

Design of Special Mechanism of Slaughterhouse Retribution at Traditional Events in North Toraja

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Abstract

The traditional rambu tuka' and rambu solo' events are inseparable from the life of the Toraja people. In this traditional event, livestock such as pigs and buffalo are usually slaughtered. Due to the slaughter of animals in traditional events, a slaughterhouse levy is imposed following Regional Regulation No. 15 of 2011. This study aims to evaluate the implementation of the existing RPH levy collection and to design a unique mechanism for traditional events based on applying basic principles in taxation and the internal control system (SPI) in the revenue accounting field system. This study uses descriptive qualitative research by conducting direct observations and interviews. The location of the research will be at the Regional Revenue, Financial, and Asset Management Office (DPPKAD) and the location of traditional events in North Toraja Regency. The primary data are the observations and interview results, secondary data, related rules, and other supporting documents. The results of this study indicate that the mechanism for collecting Slaughterhouse levies is quite good, but there are still some things that still need attention, especially those related to the levy principle and the internal control system in the revenue accounting system.

Keywords: *Toraja Traditional Events, Slaughterhouse Retribution, Internal Control System, Retribution Principle.*

A. INTRODUCTION

Traditional events are inseparable from the life of the Toraja people. Toraja traditional events are generally classified into two: rambu tuka' (thanksgiving event) and rambu solo' (death ceremony). At the traditional rambu tuka' and rambu solo' events, livestock such as pigs and buffalo are slaughtered. The number of livestock slaughtered at the rambu solo' event is usually more than at the rambu tuka' event, depending on the caste of the person organizing the event (Sirajuddin et al., 2013). Some families and relatives will usually bring buffalo and pigs to give to the event organizers. This is a form of mutual help among the Toraja people, namely when one family or relative organizes a rambu tuka' or rambu solo' event, other families or relatives will come to bring livestock such as pigs and buffalo; and vice versa and has been going on for generations. Before conducting the event, the person who organizes the event usually determines how many livestock are to be slaughtered (Baan et al., 2022). The livestock will be distributed to families and relatives following customary rules. In addition, there are also those intended for churches, local government, construction of public facilities, etc. (Embon & Suputra, 2018). Usually, some livestock is sold or auctioned then the results are distributed according to customary rules. However, this livestock has been symbolically considered to be slaughtered or sacrificed (Embon & Suputra, 2018).

Slaughterhouses in North Toraja Regency are subject to a levy for slaughterhouses (RPH) following Regional Regulation No. 15 of 2011.

According to research by Silamba et al. (2017), there are two types of slaughterhouses in North Toraja: inside and outside the slaughterhouse. Slaughter outside the slaughterhouse is the slaughter of animals at rambu tuka' and rambu solo' events. The potential for receiving RPH retribution from traditional events is more significant than in the RPH (Silamba et al., 2017). Because the retribution is collected on a traditional event, the mechanism is a bit more complicated, and the basis for imposition is less precise. Yusuf and Agus (2016) stated that the implementation of the regional regulation regarding RPH retribution in North Toraja was not optimal due to the density of traditional events, especially at the rambu solo event, and inadequate facilities. The regional regulation regarding RPH retribution still focuses more on the mechanism inside the RPH, which is considered inappropriate and difficult to implement when collecting retribution outside the RPH (customary event). Therefore, it is necessary to have a unique mechanism for collecting RPH at traditional events.

Therefore, this study aims to evaluate the implementation of the existing RPH levy collection and to design a unique mechanism for Toraja traditional events based on applying basic principles in taxation and the internal control system (SPI) in the revenue accounting system. This research is expected to contribute ideas about the specific mechanism of RPH retribution in traditional events to improve the RPH retribution mechanism in North Toraja. This research also follows the topic of governance and governance research as well as local wisdom on the theme of socio-cultural development and strengthening research in the focus areas of social humanities research, arts and culture, and education.

B. LITERATURE REVIEW

1. Slaughterhouse Fee

According to Law No. 28 of 2009, retribution is a regional levy as payment for services or the granting of specific permits specifically provided and granted by the Regional Government for the benefit of individuals or entities. Retribution is one source of financing for regional administration and development (Putri & Rahayu 2015). Levies are divided into three categories: general service fees, business service fees, and specific licensing fees (Nainggolan & Sinurat, 2021).

