



## ANALYSIS OF EFFICIENCY AND EFFECTIVENESS OF RETRIBUTION REVENUE ON THE ORIGINAL REVENUE OF NORTH TORAJA AND TANA TORAJA REGENCIES YEAR 2015-2018

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### Abstract:-

This study aims to test and analyze the analysis of the efficiency and effectiveness of receiving levies on the regional revenue of North Toraja and Tana Toraja districts in 2015-2018. This research was conducted in North Toraja Regency for two to three months, where the objects studied were the slaughterhouse levies and livestock slaughtering fees outside the Slaughterhouse in North Toraja and Tana Toraja. This study uses secondary data from the annual time series for the 2000-2018 period. Data on slaughterhouse fees and animal slaughter fees outside the slaughterhouse were obtained from the Regional Financial and Asset Management Agency for North Toraja and Tana Toraja Regencies. locally-generated revenue (LGR) data were obtained from the Central Statistics Agency of North Toraja and Tana Toraja Regencies. The method of analysis used in this research is quantitative methods with statistical descriptive approaches. Quantitative methods are used to calculate the potential, effectiveness and efficiency of the slaughterhouse levies and animal slaughtering fees outside the slaughterhouse and their contribution to LGR in North Toraja Regency during the period 2000-2018. The variables in this study were Retribution, Slaughterhouse (RPH), Slaughterhouse Retribution, Effectiveness, Efficiency, and Local Own Income.

**Keywords:** Retribution, Slaughterhouse, Retribution for Slaughterhouse, Effectiveness, Efficiency, and Local Own Income.

### Introduction:-

Regional governance has been running for more than twenty years and has undergone improvement efforts with various changes in the legal basis that underlie it starting from Law (UU) Number 22 of 1999 and Law Number 25 of 1999 which was later updated by Law Number 32 of 2004 concerning Governance Regions and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments.

Local governments are given the right to obtain financial resources, which include certainty about the availability of funding from the government in accordance with the government affairs submitted, the authority to collect and utilize local taxes and levies and the right to obtain profit sharing from national resources in the region and funds. other balance, the right to manage regional assets and get other legitimate sources of income and sources of financing. Furthermore, with the increase in local revenue sources, the government can carry out its duties properly in its management and use. Tangkilisan (2005) states that good management of state finances determines the position of government in the country.

Retribution is an obligatory payment from the people to the state because of certain services provided by the state for its residents as individuals. Yani (2002) argues that local retribution is a regional levy as payment for services or the granting of certain permits specifically provided and / or given by local governments for the benefit of individuals or individuals or entities. In accordance with the current statutory provisions in Indonesia, the local government can only collect fees. The levies collected in Indonesia today are regional levies (Siahaan, 2016). According to its object, regional levies as one of the sources of revenue are divided into three, namely public service levies, business service levies and certain licensing fees.

Retribution for Slaughterhouses is the service of providing slaughterhouse facilities including animal health inspection services before and after slaughter, which are provided, owned, and or managed by the regional government, except from the object of slaughterhouse retribution is the provision of slaughterhouse facilities. livestock provided, owned, and or managed by State owned enterprise, Local government owned enterprise, and the private sector (Siahaan, 2016).

Receiving Slaughterhouse retribution and livestock slaughtering fees outside of the Slaughterhouse strongly supports the regional finances of the North Toraja and Tana Toraja regencies which show the main characteristics of an autonomous region. Revenue from local retribution, specifically Slaughterhouse levies, is the object of business service levies by providing

services for livestock slaughterhouses including animal health inspection services before being slaughtered and after being slaughtered (see Law Number 28 of 2009).

The local government of North Toraja Regency in managing Slaughterhouse retribution refers to Regional Regulation Number 15 of 2011 article 1 paragraph (10) regarding Slaughterhouse retribution which hereinafter can be called retribution, with the meaning of retribution is payment for services or facilities for Slaughterhouse and animal slaughterhouses outside the Slaughterhouse . which is permitted by the government including animal health checks before and after slaughter provided or managed by the local government.

