterhouse. The following is the number of *rambu solo* and *rambutuka* events for 2016-2021 in North Toraja Regency.

Year	Traditional Party Type		Total
	Rambu Solo	RambuTuka	
2016	1.272	66	1.338
2017	1.247	39	1.286
2018	1.424	44	1.468
2019	1.349	42	1.391
2020	681	27	888
2021	1.576	49	1.625

In the table above, it can be seen that the data on the number of traditional festivals, both *rambu solo* and *rambu tuka*, for 2016-2021 shows an increase in numbers that fluctuate every year.

The potential retribution for slaughterhouses carried out outside the slaughterhouse, namely at parties (Solo' and Rambu Tuka' ceremonies) in North Toraja Regency in 2016-2021 can be calculated based on the number of parties each year. During the Rambu Solo' and Rambu Tuka' ceremonies, the animals that are common and often sacrificed are *pudu* buffaloes and pigs.

Slaughterhouse Retribution Potential at Traditional Parties in North Toraja Regency Year 2016-2021

Year	Animal	Tariff (Rp)	Number of Parties	Average	Potential
2016	Pudu' Buffalo	200,000	1,338	6	1,605,600,000
	Pigs	75,000		23	2,308,050,000
2017	Pudu' Buffalo	200,000	1,286	6	1,543,200,000
	Pigs	75,000		26	2,507,700,000
2018	Pudu' Buffalo	200,000	1,468	7	2,055,200,000
	Pigs	75,000		30	3,303,000,000
2019	Pudu' Buffalo	200,000	1,391	6	1,669,200,000
	Pigs	75,000		28	2,921,100,000
2020	Pudu' Buffalo	200,000	888	7	1,243,200,000
	Pigs	75,000		33	2,197,800,000
2021	Pudu' Buffalo	200,000	1,625	7	2,275,000,000
	Pigs	75,000		34	4,143,750,000

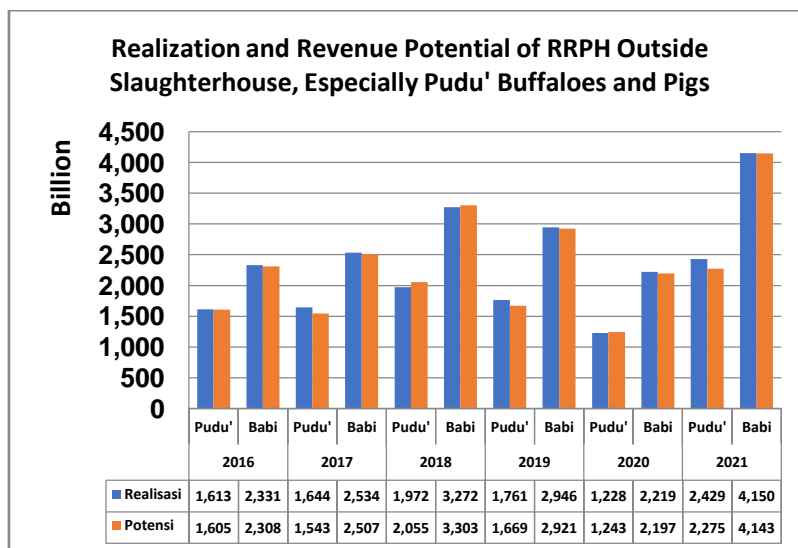
Slaughterhouse Retribution Revenue outside the Slaughterhouse, especially Pudu' Buffaloes and Pigs in North Toraja Regency Year 2016-2021

Year	Animal	Tariff (Rp)	Number of Animals	Realization
2016	Pudu' Buffalo	200,000	8.065	1,613,000,000
	Pigs	75,000	31.081	2,331,075,000
2017	Pudu' Buffalo	200,000	8.223	1,644,600,000
	Pigs	75,000	33.795	2,534,625,000
2018	Pudu' Buffalo	200,000	9.860	1,972,000,000
	Pigs	75,000	43.636	3,272,700,000
2019	Pudu' Buffalo	200,000	8.809	1,761,800,000
	Pigs	75,000	39.283	2,946,225,000
2020	Pudu' Buffalo	200,000	6.142	1,228,400,000
	Pigs	75,000	29.598	2,219,850,000
2021	Pudu' Buffalo	200,000	12.146	2,429,200,000
	Pigs	75,000	55.341	4,150,575,000

In 2020, the receipt of Slaughterhouse Retribution outside the slaughterhouse has decreased. This happened because the party that was held was no longer than the previous year as a result of the COVID-19 pandemic which had hit the tourism industry and the creative economy in Indonesia.