According to the North Toraja Regional Regulation No. 15 of 2011, which also refers to Law No. 28 of 2009, retribution for slaughterhouses (RPH) is a levy collected on services, RPH facilities, and places for slaughtering animals outside the RPH. Slaughter of animals inside and outside the RPH must first obtain a permit from the local government and conduct animal health checks before and after slaughter provided or managed by the local government. RPH is a building and its equipment with a design that meets the requirements as a place for slaughtering animals, including cattle, buffalo, sheep, pigs, and poultry, for public consumption (Manyi-Loh et al., 2018).

RPH retribution is a category of business service retribution. The object of this RPH retribution is the service of providing RPH facilities, but the exception is for RPH owned or managed by BUMN, BUMD, and private parties (Nawi et al., 2021). Meanwhile, the subject commonly referred to as mandatory retribution is an individual or entity that uses the facilities or services for the RPH. The level of service use is calculated based on the type of service, the type of livestock, and the number of livestock (Yulianadewi & Johanis, 2022). The RPH levy rates that apply in North Toraja Regency are as shown in table 1:

Table 1. Tariff for RPH Retribution for North Toraja Regency

No	Types of Service	Type of Livestock	Fare
1	Examination of livestock health before slaughter and utilization of facilities at RPH	Cow	IDR 50,000
		Buffalo	IDR 65,000
		Horse	IDR 50,000
		Pig	IDR 30,000
		Goat/Deer	IDR 25,000
2	Slaughter of livestock outside the RPH with services and facilities provided/permited by the regional government	Striped Buffalo (Saleko, Bonga)	IDR 750,000
		Buffalo (Balian)	IDR 500,000
		Black Buffalo (Pudu', Todí', Sambao')	IDR 200,000
		Cow	IDR 100,000
		Horse	IDR 100,000
		Deer	IDR 75,000
		Pig	IDR 75,000
		Goat	IDR 45,000

Source: North Toraja Regional Regulation No. 15 of 2011 concerning Retribution for Slaughterhouses

Mandatory levies or those authorized must fill out a Regional Retribution Object Registration Letter (SPORD), which is used to report the objects and subjects of levies used as the basis for calculating retribution. After that, a Regional Retribution Determination Letter (SKRD) is issued, which contains a determination of the amount of levy that must be paid based on the SPORD that has been filled in by the mandatory levy (Nurfatriani et al., 2022). In addition to the SKRD, other documents used to collect user fees are tickets, coupons, and subscription cards. Usually, these documents are used for retribution collection outside the RPH.

Suppose there is an amount that is not in accordance with what is reported in the SPORD according to the results of the officer's examination. In that case, it will be billed with a Regional Retribution Bill (STRD). In addition to retribution bills, STRD is also used to collect administrative sanctions such as interest or fines. Those required to pay late fees will be given a warning letter. However, if it is still not paid, it will be subject to an administrative sanction of 2 percent per month of the total levy owed.

Deposits from the collection of levies must be deposited into the regional treasury within 24 hours by the treasurer.

Taxpayers who feel they have paid more than they should be able to apply for a refund to the Regent. The Regent will make a decision no later than 12 months from the receipt of the application. If it exceeds the specified time, the application is considered granted, and an overpaid regional levy determination letter (SKRDLB) will be issued for a maximum of 1 month. The refund of the overpayment of the levy is a maximum of 2 months; if it exceeds the time, an additional interest rate of 2 percent per month will be given for the late payment of the excess levy. However, this return will be immediately deducted if the mandatory levy still has arrears or levy debt.

If the mandatory levy objected to the RPH levy, they could file an objection to the Regent, the appointed official on the SKRD, or other equivalent documents. Objections must be submitted in writing by explaining the reasons for the objection and submitted no later than three months from the date the SKRD is issued. However, the submission cannot be used as a reason to delay payment obligations and collection of levies.

