

Optimizing Slaughterhouse (RPH) Retribution Revenue to Support the Regional Original Income of North Toraja Regency

Winta Panimba¹, Westerini Lusdani²

¹²Tourism Study Program, Christian University of Indonesia Toraja, Indonesia

Email: wintapanimba@gmail.com

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Abstract

This study aims to analyze the optimization of slaughterhouse (RPH) levy revenue to support the increase in Regional Original Income (PAD) in North Toraja Regency. Slaughterhouse levies are a source of PAD with significant potential, but have not yet made an optimal contribution due to various constraints in their management and collection. Using a qualitative descriptive approach, this study explores the actual conditions of levy collection, the level of utilization of slaughterhouse facilities, and the inhibiting and supporting factors that influence the effectiveness of levy revenue. Data were obtained through interviews, observations, and document reviews related to regulations and regional financial reports.

The results indicate that the potential of slaughterhouse levies has not been fully realized due to limited infrastructure, low user compliance, a weak collection administration system, and minimal oversight. On the other hand, there are opportunities to increase revenue through improved service management, regulatory enforcement, facility quality, and strengthened inter-agency coordination. Optimizing slaughterhouse levy revenue requires not only efficiency in the collection process but also improved service quality to make slaughterhouses more attractive to the public and businesses. Thus, optimizing RPH levies has the potential to make a significant contribution to increasing the PAD of North Toraja Regency if managed professionally, transparently, and based on community needs.

INTRODUCTION

Toraja has a unique tradition of preserving its culture through the Rambu 'Tuka' and Rambu Solo' ceremonies. These activities require funds and animals (buffaloes and pigs) to be used in the series of traditional ceremonies. One of the contributions to local revenue in North Toraja Regency comes from slaughterhouses (RPH). The Regional Revenue Agency has implemented various strategies and optimizations to improve RPH as a source of local revenue. However, community participation in supporting the Regional Revenue Agency's program in improving RPH has not been maximized. This is due to low public awareness of the importance of RPH payments, which results in the failure to achieve the PAD target through RPH. In addition, the problem of livestock diseases that occur in the community causes high prices of buffaloes and pigs so that people's purchasing power decreases, and the lack of supervision and evaluation is a major obstacle in increasing retribution revenue. This study aims to analyze strategies in optimizing

revenue from slaughterhouses (RPH) to increase local revenue in the Regional Revenue Agency of North Toraja Regency.

METHODS

This study employs a qualitative descriptive approach to describe and analyze the current situation related to the implementation and receipt of slaughterhouse (RPH) levies, while also examining optimization strategies that can be effectively implemented. The research location is the Regional Revenue Agency of North Toraja Regency. The data collection techniques used include:

1. Interviews: Conducted directly with officials/staff of the Regional Revenue Agency, RPH officers, and other related parties.
2. Observation: Directly observing the collection process and service implementation at the RPH.
3. Documentation: Collecting secondary data such as reports on the realization of levies, regional regulations, and historical PAD data.

This study began with a preparation phase where researchers and research members conducted observations to identify the problem, namely how to optimize Slaughterhouse (RPH) levy revenue to support North Toraja's Regional Original Revenue (PAD) and formulate specific problems such as low system effectiveness and operational obstacles. The data collection phase was carried out after research members developed an interview instrument to obtain in-depth information about the Slaughterhouse (RPH) revenue mechanism and obstacles in the field. Data collection in this study was carried out through observation and in-depth interviews. Data obtained through interviews were analyzed using the Interpretative Phenomenological Analysis (IPA) approach. The IPA method aims to explore in depth how participants interpret their personal and social experiences. The main focus of IPA is to understand the meaning contained in various experiences, events, and statuses held by informants. In addition, this approach also aims to explore the experiences of informants, with an emphasis on their subjective perceptions and views regarding the optimization of Slaughterhouse (RPH) levy revenue. IPA seeks to understand these experiences from the informant's perspective, by placing the researcher in a position that allows them to see the world as they perceive it [15].