Based on Table 1, from 2014 to 2018, most of the realization of slaughterhouse levies and animal slaughter fees outside the slaughterhouse in North Toraja and Tana Toraja Districts have not met the targets or potential that have been set, although the development of the realization continues to increase. This shows that the receipt of slaughterhouse levies and animal slaughtering fees outside of the Slaughterhouse in North Toraja and Tana Toraja Districts is not yet efficient and effective.

**Table 1 Receipts of Slaughterhouse Retribution and Deduction Fees Outside the Slaughterhouse in North Toraja and Tana Toraja Districts**

YEAR	North Toraja			Tana Toraja		
	Target (IDR billion)	Realization (IDR billion)	Persentase (%)	Target (IDR billion)	Realization (IDR billion)	Persentase (%)
2014	4,61	3,78	82,10	-	-	-
2015	4,60	3,65	79,24	1,79	2,10	117,18
2016	4,60	4,23	91,89	1,25	1,87	149,18
2017	4,00	4,45	111,15	2,49	2,67	107,05
2018	6,00	5,59	93,22	4,52	2,42	53,63

Source: BPKAD North Toraja and Tana Toraja Regencies

North Toraja and Tana Toraja districts are autonomous regions that continue to strive to increase PAD. PAD is an indicator of regional success in implementing regional autonomy. Regional income obtained from PAD, balancing funds and other legal revenues are used to finance government implementation and regional development to improve the welfare of the people of North Toraja and Tana Toraja Regencies.

**Table 2 Target and Realization of locally-generated revenue (LGR) in North Toraja and Tana Toraja Regencies in 2014-2018**

YEAR	North Toraja			Tana Toraja		
	Target (IDR billion)	Realization (IDR billion)	Persentase (%)	Target (IDR billion)	Realization (IDR billion)	Persentase (%)
2014	25,35	25,28	99,76	-	-	-
2015	39,20	33,81	86,24	69,46	79,20	114,02
2016	44,05	34,90	79,23	93,23	101,99	109,40
2017	66,51	44,17	66,41	150,56	141,78	94,17
2018	58,22	41,98	72,10	184,70	106,11	57,45

Source: LRA BPKAD North Toraja and Tana Toraja Regencies

From Table 2 it can be seen that the locally-generated revenue (LGR) of North Toraja Regency from 2014 to 2018 continues to increase. In 2015 and 2016 there were increases respectively by 33.71 percent and 3.22 percent. Meanwhile, in 2017 there was an increase of 26.56 percent. In 2018, the growth of locally-generated revenue (LGR) in North Toraja Regency has increased by 19.33 percent. The fluctuation of PAD growth in North Toraja Regency shows that local tax and retribution revenues are not optimal. Likewise with Tana Toraja Regency, in 2018, the realization of locally-generated revenue (LGR) reached IDR106.11 billion, smaller than the previous year which reached IDR141.78 billion. Based on the description above, it is interesting to conduct research on the level of efficiency and effectiveness of slaughterhouses and animal slaughtering fees outside of slaughterhouses in North Toraja and Tana Toraja Districts and the trend of their revenue to locally-generated revenue (LGR).

#### Literature Review:-

##### locally-generated revenue (LGR)

The financial policy of a region is directed at continuously increasing locally-generated revenue (LGR) as the main source of regional income that can be used by regions in implementing regional government and development according to their needs, so that regions are expected to reduce dependence on obtaining funds and top-level government (subsidies). Thus the effort to increase a region's own revenue should be seen from a broader perspective, not only from the perspective of each region but in

relation to the unity of the Indonesian economy. The increase in original regional income is something that is continuously encouraged by the Regional Government because the original regional income itself is considered as an alternative to obtaining additional funds that can be used to meet the expenditure needs determined by the region itself, especially routine needs.

### **Regional Retribution**

Regional levies according to Law Number 34 of 2000 concerning Regional Taxes and Levies are regional levies as payment for services or the granting of certain permits specifically provided and / or given by local governments for the benefit of private persons or entities, and mandatory levies are private persons or entities which according to levy laws and regulations are obliged to pay levies. The definition of regional retribution, hereinafter referred to as retribution, is a regional levy as payment for services or the granting of certain permits specifically provided and / or given by local governments for personal or corporate interests (Prakosa, 2003).