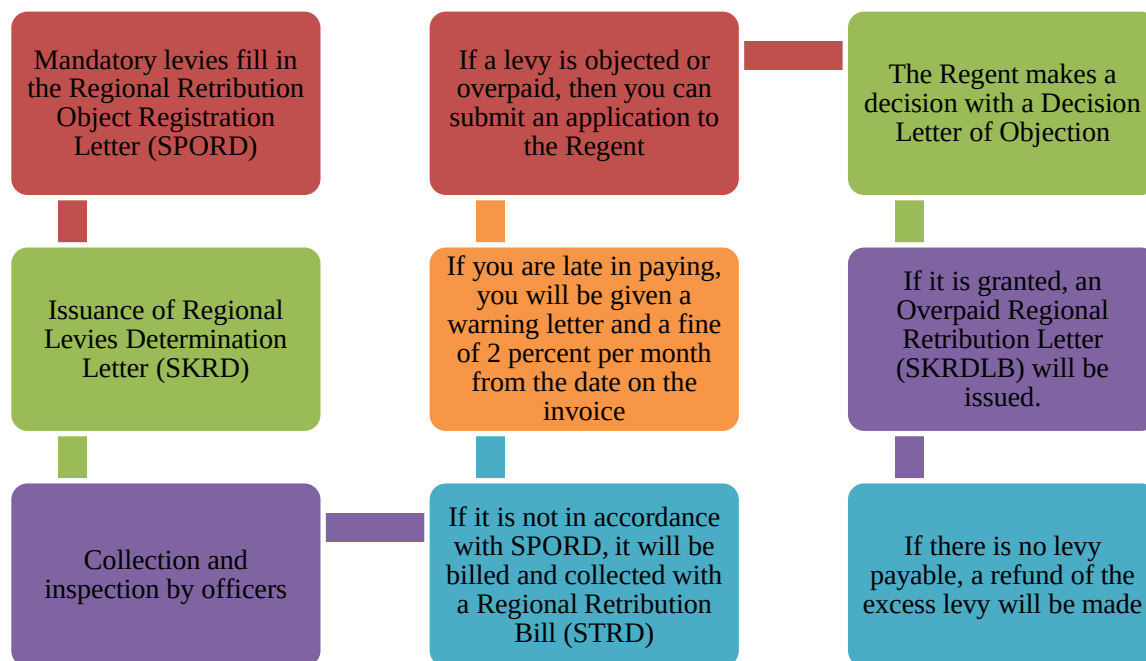


Figure 1. The flow of Retribution for North Toraja RPH

2. Principles of Taxes or Levies

Taxes and levies are the same but differ in the receipt of benefits. The levy paid will get a direct reward or contra-achievement depending on the type of levy paid, while the tax is not. The main principles used in the field of taxation are the principle of justice (equity), the principle of certainty (certainty), the principle of convenience (convenience), and the principle of efficiency (efficiency) (Adiyanta, 2019).

- a. The principle of justice emphasizes that retribution must be fair and non-discriminatory. The subject's ability must be considered, which is charged according to their respective abilities (Grosch & Rau, 2020).

- b. The principle of certainty emphasizes legal certainty that regulates the procedures for collection and the basis for the imposition of levies. This principle ensures that all related retributions are regulated (Yasa & Dahana, 2021).
- c. The principle of convenience emphasizes that collection should not be difficult. The government must prioritize the feasibility of the subject in the imposition of levies (Nieto-Martinez et al., 2022).
- d. The efficiency principle emphasizes the economic principle, namely that the costs incurred for collecting levies should not exceed the number of levies collected. The collection of levies must apply a mechanism that can bring in the maximum tax revenue with the minimum costs incurred (Charles, 2019).

3. Internal Control System (SPI) in Receipt Accounting System

The internal control system is an organizational structure and measurement conditioned to maintain wealth, check the reliability of accounting data, and encourage compliance with management policies (Mulyadi, 2016). The control elements are organizational structure, authorization system and disability procedures, healthy practices, and capable employees. The indicators for each element are:

- a. Organizational structure: a) The billing or collection function must be separate from the recording function; b) the cash storage function must be separate from the billing function and the recording function; c) there is a supervisory function.
- b. Authorization system and recording procedures: a) authorization of officials who have authority on documents; b) the authority is adjusted to the organizational structure; c) every document and record is adequately designed; d) each document is used adequately.
- c. Healthy practice: a) sequentially numbered billing or collection documents; b) the amount of cash received is directly deposited to the bank on the same day or the next day when the receipt transaction is made; c) the amount of cash received is the same as the amount in the billing document; d) periodic balance calculation by the cash deposit function adjusted to the recording function; e) unannounced inspection of the supervisory function.
- d. Qualified employees: a) employee selection based on requirements as needed; b) employees understand and guide the rules for carrying out the work; c) employee training or development; d) employees are placed following competence.