The initial stage in the data analysis process begins with data reduction activities, namely evaluating the content or meaning of words, sentences, and language used by informants at an exploratory level [16]. This analysis is carried out by maintaining an open-minded attitude towards the data, as well as noting things that are considered interesting in the interview transcripts. This process helps researchers build closeness and a deeper understanding of the contents of the transcripts. In addition, at this stage, a thorough identification is also carried out. more detail on how participants express, understand, and think about certain issues [17]. The analysis activity begins with reading the entire transcript, accompanied by exploratory notes or general notes, which can be completed and deepened in subsequent readings. After reducing the data, the researcher and research members develop emerging themes (developing emergent themes). Although the

interview manuscript is the central place of the data, the data will become clearer with comprehensive exploratory commenting. With these exploratory comments, a set of data emerges or grows substantially [1]. In an effort to identify the main themes, the researcher organizes and transforms the data through simultaneous analysis. This process aims to reduce the volume of data that is still complex, such as manuscripts and initial notes, by mapping the relationships, connections, and patterns that emerge between elements in the exploratory notes. At this stage, the focus of analysis is not only on the content of the manuscript alone, but also on the depth of the comprehensive exploratory comments. This approach allows researchers to approach the core meaning of the original data. Analysis of exploratory comments was conducted to identify the emergence of relevant themes, as well as to clarify the focus of the analysis, so that most of the contents of the manuscript could be understood in a more structured and systematic manner.

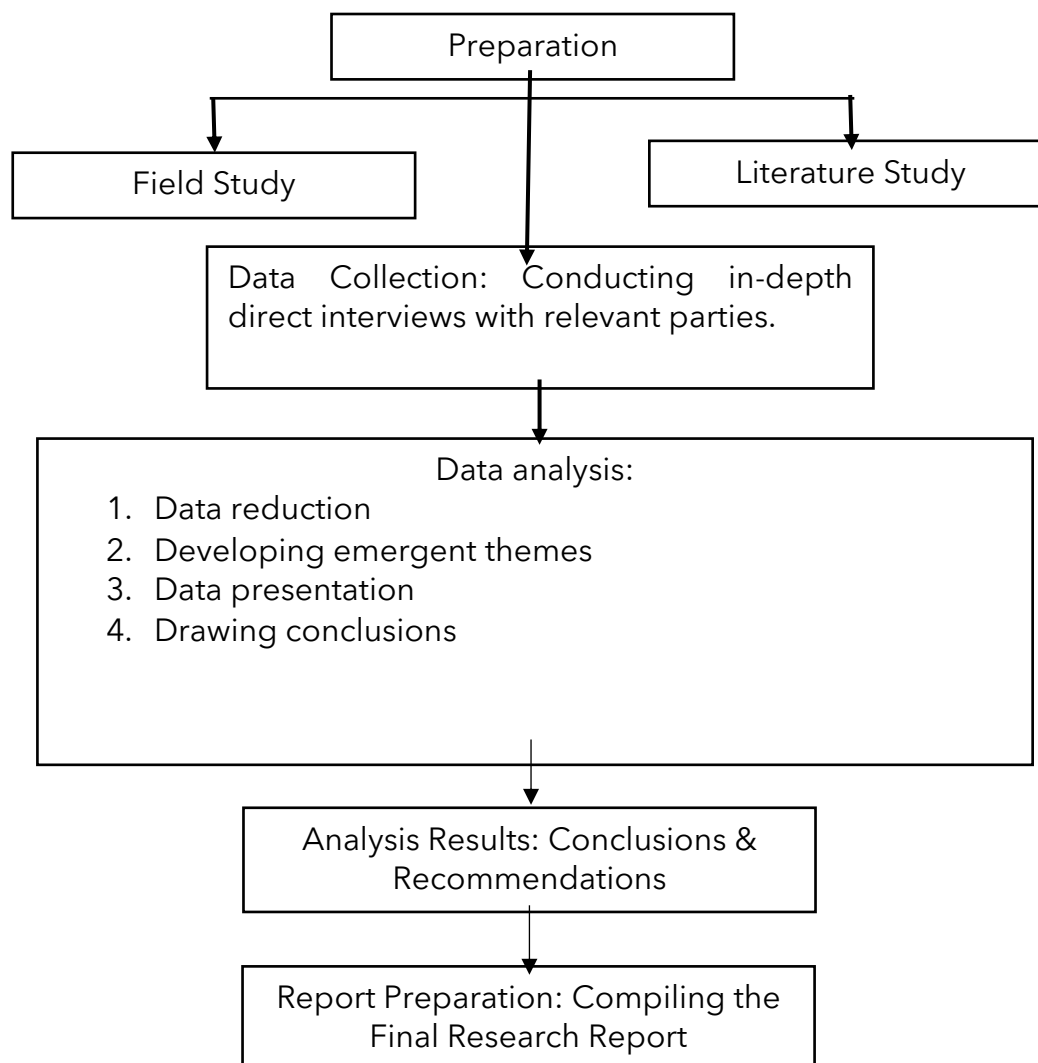
Data presentation is done in the form of a descriptive narrative after going through a reduction process. The narrative aims to clearly describe the various problems and obstacles identified in efforts to optimize the receipt of animal slaughterhouse (RPH) fees [24]. The conclusion drawing stage is compiled based on field findings supported by primary and secondary data.