Realization and Revenue Potential of RRPB Outside Slaughterhouse, Especially Pudu' Buffaloes and Pigs

Year	Animal	Realization	Potential
2016	Pudu' Buffalo	1,613,000,00 0	1,605,600,00 0
	Pigs	2,331,075,00 0	2,308,050,00 0
2017	Pudu' Buffalo	1,644,600,00 0	1,543,200,00 0
	Pigs	2,534,625,00 0	2,507,700,00 0
2018	Pudu' Buffalo	1,972,000,00 0	2,055,200,00 0
	Pigs	3,272,700,00 0	3,303,000,00 0
2019	Pudu' Buffalo	1,761,800,00 0	1,669,200,00 0
	Pigs	2,946,225,00 0	2,921,100,00 0
2020	Pudu' Buffalo	1,228,400,00 0	1,243,200,00 0
	Pigs	2,219,850,00 0	2,197,800,00 0
2021	Pudu' Buffalo	2,429,200,00 0	2,275,000,00 0
	Pigs	4,150,575,00 0	4,143,750,00 0



Based on the table and figure above, the realization and potential receipt of Slaughterhouse Retribution outside of slaughterhouses, especially buffalo pudu' and pigs which are calculated based on the number of parties, it can be seen that the number of parties affects the receipt of Slaughterhouse Retribution. Except for the pudu buffalo in 2016, 2017, 2019 and 2021 and pigs in 2016, 2017, 2019, 2020 and 2021 the potential is lower than the realization.

5.6. Analysis of the Effectiveness of Slaughterhouse Retribution Revenue

Effectiveness analysis is used to measure the performance of the North Toraja Regency Government in realizing the acceptance of animal slaughterhouse retribution with predetermined targets. The ratio of the effectiveness of the slaughterhouse retribution, can be calculated by the formula:

$$\text{Effectiveness Ratio} = \frac{\text{RRPH Realization}}{\text{RRPH Target}} \times 100\%$$

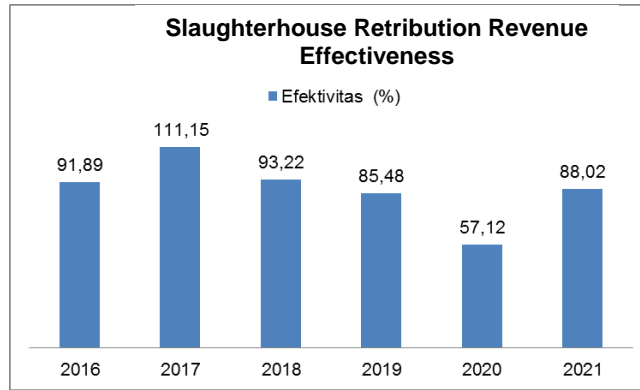
The following is a calculation of the Effectiveness of Slaughterhouse Retribution for 2016-2021 in North Toraja Regency, as follows:

Year	Effectiveness Ratio
2016	91,89%
2017	111,15%
2018	93,22%
2019	85,48%
2020	57,12%
2021	88,02%

From the calculation of the effectiveness of the slaughterhouse retribution above, it can be concluded that the effectiveness of the slaughterhouse retribution in North Toraja Regency from 2016-2021 is as shown in the table below:

Year	Slaughterhouse Retribution Realization (Rp)	Slaughterhouse Retribution Target (Rp)	Effectiveness (%)	Criteria
2016	4.229.170.000	4.602.619.000	91,89	Effective
2017	4.446.110.000	4.000.000.000	111,15	Very Effective
2018	5.593.050.800	6.000.000.000	93,22	Effective
2019	5.128.850.000	6.000.000.000	85,48	Adequately Effective
2020	3.712.600.000	6.500.000.000	57,12	Less Effective
2021	7.017.672.000	7.972.872.118	88,02	Adequately Effective
Average			87,81	Adequately Effective

Table above shows the level of effectiveness of animal slaughterhouse retribution in 2016-2021 has increased. This can be seen in the percentage level of effectiveness from 2016-2018. But in 2019-2020 the percentage rate decreased from the previous year. In 2021, the percentage will increase again to 88.02%. More details will be described as follows:



The figure above shows that the effectiveness level of animal slaughterhouse retribution in 2016-2021 has increased. This can be seen in the percentage level of effectiveness from 2016-2021. In 2016-2017 the level of effectiveness of animal slaughterhouse retribution obtained the criteria of effective and very effective with a percentage rate of 91.89% in 2016 and 111.15% respectively in 2017 while in 2018-2019 the level of effectiveness of slaughterhouse retribution got the criteria of effective and adequately effective with a percentage rate of 93.22% in 2018 and 85.48% in 2019. However, in 2020 the level of effectiveness for animal slaughterhouse retribution dropped to 57.12% with less effective criteria. In 2021 the level of effectiveness for animal slaughterhouse retribution will again increase by 88.02% with the criteria of being quite effective.