C. METHOD

This study uses descriptive qualitative research by conducting direct observations and interviews. The research will be conducted at the Regional Revenue, Financial, and Asset Management Office (DPPKAD) and the location of traditional events in North Toraja Regency. The data used are primary, namely the results of

observations and interviews, secondary data, related rules, and other supporting documents.

This stage begins with selecting topics to be studied based on discussions about phenomena and problems. Then further developed into research associated with a scientific point of view. After that, a literature study was carried out on matters relating to the topic under study. Literature studies in the form of studies on previous research and the rules related to the topic.

The next stage is data collection. Primary data collection from direct observation to the location of traditional events in North Toraja and interviews with relevant parties. In addition, secondary data in the form of related regulations and other supporting documents were also collected. Then from the collected data, data processing and analysis will be carried out with qualitative methods. The main principle indicators in the field of taxation and the internal control system (SPI) in the revenue accounting system will be compared with the data obtained. After that, the data will be analyzed, a special mechanism is designed, and conclusions are drawn. In the final stage, after the results have been obtained, they will be published following the outputs and achievement targets and a final report on the research results.

D. RESULT AND DISCUSSION

North Toraja Regency is a Regency located in South Sulawesi, whose capital city is Rantepao. North Toraja Regency consists of 21 sub-districts, 40 sub-districts, and 111 Lembang (villages). North Toraja Regency and even Toraja as a whole (including Tana Toraja Regency) are still very thick with traditional events, both rambu tuka' (thanksgiving event) and rambu solo' (death ceremony). Traditional events in Toraja are synonymous with slaughtering animals.

This study aims to evaluate the implementation of the existing RPH retribution collection and design a special mechanism for traditional events based on applying basic principles in taxation and the internal control system (SPI) in the revenue accounting system. The data in this study were obtained from interviews in the form of questions and answers between researchers and informants, as well as other supporting documents. The data presented is closely related to the focus under study, namely the abattoir fees for traditional events in North Toraja through data collection from the North Toraja Regional Revenue, Financial, and Asset Management Office (DPPKAD). The informants interviewed were Andarias Sampe, S.E., M.M, Plt. Head of BAPENDA, Venny Sibala, Head of Registration and Data Collection, Ripian P., and Natan Staff of the Regional Revenue Agency (Field Staff).

The results of this study indicate that the mechanism for collecting Slaughterhouse levies is quite good, but there are still some things that still need attention, especially those related to the principle of levies and the internal control system in the revenue accounting system. The rules for implementing RPH in North Toraja are North Toraja Regional Regulation No. 15 of 2011 concerning Slaughterhouse Fees, and there is PERBUP Number 31 of 2021 concerning Procedures for Collection of Slaughterhouse Fees. This PERBUB serves as a reference for technical

instructions for the implementation of retribution collection. The calculation of the retribution is relatively easy to do because by multiplying the number of objects by the tariff that has been regulated in the PERDA. In addition, the documents used are tickets, and each ticket has an amount to be paid.

The principle of efficiency has been carried out well by emphasizing that revenues must be greater than the costs incurred. The costs incurred are based on the distribution of presentations to the officers and supervisors involved. In addition, the costs incurred are also based on the achievement of the target so that it can stimulate the enthusiasm of employees to carry out their duties to achieve the target. This is an excellent thing to do, considering that the acceptance of the RPH retribution in North Toraja is one of the revenues that contribute significantly to local revenue (PAD). Especially for retribution receipts outside the RPH. In line with the research of Silamba et al. (2017), which states that the potential for receiving RPH retribution from traditional events is more significant than in the RPH.