Retribution as a source of locally-generated revenue (LGR) still needs attention because it plays a strategic role in supporting development financing in the regions. Furthermore, in Law Number 34 of 2000 concerning Regional Taxes and Regional Levies, levies are grouped into 3 (three) types, namely:

Public services are the types provided or provided by the regional government for the purpose of public interest and benefit and can be enjoyed by individuals or entities;

1. Business services are services provided by local governments adhering to commercial principles because in principle they can also be provided by the private sector;
2. Certain permits are certain activities of the regional government in the framework of granting permits to private persons or agencies intended for fostering, regulating, controlling and supervising the activities of spatial use, use of natural resources, infrastructure goods, certain facilities or facilities to protect public interests and preserving the environment.
3. The provisions as stipulated in Law Number 34 of 2000 mention several types and objects of retribution revenue for districts / cities, namely covering 29 objects of retribution. Of these charges, the Slaughterhouse levy is a component that is quite potential as a contributor to North Toraja Regency locally-generated revenue (LGR) .

### **Slaughterhouse**

In an effort to improve services to the community, especially the control and control of animal diseases, especially those of a zoonotic nature, in order to ensure public tranquility, financing is needed so that fees can be collected based on the principles of democracy, equity and justice, community participation and accountability, the North Toraja Regency Government issued Regional Regulation No. 15 of 2011 concerning Slaughterhouse Retribution. The object of retribution in this regulation is the provision of livestock slaughterhouse facilities provided, owned and / or managed by State owned enterprise, Local government owned enterprise and the private sector. Slaughterhouse levies are included in the category of business services stipulated by Regional Regulation Number 15 of 2011. The principle in determining levy rates is determined by the level of service usage which is a unit of reimbursement for administrative costs, construction costs, inspection fees, cutting costs, costs. livestock care, cleaning costs and insurance costs.

### **Potential Retribution**

Potential is defined as the power, strength or ability to generate regional acceptance, or the ability that deserves to be accepted in a hundred percent condition. The potential for regional revenue can be measured through two approaches, namely based on socio-economic indicators (Prakosa, 2003). Furthermore, Kaho (2010) states that the potential for regional revenue is the strength in an area to generate a certain amount of revenue.

The potential of a levy can be interpreted as the amount of local retribution that should be received by the local government if there are no objects of retribution that are missed and all retribution obliged to pay their obligations as much as determined by the applicable regional regulations (Widodo, 2006). Another understanding put forward by Mardiasmo and Makhfatih (2000) which states that the potential for retribution is an attempt to determine the size of a certain potential levy.

Based on this definition, the potential for slaughterhouse levies can be interpreted as the value or ability that is sometimes in the object of the Slaughterhouse levy which as a whole becomes a source of retribution revenue. If the potential can be known in real terms, then this is of course very helpful in determining the annual revenue target expected to be obtained from the Slaughterhouse retribution. It is important to calculate the potential for receiving levies so that the determination of revenue targets is more precise, planning is better and administrative performance can be assessed.

### **Efficiency**

In general, efficiency is defined as the comparison between input (input) and output (output) for the sake of a process and at a certain level efficiency will involve analyzing the relationship between the benefits obtained and the costs incurred (Prakosa, 2003). Furthermore, Halim (2001) states that efficiency describes the ratio between the amount of costs incurred to obtain revenue and the realization of the received revenue.

The higher the ratio between output and input, the higher the level of efficiency. The performance of local governments in collecting user fees is categorized as efficiency if the ratio achieved is less than 1 (one) or below 100%. Efficiency in this study is intended to measure the level of efficiency in the implementation of slaughterhouse levies, the smaller the efficiency ratio, the better the performance of the relevant local government.

**Effectiveness**

Effectiveness according to Jones and Pendlebury (1996) quoted by Halim (2001) is a measure of the success or failure of the organization in achieving goals. Effectiveness illustrates the ability of local governments to realize the planned locally-generated revenue (LGR) compared to the targets set based on the real potential of the region. The measure of effectiveness is based on the Decree of the Minister of Home Affairs Number 690.900-327 of 1996 concerning Performance and Financial Assessment (see Fazilah, 2002). The size criteria are classified as follows:

**Table 3 Criteria for Evaluating the Effectiveness of Financial Performance**

Percentage of Financial	Performance Effectiveness Criteria
100 % keatas	Very effective
90 – 100 %	Effective
80 – 90 %	Effective enough
60 – 80 %	Less effective
Kurang dari 60 %	Ineffective