5.7. Trend Projection Analysis

Projection data can be used as a reference or guideline by the North Toraja Regency Government in making decisions to further maximize the receipt of animal slaughterhouse retribution in the future. Calculation of the Projected Trend of receiving animal slaughterhouse retribution for 2022-2026 can be presented in the following table:

Year	Realization (Y)	X	XY	X ²
2016	4.229.170.000	-5	-21.145.850.000	25
2017	4.446.110.000	-3	-13.338.330.000	9
2018	5.593.050.800	-1	-5.593.050.800	1
2019	5.128.850.000	1	5.128.850.000	1
2020	3.712.600.000	3	11.137.800.000	9
2021	7.017.672.000	5	35.088.360.000	25
Total	4.229.170.000	0	11.277.779.200	70

From the calculations in table above, the estimated time series value in the base period (a) and the absolute amount of growth for each period (b) can be determined based on the formula previously stated as follows:

$$a = \frac{\sum Y}{n}$$

$$a = \frac{30.127.452.800}{6}$$

$$a = 5.021.242.133$$

$$b = \frac{\sum XY}{\sum X^2}$$

$$b = \frac{11.277.779.200}{70}$$

$$b = 161.111.131$$

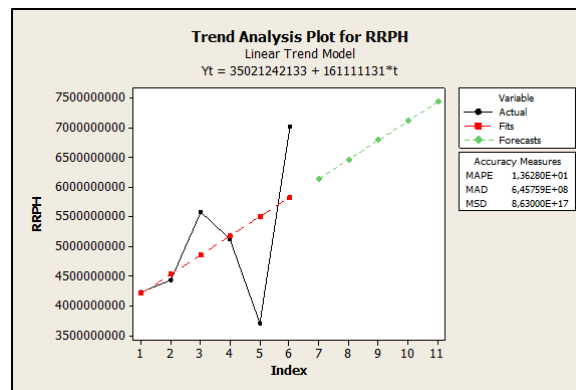
$$Y = a + bX$$

$$Y = 5.021.242.133 + 161.111.131 (X)$$

Based on the equation above, the calculation of the projected retribution revenue of slaughterhouse for the next five years is carried out. The calculation results can be seen in the table below:

Year	Projected Slaughterhouse Retribution Revenue	Trend
2022	6.149.020.053	Positive Trend
2023	6.471.242.316	Positive Trend
2024	6.793.464.579	Positive Trend
2025	7.115.686.842	Positive Trend
2026	7.437.909.105	Positive Trend

Based on the table above, the projected receipt of animal slaughterhouse retribution for the next five years has a positive trend or an upward trend.



The trend of slaughterhouse retribution revenue in North Toraja Regency can be seen in the figure above, which shows that the equation of the trend line for retribution is $Y = 502.124.2133 + 161.111.131(X)$. The trend of slaughterhouse retribution revenue is a positive trend with a steep slope, this shows that in the coming years the slaughterhouse retribution revenue has the potential to increase rapidly. This will make a large contribution to PAD and will increase the acquisition of PAD.

VI. DISCUSSION

6.1. Contribution of Slaughterhouse Retribution to Regional Revenue in North Toraja Regency

The results of the analysis that has been presented in this study, it can be seen that the receipt of Regional Revenue (PAD) of North Toraja Regency from 2016-2021 has fluctuated. In tables in Chapter 5, it is explained that the percentage contribution of the slaughterhouse retributions from 2016-2021 to the PAD of North Toraja Regency is still relatively small. In 2016 the percentage of the contribution for animal slaughterhouse retribution was 12.12%, in 2017 it decreased by 10.07%, in 2018 the percentage of contributions again increased by 13.32%, but the percentage contribution for retribution decreased for two consecutive years respectively 9.89% for 2019 and 6.66% in 2020, and in 2021 is the highest percentage contribution from the 2016-2021 fiscal year, namely 14.84% of the total PAD of North Toraja Regency. There are several factors that cause changes in the contribution of slaughterhouse retribution in increasing PAD in North Toraja Regency, such as the lack of facilities and infrastructure that can support the receipt of slaughterhouse retribution in North Toraja Regency, such as slaughterhouses whose determination system has not used a technology system, as well as supervision carried out by the Regional Revenue Agency (BAPENDA) as the agency that handles this retribution is also not optimal, especially direct supervision which only relies on monthly revenue reports received from each sub-district.