In the final stage, a research report is prepared, outlining the entire study process, including the background, research methods, analysis results, conclusions, and recommendations. This report is expected to serve as a reference for stakeholders in formulating strategic steps to optimize slaughterhouse levy revenue and increase local revenue in North Toraja Regency.

The results thatWhat is expected from this research is:

- 1) Identification of problems and obstacles that hinder the optimization of RPH levy revenue, both from technical, institutional, regulatory and public awareness aspects.
- 2) Developing an applicable and data-based optimization strategy to increase the effectiveness of RPH levy collection.
- 3) Formulation of policy recommendations for the Regional Revenue Agency and the North Toraja Regency government to improve the RPH retribution system to be more transparent, accountable, and sustainable.
- 4) Increasing the contribution of RPH levies to PAD, through the implementation of more efficient and targeted strategies.

Research Flowchart



RESULTS AND DISCUSSION

Based on data on the revenue from the North Toraja Regency Slaughterhouse (RPH) for 2021–2024, it appears that revenue realization has not yet reached the set target. Revenue realization only ranges from 25% to 90% annually. 2023 showed the lowest achievement, with only Rp 6,154,800,000 (25%) of the target of Rp 24,911,403,840 realized. This confirms that the slaughterhouse's revenue potential has not been optimally tapped. As stated by the Head of the North Toraja Regency Regional Revenue Agency, he said:

"The contribution from the RPH is still very small. The average realization does not reach the target because the number

The deductions that go to the RPH are still low and the public is less aware of paying ticket"(Drs. Paris Salu., SH., M.Sc., 20 October 2025).

This is supported by the community who have carried out Rambu Solo activities, saying that:

"usually relatives bring it before the activity Rambu Solo started so it doesn't take RPH tickets" (Maldini Kataning, 20 October 2025).

This statement emphasizes that low realization is not only caused by planning.

Inappropriate targets are also related to community behavior in utilizing the RPH and compliance with paying fees. The main factor in the low revenue realization is the low number of animals slaughtered at the RPH. Many people still choose to slaughter animals outside the RPH out of habit. Slaughtering outside the RPH results in lost potential revenue because it is not recorded as an official levy. This is similar to the results of research by Sari (2019), which found that RPH levy revenue is often suboptimal because

Many animals are slaughtered outside the slaughterhouse. This reflects the situation in North Toraja, where slaughterhouse utilization is not yet optimal. Public awareness of paying fees remains low. Informants confirmed that violations persist regarding fee payments. Some people view slaughtering at slaughterhouses as a public service without payment obligations, resulting in low compliance. This finding echoes Wahyuni's (2020) research, which revealed low public awareness of paying fees.

Evaluation of Manual Retribution Administration Performance and Opportunities for Implementing a Digital System

The administration process for levies at the Slaughterhouse (RPH) is still carried out manually.

The recording of incoming animals and the collection of fees are not yet digital. All data is recorded using notebooks and tickets, making it prone to errors. This manual system often leads to data inaccuracies, both due to discrepancies between recording and deductions.

Subheadings Level 2

This research applies a qualitative approach, namely the Interpretative Phenomenological Analysis approach.

(*science*). The IPA method aims to explore in depth how participants interpret their personal and social experiences. The main focus of IPA is to understand the meaning contained in various experiences, events, and statuses held by informants [1]. This approach was chosen because it aims to describe and analyze the actual conditions related to the implementation and receipt of Slaughterhouse (RPH) levies, as well as examine optimization strategies that can be implemented effectively. The data collection process with

This study will be conducted through in-depth interviews with officials and staff of the Regional Revenue Agency, slaughterhouse officers, and members of the public who have implemented the Rambu Tuka and Rambu Solo activities. Additionally, observations and documentation will be conducted on the target and actual revenue of slaughterhouses in North Toraja Regency. This study identifies several key findings related to the implementation and revenue of slaughterhouse (RPH) levies in North Toraja.