Source: Minister of Home Affairs Decree No. 690,900-327 of 1996

**Results:-**

**Description of Research Results**

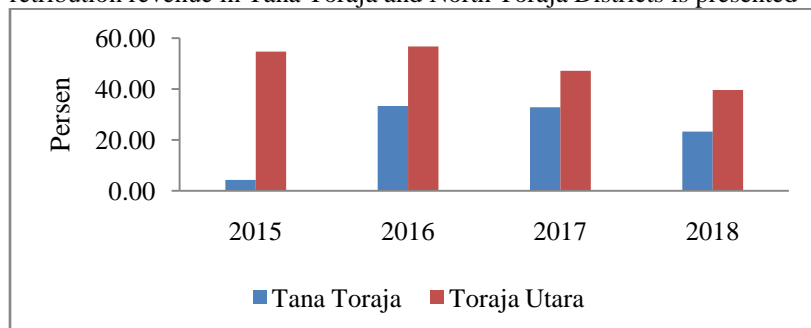
This study aims to test and analyze the analysis of the efficiency and effectiveness of receiving levies on the regional revenue of North Toraja and Tana Toraja districts in 2015-2018. The objects studied were the slaughterhouse levies and livestock slaughtering fees outside the slaughterhouse in North Toraja and Tana Toraja. This study uses secondary data from the annual time series for the 2000-2018 period. Data on slaughterhouse fees and animal slaughter fees outside the slaughterhouse were obtained from the Regional Financial and Asset Management Agency for North Toraja and Tana Toraja Regencies. Quantitative methods are used to calculate the potential, effectiveness and efficiency of slaughterhouse levies and animal slaughter charges outside the slaughterhouse and their contribution to locally-generated revenue (LGR) in North Toraja Regency during the 2000-2018 period. The variables in this study are levies, slaughterhouses, slaughterhouse levies, effectiveness, efficiency, and local revenue.

**Analysis Results**

**1 Results of Trend Analysis of Retribution for Cutting of slaughterhouses and outside of slaughterhouses in Tana Toraja and North Toraja Districts 2015-2018**

Retribution for Slaughterhouses is one of the sources of locally-generated revenue (LGR) in Tana Toraja and North Toraja Regencies. Slaughterhouse levies are in accordance with the procedures stipulated in Regional Regulation Number 15 of 2011 concerning Slaughterhouse Retribution. The procedures for collecting slaughterhouses levies are in accordance with Regional Regulation Number 15 of 2011 concerning Slaughterhouse Levies, namely (1) Sub-district collectors take retribution tickets that have been incorporated by the Regional Revenue Agency; (2) Retribution received from each Kelurahan / Lembang is paid directly by the Kelurahan / Lembang collector to the Kecamatan collector; (3) Sub-district collectors deposit fees through the Treasurer Bapenda; (4) The treasurer shall deposit the levy to the Development Bank within 24 hours.

The calculation of the contribution of slaughterhouses and outside slaughterhouses is needed to determine the strength and ability of the slaughterhouse to contribute or contribute to the regional levies and locally-generated revenue (LGR) of North Toraja Regency. In Figure 1 below, an illustration of the value of the contribution of the slaughterhouse to the total retribution revenue in Tana Toraja and North Toraja Districts is presented



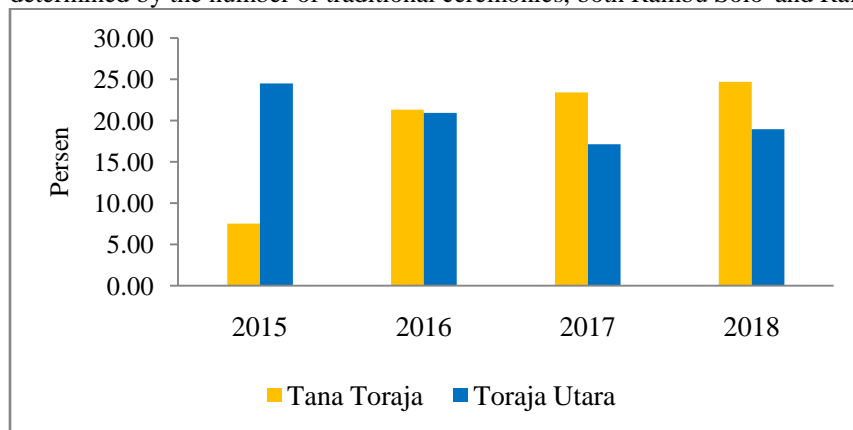
Source: Author, processed in 2020

**Figure 1 The contribution of slaughterhouse Tana Toraja and North Toraja Regencies to the Total Retribution for 2015-2018**