6.2. Growth Rate of Slaughterhouse Retribution Revenue to Regional Revenue in North Toraja Regency

Based on tables in Chapter 5 it appears that the rate of growth in receipts of animal slaughterhouse retribution in North Toraja Regency from 2016 to 2021 tends to fluctuate (unstable). Slaughterhouse retribution have experienced growth in terms of numbers but in terms of criteria they have not been successful in increasing the growth in slaughterhouse retribution in North Toraja Regency. This can be seen in 2017, the growth rate of animal slaughterhouse retribution was 5.13% with the criteria of not being successful. In 2017 the actual receipt of the slaughterhouse retribution amounted to Rp. 4,446,110,000, whereas in the previous year the receipt of slaughterhouse retribution amounted to Rp. 4,229,170,000, a slight increase from the previous year of Rp. 216,940,000. Even though it has increased from the previous year, the performance of the local government in increasing the slaughterhouse retribution was considered unsuccessful with a percentage growth rate of 5.13%.

This is due to the inability to determine the person/entity that requires the services of a slaughterhouse retribution each year and the existence of several new policies regarding the collection of slaughterhouse retribution that have not been realized properly.

The average growth rate for slaughterhouse retribution of 16.81% is considered to be still under the "unsuccessful" criteria, which means that slaughterhouse retribution have not been successful in increasing the PAD of North Toraja Regency. This condition can be taken into consideration by the government in increasing the revenue from the slaughterhouse retribution in North Toraja Regency so that it is more optimal so that the receipt of this retribution will increase.

6.3. Potential of Slaughterhouse Retribution Revenue to Regional Revenue in North Toraja Regency

From the results of previous calculations, it can be said that the potential retribution for slaughterhouses carried out outside the slaughterhouse is based on the number of parties, especially for pudu' buffaloes and pigs in 2016 amounting to Rp. 3,913,650,000, in 2017 Rp. 4,050,900,000, in 2018 Rp. 5,358,200,000, in 2019 Rp. 4,590,300,000, in 2020 Rp. 3,441,000,000, and in 2021 Rp. 6,418,750,000,-

The potential slaughterhouse retribution revenue for PAD in North Toraja Regency is highly dependent on retribution obtained from outside the slaughterhouse, such as animal slaughter which is carried out at traditional ceremonies. That is, the actual and potential animal house retribution are calculated based on the number of parties present. The number of traditional parties greatly influences the acceptance of the slaughterhouse retribution. The potential receipt of retribution for slaughterhouses in North Toraja Regency is different from the retribution for slaughterhouses in other cities. In North Toraja Regency, there are 2 animal slaughterhouses, namely inside the slaughterhouse and outside the slaughterhouse. Slaughter outside the slaughterhouse is related to Toraja customs. Slaughtering of animals in North Toraja is a tradition that is still being carried out by the Toraja people. When compared, receipt of retribution outside the slaughterhouse is more than inside the slaughterhouse.

6.4. Effectiveness of Slaughterhouse Retribution to Regional Revenue in North Toraja Regency

Based on the calculation results in table in Chapter 5, it shows that the average effectiveness of collecting Slaughterhouse Retribution in North Toraja Regency is 87.81%. This shows that the average Slaughterhouse Retribution retribution has not been running effectively due to the high target set by the government, seeing that the realization from the previous year has not been achieved with the same target, especially the retribution target carried out in slaughterhouses which is very far from actual revenue. However, in 2017 the effectiveness of the Slaughterhouse Retribution reached the set target of 111.15%.

The results of the analysis mean that the revenue target that has been set so far by the Regional Government of North Toraja Regency is still below its actual potential. Based on the level of effectiveness of slaughterhouse retribution, if the results of the percentage calculation for slaughterhouse retribution are higher, the ability of the region to collect these retributions will also be better.