The findings are described as follows.

Actual Conditions of RPH Retribution Receipts

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Evaluation of Manual Retribution Administration Performance and Opportunities for Implementing a Digital System

The administration process for levies at the Slaughterhouse (RPH) is still carried out manually.

The recording of incoming animals and the collection of retribution tickets do not yet use a digital system. All data is recorded using notebooks and tickets, making it prone to errors. This manual system often leads to data inaccuracies, both due to differences between recording and deductions. The presentation includes data, analysis results, and outputs (mandatory and/or additional). All reported results or achievements must be related to the research implementation stages as planned in the proposal. Data presentation can take the form of figures, tables, graphs, and the like, and the analysis is supported by relevant and up-to-date primary sources. This inaccuracy results in delays in reporting to relevant agencies, thus suboptimal evaluation and decision-making processes. Manual administration opens the door to revenue leakage. When recording is carried out without an integrated digital system, real-time monitoring cannot be carried out, thus increasing the potential for data manipulation or loss. This condition is one of the causes of the low realization of regional retribution revenue from the RPH sector. As conveyed by the Head of the Revenue Agency

North Toraja Regency said that:

"Ticket cutting and payments are still manual, this condition causes the process administration becomes slow, error-prone, and requires more verification time

"Long. Going forward, we have designed ticket payments via QRIS."(Drs. Paris Salu., SH.,M.Si., October 14, 2025).

This was supported by RPH officers who said that:

"Sometimes we get overwhelmed when there are so many animals. Manual recording makes it difficult. This slows down the process. Furthermore, there's a risk of misspellings or losing tickets. If there are any errors, We have to re-match them one by one with the administration department, and that takes time."
(Delma Rombe, 14 October 2025).

These findings indicate that the lagging administrative system is a significant factor hampering the optimization of retribution revenue. The lack of digitalization not only slows operational processes but also reduces transparency and accountability in retribution management. This is consistent with research by Rahmawati (2021), who found that digitalization (using QR Code (QRIS) and transaction applications) increases the efficiency of retribution collection and reduces the risk of data manipulation by field officers. Electronic systems also facilitate real-time revenue monitoring. The implementation of digitalization aligns with the need for modernization of public services. The use of digital applications to record the number of slaughtered animals, calculate retribution automatically, and generate real-time reports has the potential to increase regional revenue and strengthen the principles of good governance. Overall, the evaluation results indicate that digitalization is not only an opportunity but also an urgent strategic need. With the support of

officials and institutions, the implementation of digital systems is predicted to increase the effectiveness, efficiency, and accountability of retribution management.

An Effective and Accountable Information Technology-Based RPH Levy Management Model

The digital system allows for direct recording of the number of slaughtered animals via the application.

A mobile device or computer can be used. Each incoming animal can be assigned a unique identification code, minimizing the risk of duplication or lost data. Real-time data entry also facilitates monitoring by local government agencies and authorities. By replacing paper tickets and notebooks, the digital system reduces reliance on manual input that is prone to errors or alterations. The automated system can also calculate the levy amount according to applicable rates, ensuring greater consistency and less biased by officer subjectivity. As stated by the Head of the North Toraja Regency Regional Revenue Agency:

"I strongly support it. With a digital system, all data will be entered automatically and can be monitored in real time. This will increase accountability, minimize leakage, and... help us make reports faster and more accurate"

(Drs. Paris Salu., SH., M.Si., 14 October 2025).

This was supported by RPH officers who said that:

"Of course. If there was a special application, we could directly enter the animal data." quickly, perhaps even using a QR code or card. Retribution deposits can also be made recorded automatically so the risk of recording errors will be greatly reduced"

(Delma Rombe, October 14 2025).

Automatically recorded data simplifies the process of creating daily, monthly, and annual reports. The system can also generate instant summaries, making audits and inspections faster and more accurate. This is consistent with research by Suryana & Hartati (2021), which found that digital systems can reduce recording errors by up to 70% because every transaction is automatically recorded and verified by the system.