Although the nominal value of slaughterhouse slaughtering fees continues to increase, if one looks closely, the contribution of slaughterhouse slaughter fees to the total levy in both regions tends to decrease. In 2016, the levy for slaughtering slaughterhouses in Tana Toraja Regency reached 33.31, decreasing to 23.26 in 2018. The highest nominal value of the levy was achieved in 2017, namely IDR 2.7 billion. Meanwhile, the lowest nominal value of levies was achieved in 2016, which was around Rp1.9 billion.

Likewise, the contribution of slaughterhouse slaughterhouses in North Toraja Regency has decreased over the last 3 years. In 2016, the contribution of slaughterhouse slaughterhouses in North Toraja Regency reached 56.79 percent, decreasing to 39.65 percent in 2018. According to Silamba et al. (2017), the decline in the contribution of slaughterhouse slaughterhouses in North Toraja Regency was caused by levy payment arrears. In addition, sanctions against arrears are not enforced. The highest retribution value was achieved in 2018 around Rp. 5.6 billion. Meanwhile, the lowest retribution value was achieved in 2015 around Rp. 3.6 billion. When compared based on value and contribution, North Toraja Regency has a greater value and contribution of slaughterhouse deductions than Tana Toraja Regency. This shows that the efforts of the North Toraja Regency government are more optimal in encouraging their regional revenue potential than North Toraja Regency.

Apart from levies for slaughtering slaughterhouses, one of the sources of revenue for local retribution is levies for slaughterhouses outside the slaughterhouse. During 2015-2018, the contribution of animal slaughter fees outside the RPH of Tana Toraja Regency continued to increase. In 2015, the contribution of animal slaughter fees outside the slaughterhouse reached 7.5 percent, increasing to 24.7 percent in 2018. The increase in animal slaughter fees outside the slaughterhouse is determined by the number of traditional ceremonies, both Rambu Solo 'and Rambu Tuka.



Source: Author, processed in 2020

**Figure 2 Contribution of Levies Outside the of *slaughterhouse* Tana Toraja and North Toraja Districts to the Total Retribution for 2015-2018**

Meanwhile, during 2015-2018, the contribution of animal slaughter fees outside the slaughterhouse of Tana Toraja Regency continued to increase. In 2015, the contribution of animal slaughter fees outside the slaughterhouse reached 7.5 percent, increasing to 24.7 percent in 2018. The increase in animal slaughter fees outside the slaughterhouse is determined by the number of traditional ceremonies, both Rambu Solo 'and Rambu Tuka.

In North Toraja Regency, the levy for slaughtering animals outside the slaughterhouse 2015 reaches 24.5 percent. In 2016 it fell to 20.9 percent. In 2017, the levy on slaughterhouses outside the slaughterhouse again decreased to 17.1 percent. Meanwhile, in 2018, the levy on slaughterhouses outside of the slaughterhouse increased to 19.0 percent. In North Toraja Regency, the increase in animal slaughter fees outside the slaughterhouse is also determined by the number of traditional ceremonies, both Rambu Solo 'and Rambu Tuka.

In the districts of Tana Toraja and North Toraja, there are two large traditional ceremonies, namely Rambu Solo 'and Rambu Tuka. Rambu Solo 'is a burial ceremony, while Rambu Tuka is a new traditional house salvation ceremony, or one that has just been renovated. This ceremony for each community group is certainly different. When nobles who die, the number of buffalo that will be cut for the purposes of this is far more than those who are not nobles. For aristocratic families, the number of buffalo can range from 24 to 100. Meanwhile, middle class citizens are required to slaughter 8 buffaloes plus 50 pigs, and the ceremony takes about 3 days.