Judging from the level of effectiveness of the slaughterhouse retribution in North Toraja Regency in 2020 it is 57.12% with the "less effective" criteria. Then in 2019 and 2021 the level of effectiveness is 85.48% and 88.02%, respectively, with the criteria of "quite effective". Furthermore, in 2016 the level of effectiveness for animal slaughterhouse retribution was 91.89% and 93.22% for 2018 with the "effective" criteria. This can be interpreted that in those years the local government's ability to collect slaughterhouse retribution was not successful. In 2017 the level of effectiveness of regional retributions was 111.15%, it can be interpreted that in that year the local government had succeeded in realizing the receipt of regional retributions which was classified as very effective.

6.5. Prospect of Slaughterhouse Retribution Revenue 5 Years Ahead (Trend Projection)

Based on tables and figures in Chapter 5, it is known that by using the Least Square Method of analysis, the target trend and realization of the North Toraja Regency slaughterhouse retribution in 2022-2026 will increase. The factors causing this trend to increase are proper planning in the management of slaughterhouse retribution, namely exploring the potential for slaughterhouse retribution that can be followed up, increasing public awareness to pay slaughterhouse retribution, and minimizing leaks in collecting house retribution. cut animals. The trend of increasing the target and realization of slaughterhouse retribution in 2016-2021 is also a factor that supports the cause of increasing the target and realization of slaughterhouse retribution for the following year, and adjustments are made regarding the potential for slaughterhouse retribution in order to increase slaughterhouse retribution. This is in accordance with the theory put forward by Maryati (2010), that if the average change increases then the trend is a positive trend, and vice versa if the average change decreases then the trend is a negative trend or a trend that has a downward trend.

VII. CONCLUSION

1. The contribution of slaughterhouse retributions to the local revenue of North Toraja Regency has changed from year to year. Where in 2016 the contribution rate of the slaughterhouse retribution to the local revenue of North Toraja Regency was 12.12% with "less" criteria. In 2017 it decreased by 10.07% with "less" criteria but in 2018 there was an increase in the percentage contribution of 13.32% with "less" criteria. And in the following two years, the contribution of the slaughterhouse retribution to the local revenue of North Toraja Regency has again decreased by 9.89% for 2019 and 6.66% for 2020 with very unfavorable criteria. However, in 2021, the contribution rate of the slaughterhouse retribution to the regional revenue of North Toraja Regency will increase by 14.84% with "less" criteria. Overall, the average contribution of the slaughterhouse retribution to the local revenue of North Toraja Regency is 11.15% with "less" criteria.
2. The growth rate of the North Toraja Regency slaughterhouse retribution from 2016 to 2021 tends to be unsuccessful. The growth rate of the slaughterhouse retribution can be seen from the realization of the receipt of the slaughterhouse retribution each year. The growth rate for slaughterhouse retribution in 2017 was classified as unsuccessful with a percentage of 5.13%. In 2018, it was classified as unsuccessful with a percentage of 25.80%, experiencing a significant increase from the previous year. In 2019 it was classified as unsuccessful with a percentage of -8.30%, experiencing a significant decrease from the previous year. In 2020 the rate of growth for slaughterhouse retribution has also decreased with a percentage of -27.61% which is classified as unsuccessful. This is caused by the inability to determine the person/entity that requires the services of slaughterhouse retribution each year and the decrease in receipts from several types of slaughterhouse retribution, which affects the total receipt of slaughterhouse retribution. Furthermore, in 2021, the growth rate for slaughterhouse retribution will increase by 89.02% with very successful criteria.
3. The potential for retribution revenue from outside the slaughterhouse in 2021 is Rp. 6,418,750,000. The variable for calculating this potential retribution is the tariff according to regional regulations multiplied by the number of parties in the year concerned multiplied by the average number of animals sacrificed.
4. The average effectiveness of collecting Slaughterhouse Retribution in North Toraja Regency is 87.81%, this shows that on average the collection of Slaughterhouse Retribution is quite effective because in five budget years, the figure barely exceeds 100 % and only in 2017 it exceeded 100%, this is because in 2017 Regional Regulation Number 15 of 2011 concerning Slaughterhouse Retribution is still the main concern of the regional government, especially the relevant agencies.
5. The trend of slaughterhouse retribution revenue in North Toraja Regency will experience a positive trend with a steep slope, this shows that in the coming years the receipt of slaughterhouse retribution has the potential to increase rapidly, which will indirectly contribute a large contribution to PAD and will increase the acquisition of PAD.

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