In its implementation, some things still need to be considered, such as the principle of justice. RPH retribution should be collected based on the object of the retribution, in this case, the slaughtered animal. However, the collection in North Toraja is based on animals at the location of the traditional event, both animals brought by relatives and animals purchased by the family who held the traditional event. Traditional events such as *rambu solo'* (death ceremony) are usually held for three to seven days. During the traditional ceremony, the family or other relatives will bring livestock such as pigs and buffalo, and vice versa, which has been going on for generations. The relatives who come will be charged an RPH levy according to the type of animal brought. However, usually, not all animals brought by relatives will be slaughtered. Before holding the event, the person who organizes the event usually determines the type and number of livestock to be slaughtered. Therefore, it should be noted that there should be a calculation of the difference in the RPH collection mechanism. The difference is based on the animal being slaughtered with a levy that relatives have paid. If there is an excess, the excess should be returned to the party holding the traditional event. On the other hand, if there is a difference, the party holding the traditional event should pay for the shortfall.

In addition, the principle of certainty also needs to be considered, which emphasizes the imposition of the same RPH levy for all areas in North Toraja. Based on the results of the study, it was found that several regions added additional collections in addition to the tariffs regulated in PERDA No. 15 of 2011. Some regions agreed not to collect user fees from indigenous people. This is not following the principle of certainty, namely, the rules should emphasize certainty to the obligatory retribution. The government needs to provide understanding to the public regarding retribution collection. Levies are collected from the community, which will then be used to finance public services to the community.

The accounting system for receiving RPH retribution must be carried out according to an excellent internal control system. The RPH retribution mechanism needs to tighten internal controls to minimize the risk of fraud. Mechanisms must be

made with good SPI in mind. The organizational structure, the party that authorizes and supervises it, is good but requires awareness from the employees assigned to work optimally and obey existing regulations. Training and debriefing related to rules and guidelines for the collection mechanism are essential so that assigned personnel can carry out their duties properly.

In addition, healthy practices also need to be a concern. The ticket that is used as a retribution collection document has been made in such a way as to add a serial number and a sign of proportion to reduce the risk of fraud. Based on good SPI standards, cash received should be deposited on the same day. BAPENDA's current steps are reasonable by trying to switch to digital payments. This is expected to improve indicators of healthy practice because funds are directly deposited into the local government bank treasury. If there is still payment in cash, the officer/collector should directly deposit it through the nearest bank agents or the nearest cash deposit ATM. Immediate cash deposits can reduce the risk of loss, negligence, or fraud.

To carry out retribution collection, a Standard Operating Procedure (SOP) is also needed to clarify the mechanism, but currently, BAPENDA does not yet have an SOP for collecting RPH levies. Based on the analysis of research results, the mechanism inside and outside the abattoir needs to be differentiated to make it easier. Yusuf and Agus' research (2016) also found that implementing the regional regulation regarding RPH retribution in North Toraja was not optimal. Because the retribution is collected on a traditional event, the mechanism is a bit more complicated, and the basis for imposition is less precise.

E. CONCLUSION

Traditional events are inseparable from the life of the Toraja people. Likewise, slaughtering livestock such as pigs and buffalo is one of the requirements for implementing traditional events. The results of this study indicate that the mechanism for collecting Slaughterhouse levies is quite good, but there are still some things that still need attention, especially those related to the principle of levies and the internal control system in the revenue accounting system.

Some things that have been good related to the principle of retribution, among others, the principle of convenience and the principle of efficiency, have been implemented quite well. However, the principle of justice and certainty must concern the government, especially the North Toraja BAPENDA. Concerning the SPI, the acceptance accounting system, organizational structure, authorization system and disability procedures, and capable employees are also quite good but still require awareness from employees assigned to work optimally and comply with existing regulations. Training and debriefing related to rules and guidelines for the collection mechanism are essential so that assigned personnel can carry out their duties properly. For a healthy practice, the North Toraja BAPENDA still needs to pay attention.

Several things were suggested to the local government, especially the North Toraja BAPENDA, namely the need to calculate the difference at the end of the

traditional event. The difference is based on the animal being slaughtered with a levy that relatives have paid. If there is an excess, the excess should be returned to the party holding the traditional event. On the other hand, if there is a difference, the party holding the traditional event should pay for the shortfall. Then there is a need for certainty in applying the rules to the community. Finally, there is a need for a good SOP, and it is necessary to distinguish between the mechanisms inside the RPH and outside the RPH to make it easier. The implementation is different between the mechanisms inside the RPH and outside the RPH at traditional events, so a special mechanism is needed for collecting RPH at traditional events.

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