Furthermore, table 4 describes the contribution of slaughterhouses to locally-generated revenue (LGR) in North Toraja Regency.

**Table 4 Contribution of Retribution for Slaughtering Slaughterhouse and Outside Slaughterhouse for PAD 2015-2018**

year	Tana Toraja		North Toraja	
	Slaughterhouse	Di Luar Slaughterhouse	Slaughterhouse	Di Luar Slaughterhouse
2015	2.6	3.2	10.8	10.7
2016	1.8	2.0	12.1	8.7
2017	1.9	1.6	10.1	10.1
2018	2.3	2.2	13.3	6.4

Source: Author, processed in 2020

It can be seen in Table 4 that the contribution of slaughterhouses and outside slaughterhouses in Tana Toraja Regency tends to decline. In 2015, the levy on slaughterhouses for slaughterhouses was recorded at 2.6 percent, down to 2.3 percent in 2018. Meanwhile in 2015, the levy on slaughterhouses outside of Slaughterhouse was recorded at 3.2 percent, down to 2.2 percent in 2015. the year 2018.

On the other hand, the contribution of slaughterhouses in North Toraja Regency tends to increase. In 2015, the levy on slaughterhouses for slaughterhouses was recorded at 10.8 percent, increasing to 13.3 percent in 2018. However, the levy on slaughterhouses outside the slaughterhouse in North Toraja Regency tends to decline. In 2015, the levy on slaughterhouses outside the slaughterhouse was recorded at 10.7 percent, decreasing to 6.4 percent in 2018. In general, the contribution of slaughterhouses and outside slaughterhouses in North Toraja Regency is greater than in Tana Toraja Regency. .

**2 Results of Analysis of Potential Slaughterhouse Retribution and Slaughtering Levies Outside of slaughterhouses in Tana Toraja and North Toraja Districts 2015-2018**

The potential of slaughterhouse levies and animal slaughtering fees outside of the slaughterhouse are the values or abilities contained in the object of slaughterhouse levies and animal slaughter charges outside of the slaughterhouse, which as a whole are a source of revenue for retribution. The description of potential retribution for RPH and outside of slaughterhouse for North Toraja and Tana Toraja Regencies is presented in the following table.

**Table 5 Results of Potential Analysis of Levies for Slaughterhouses and Levies outside of Slaughterhouses in North Toraja Regency 2015-2018**

year	Potential Retribution for Slaughterhouses and Outside of Slaughterhouses (Billion)	
	North Toraja	Tana Toraja
	2015	9.2
2016	9.0	6.2
2017	10.3	6.3
2018	8.2	4.8
<b>Average</b>	<b>9.2</b>	<b>5.8</b>

Source: research results, processed data.

From Table 5, it can be seen that the results of the calculation of potential slaughter charges in slaughterhouses are based on the total number of slaughterhouses for animal husbandry services, while the potential outside the slaughterhouse is calculated based on the number of parties with an average potential levy each year of Rp. 9.2 billion. The total potential retribution for RPH and outside of slaughterhouses in 2015 is Rp. 9.2 billion, then Rp. 9.0 billion in 2016, Rp. 10.3 billion in 2017 and Rp. 8.2 billion in 2018. The results of the calculation of the largest potential, namely in 2017 amounted to Rp.10.3 billion and the lowest was in 2018 which was only Rp.8.2 billion. The potential retribution for slaughterhouses and outside the slaughterhouses tends to fluctuate every year,

Similar to Tana Toraja Regency, its potential retribution also tends to fluctuate every year, with an average potential of Rp. 5.8 billion. Potential levies in 2015 amounted to Rp. 5.8 billion, then increased to 6.2 billion in 2016, Rp. 6.3 billion in 2017 and in 2018 decreased, which potential was only 4.8 billion. The largest potential levy calculation is in 2017 amounting to IDR 6.3 billion and the lowest in 2018 which is only 4.8 percent.

If seen from the average potential slaughter charges in the slaughterhouses and outside the slaughterhouses of the two districts, the average potential slaughter fees in North Toraja Regency are relatively higher than in Tana Toraja Regency. The large potential for slaughtering fees in North Toraja Regency is due to having a higher number of traditional parties and events compared to Tana Toraja Regency.