The Ideal Information Technology-Based Model for RPH Levy Management

Based on field findings and interview results, an effective and accountable RPH levy management model ideally includes the following components:

1. Integrated Digital Recording System. Every slaughtered animal is registered through a web-based or mobile application that is directly connected to the UPTD and Service databases.
2. Electronic Ticketing (E-Ticketing). Replacing manual tickets with digital proof of payment to minimize loss and manipulation.
3. Real-Time Monitoring Dashboard. Managers can monitor the number of slaughtered animals, the value of entry fees, and staff activity in real time.
4. Automated and Standardized Reports. All daily, weekly, and annual reports are automatically generated according to local government formats.
5. Human Resources Training and Infrastructure Support. Digital systems can only operate optimally if staff have adequate technological competency and supporting equipment.

Implications for Optimizing Regional Original Income (PAD)

Digitizing slaughterhouse levy management not only improves internal effectiveness but also directly contributes to increased local revenue (PAD). An accurate and accountable system will minimize leakage, improve payment compliance, and help local governments more accurately map potential revenue. Therefore, implementing an information technology-based management model is a strategic step to strengthen regional financial governance and increase revenue from the livestock sector.

CONCLUSION

Conclusion

Based on the results of the research conducted, several things can be concluded as follows:

1. Management of RPH levies in North Toraja Regency is still not optimal because the entire process...

Administration is still done manually. Recording the number of slaughtered animals, ticket withdrawals, and

Realization reporting still uses notebooks and paper tickets. This condition results in inaccurate data, inconsistent recording, and late reporting which have an impact directly to the suboptimal receipt of regional levies.

2. The manual system poses a risk of revenue leakage and weakens accountability. Field findings indicate that there are cases of animals entering the slaughterhouse without being officially registered, particularly during traditional ceremonies or when animals are brought in before the slaughtering process begins. This creates a loophole for the loss of potential revenue that should be included in the slaughterhouse's levies.

3. All informants agreed that digitalization is a strategic solution to improve the effectiveness and transparency of retribution management. Information technology is considered capable of providing a real-time recording system, reducing input errors, accelerating reporting, and strengthening internal oversight. Digitalization is seen not only as a necessity but also as a critical component in increasing data accuracy and improving governance.

4. An information technology-based management model is ideal for implementation in slaughterhouses. This model includes an integrated digital recording system, electronic ticketing, a real-time monitoring dashboard, standardized automated reporting, and human resource and technological infrastructure support. This model is believed to increase the effectiveness, efficiency, accountability, and transparency of slaughterhouse retribution management.

5. The implementation of information technology has positive implications for increasing Regional Original Revenue (PAD). Digital systems will minimize leakage, improve payment compliance, and help local governments more accurately map potential revenue. Thus, the digitization of RPH levy management directly supports efforts to optimize PAD in North Toraja Regency.

SUGGESTION

Based on the results of the research that has been carried out, the following things are recommended:

increasing the effectiveness and accountability of the management of the Toraja Regency Slaughterhouse (RPH) Retribution

North:

1. Regional governments need to immediately develop and implement an integrated digital system for managing slaughterhouse fees. A web-based or mobile application that manages incoming animal recording, automated fee calculations, and real-time reporting will improve data accuracy and minimize potential revenue leakage.

2. Training and capacity building of human resources in the use of information technology are needed. RPH officers and levy collectors need to be equipped with operational skills related to digital systems to ensure effective implementation and avoid new obstacles.

3. Regional governments need to establish new standard operating procedures (SOPs) that are compatible with digital systems. Structured and uniform SOPs will ensure consistent recording, improve oversight, and strengthen accountability at every stage of retribution management.

4. Internal oversight needs to be strengthened by utilizing real-time monitoring features. With a monitoring dashboard, relevant agencies can conduct controls more quickly, detect data anomalies, and take corrective action in a timely manner.

5. Regional governments are advised to provide adequate budget support and technological infrastructure. The success of digitalization depends heavily on the availability of adequate hardware, internet networks, and support systems to ensure smooth administrative processes.

6. Public awareness campaigns are needed regarding the importance of complying with RPH levy payments. Education can raise public awareness, particularly for those participating in Rambu

Tuka and Rambu Solo activities, to follow official procedures so that levy revenue can be recorded correctly.

7. Further research can expand the focus on analyzing the effectiveness of digital systems after implemented. Further research can assess the impact of digitalization on improving more comprehensive revenue collection, service quality, and regional financial transparency.

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