**3 Results of Efficiency Analysis of Slaughterhouse Retribution and Slaughtering Levies Outside of Slaughterhouse in Tana Toraja and North Toraja Districts 2015-2018**

Efficiency illustrates the comparison between the amount of costs incurred to obtain income with the received revenue realization. The performance of local governments in carrying out tax collection is categorized as efficient if the ratio achieved is less than 1 or below 100%. The small efficient ratio indicates that local government is getting better.

For this reason, the Regional Government needs to calculate the costs incurred to realize all the retribution for slaughterhouses so that it can be seen whether the income collection activity is efficient or not. Efficient can be seen in terms of output only or input only, so efficiency is oriented towards savings (Syamsi, 1994). The criteria and limits used to measure the level of efficiency in the management of slaughterhouses in North Toraja Regency refer to the Minister of Home Affairs Decree Number 690.900-327 of 1996 concerning Performance and Financial Assessment. By using the efficiency formula, the results of the calculation of efficiency are obtained as illustrated in table 6

**Table 6 Results of the Efficiency Analysis of Slaughterhouse Levies and Levies outside of Slaughterhouse in North Toraja Regency 2015-2018**

Year	North Toraja		Tana Toraja	
	Efficiency (percent)	Information	Effisensi (persen)	Information
2015	5,5	Very Efficient	5,9	Very Efficient
2016	6,9	Very Efficient	5,6	Very Efficient
2017	6,0	Very Efficient	6,4	Very Efficient
2018	7,8	Very Efficient	7,1	Very Efficient
Average	6,6	Very Efficient	6,2	Very Efficient

Source: Dispenda, processed data.

Based on Table 6, it is reflected that the average efficiency level of collection of animal slaughter fees in North Toraja Regency is 6.6% greater than the efficiency level in Tana Toraja Regency which is only 6.25%. This means that the fees for collecting retribution in Tana Toraja Regency are more efficient than North Toraja Regency.

By using a standard measure of efficiency based on the Decree of the Minister of Home Affairs Number 690.900-327 of 1996 concerning Performance and Financial Assessment, the implementation of levies for slaughterhouses in North Toraja Regency is categorized as very efficient, because based on these criteria, if the percentage of efficiency in financial performance is less than 60 % categorized as very efficient. This illustrates a fairly good performance.

#### 4 Results of Analysis of the Effectiveness of Retribution for Slaughterhouse and Outside of Slaughterhouse in Tana Toraja and North Toraja Regencies 2015-2018

Analysis of effectiveness is a very important factor in preparing a plan to achieve predetermined goals. The management of retribution receipts must be carried out in an efficient and effective manner. Therefore, the management of levies must pay attention to the principles of efficiency and effectiveness. By using the modified effectiveness formula, the results of the calculation of the effectiveness of the retribution for slaughterhouses during 2015-2018 were obtained. The calculation results are shown in table 7.

**Table 7 Results of the analysis of the effectiveness of Slaughterhouse levies and levies outside the Slaughterhouse in North Toraja Regency 2015-2018**

years	North Toraja		Tana Toraja	
	Effectiveness (Percent)	Information	Efektivitas (Persen)	Information
2015	79,5	Less effective	74,5	Less effective
2016	81,2	Effective	76,3	Effective
2017	86,3	Effective	83,7	Effective
2018	100,7	Very effective	101,8	Very effective
<b>Average</b>	<b>86,9</b>	Effective	<b>84,1</b>	Effective

Source: Research results, processed data.

Table 7 provides information that the effectiveness of receiving slaughtering fees in slaughterhouses and outside of slaughterhouses in North Toraja Regency reaches an average of 86.9%. By using a standard measure of effectiveness, the realization of the levy on animal slaughterhouses in North Toraja Regency is classified as effective, because based on these criteria it is stated that the percentage of financial performance effectiveness is less than 100% in the effective category. In 2015 the effectiveness value was only 79.5% with the ineffective category, then increased to 81.2% in 2016 with the effective category, 86.3% in 2017 with the effective category and 100.7% in 2018 with the very category. effective. The highest percentage of effectiveness was obtained in 2018 at 100.7% with the very effective category and the lowest in 2015 which was only 79.5%.

Likewise, in Tana Toraja Regency, the effectiveness of slaughtering levies is also effective with an annual effectiveness rate of 84.1%. In 2015, the effectiveness value was only 74.5% with the ineffective category, then increased to 76.3% in 2016 with the ineffective category, 83.7% in 2017 with the effective category and 101.8% in 2018 with the category very effective. The highest percentage of effectiveness was obtained in 2018 at 101.8% with the very effective category and the lowest in 2015 which was only 74.5% in the less effective category.

In each year the effectiveness of slaughtering levies in the slaughterhouses and outside the slaughterhouses in the two districts tends to continue to show an increase and tends to be effective, which means that local governments continue to increase their effectiveness in collecting animal slaughter charges in the slaughterhouses and outside the slaughterhouses every year, but mandatory fees still need to continue. are recorded to further improve the effectiveness of regional slaughterhouses each year. If seen from the average level of effectiveness, North Toraja Regency has a greater level of effectiveness than Tana Toraja Regency which shows that North Toraja is more effective in collecting slaughtering fees in the slaughterhouses and outside the slaughterhouses.

In order to achieve and meet performance and financial assessment standards to be effective enough, the revenue target setting must be further increased by at least 80% of its real potential. Likewise, if you want to meet the performance and financial assessment standards in order to be said to be effective, then the revenue target setting must be increased again at least 90% of the actual potential. This means that the performance and management of the slaughterhouse levy management must be improved. To achieve this condition, various efforts and steps are needed to optimize the receipt of retribution. Various efforts and steps that must be taken include calculating potential levies in a systematic manner. This is important to do in order to be more realistic in determining retribution targets as well as a means of assessing performance. In addition, it is necessary to control the authorities such as the Regency Regional Revenue Service according to their function as the coordinator of collecting local taxes and levies, including making levy tariff adjustments at least once every 2 years.

#### **Conclusion:-**

Based on the results of the analysis and discussion of the efficiency and effectiveness of fees and their effects on the locally-generated revenue (LGR) of North Toraja and Tana Toraja Regencies, the following conclusions can be drawn;

1. The average level of estimated potential revenue for slaughterhouses in and outside the slaughterhouses in North Toraja and Tana Toraja Regencies is Rp. 9.2 Billion and Rp. 5.8 Billion per year. The average potential charges for slaughtering animals in North Toraja Regency are relatively higher than in Tana Toraja Regency. The large potential for animal slaughtering fees is due to the fact that North Toraja Regency has a higher number of traditional parties and events compared to Tana Toraja Regency.
2. The average level of estimated efficiency of levy collection of slaughterhouses in the slaughterhouses and outside the slaughterhouse in North Toraja and Tana Toraja Regencies is respectively 6.6% in the very efficient category and 6.25% with the very efficient category per year. The average efficiency of the collection of animal slaughter fees in North Toraja Regency is greater than the efficiency level in Tana Toraja Regency. This means that the fees for collecting retribution in Tana Toraja Regency are more efficient than North Toraja Regency.
3. The average level of the estimated effectiveness of slaughtering charges in the slaughterhouses and outside of the slaughterhouse in North Toraja and Tana Toraja Regencies is 86.9% in the effective category and 84.1% in the effective category, respectively. The average slaughter levy collection in North Toraja Regency is greater than in Tana Toraja Regency. This means that the collection of charges for slaughtering animals in and outside the slaughterhouse of North Toraja Regency is more efficient than in Tana Toraja Regency.
4. The trend of the contribution of slaughtering levies in the abattoir to the total regional levies of the two districts has continued to increase, however, if one looks closely, the contribution of slaughterhouse animal slaughter fees to the total levies in the two regions tends to decrease. According to Silamba et al (2017), the decline in the contribution of slaughterhouse slaughter fees in North Toraja Regency was due to the arrears of levy payments. In addition, sanctions against arrears are not enforced. Meanwhile, the trend of the contribution of animal slaughter fees outside the slaughterhouse to the total regional levies of Tana Toraja Regency continues to increase. In contrast to North Toraja Regency, the contribution of the levy for slaughtering animals outside of the RPH to regional levies tends to decrease. The increase and decrease in the contribution of slaughtering fees outside the slaughterhouse is determined by the number of traditional ceremonies, both Rambu Solo 'and Rambu Tuka.

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