

IMPLEMENTATION OF THE BUFFALO SLAUGHTER LEVY POLICY AT THE RAMBU SOLO TRADITIONAL CEREMONY IN NORTH TORAJA REGENCY

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Abstract:

This study aims to describe, analyze and interpret the Implementation of Buffalo Slaughter Retribution Policy at the Solo Rambu Traditional Ceremony (Case Study of Tondon Matallo Village, Tondon District) in North Toraja Regency. This approach uses a descriptive qualitative approach, with the number of informants as many as 8 people with data collection techniques namely observation, interviews and documentation with data analysis techniques through data reduction, data presentation and verification conclusion drawing. The results of this study indicate that the implementation of the Buffalo Slaughter Levy Policy has not been carried out optimally in accordance with related policies, according to findings in the field by researchers that there has been no socialization from the government regarding levy collection, no animal Slaughter facilities provided by the government at traditional sign ceremonies. solo', there is no examination of the health of animals to be slaughtered or slaughtered from the government, the human resources who carry out the collection do not understand the contents of the policy and are not from the State Civil Apparatus (ASN), the levy rates collected are not in accordance with the related policies.

Keywords: *Implementation of Buffalo Slaughter Retribution Policy at the Solo Rambu Traditional Ceremony (Study of Tondon Matallo Village, Tondon District) in North Toraja Regency.*

I. INTRODUCTION

Levy is a regional levy as payment for services or granting certain permits that are specifically provided or granted by the regional government for personal or corporate interests. Meanwhile, according to Article 1 number 64 of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, what is meant by Regional Levy is: Regional Levy as payment for services or the granting of certain special permits and provided and/or granted by the regional government for personal interests. or people. One example of a levy is the Slaughterhouse Levy which is managed by the government[1].

Regional Autonomy is the most important part of the Indonesian government process. The Regional Autonomy Policy has made a huge contribution to the nation's development process. Autonomous regional governments are given the authority to carry out their governance processes by utilizing the potential of the local community and environment. Law Number 23 of 2014 is the legal basis for implementing Regional Autonomy policies in Indonesia[2].

Dunn in Lumingkewas, Policy Determination Stage after one of the many alternative policies has been decided to be taken as a way to solve the policy problem, then the final stage in policy formation is to determine the chosen policy so that it has binding legal force.[3].

Dan Langkai discusses several concepts about policy by several experts, including Parson who discusses the concept of policy as rational intelligence, while Laswell in Lumingkewas says that the word policy is generally used to indicate the most important choices taken in organizational life. Keban views policy as a choice from among many interests[4].

The Regional Autonomy Policy provides a great opportunity for regional governments to utilize Regional Original Income (PAD) for regional development. One of the only sources of Original Regional Income is through Regional Levies.

Based on North Toraja Regent Regulation Number 31 of 2021, what is meant by Levy is a regional levy as payment for services or provision of special facilities provided and/or given by the Regional Government for the benefit of individuals or entities. Furthermore, Slaughterhouse Retribution which can be called Retribution is payment for the services and/or facilities of livestock slaughterhouses and livestock slaughterhouses outside of slaughterhouses permitted by the government including animal health checks before and after slaughter which are provided or managed by the Regional Government . Regent Regulation Number 31 of 2021 is the basis for the policy which contains procedures for collecting slaughterhouses[5].

The North Toraja Regional Government established a Slaughterhouse (RPH) as part of the levies taken from the community. An abattoir is a building and its equipment with a design that meets the requirements as a place for slaughtering animals, including cows, buffalo, sheep, pigs and poultry for public consumption. North Toraja is famous for its culture, one of which is the Rambu Solo culture (Funeral/Death Ceremony).

The existence of levies on buffalo slaughter at the Rambu Solo Traditional Ceremony cannot be separated from the culture of the Toraja people. Culture is the identity of a region that is built from social agreements within certain social groups in society. The Rambu Solo culture is the result of the ideas and notions developed by the ancestors of the Toraja people to produce a work (physical culture) and this is the essence of social beings. Rambu Solo is a traditional funeral ceremony which requires the family of the deceased to hold a party to mark the last respect for the deceased who has passed away. The traditional Rambu Solo ceremony originates from the aluktodolo belief (the ancestral religion of the ancestors of the Toraja tribe). The Rambu Solo ceremony is interpreted as a completion of someone's death which aims to honor and send the spirit of someone who has died to the spirit world, which the Toraja people call Puya. This Rambu Solo traditional ceremony not only has a belief in life after death but also from a social aspect that can be seen from the family, social strata and also community solidarity. In the implementation of the traditional Rambu Solo' ceremony (Funeral/Death Ceremony) it is very synonymous with Buffalo Slaughtering (Tedong), which the Torajan people believe is that according to Torajan philosophy, Buffalo Slaughtering is an animal that has an important role, the buffalo is a benchmark for assessing the price of a particular service or item. . For the Toraja people, buffalo is a currency that never declines in value. is a journey provision for the dead to the afterlife, the more buffalo that are slaughtered, the higher the level and prestige of the family. This Rambu Solo traditional ceremony is also carried out on the basis of family agreement through deliberation with the entire family to reach a consensus regarding whether this Rambu Solo traditional ceremony will be held, when it will be held, and what is provided in carrying out this Rambu Solo traditional ceremony for the deceased family. . Traditionally, the buffalo is cut with one machete slash to the neck (Ma' TinggoroTedong) and then left to die. After that, the buffalo is skinned and then cut into pieces to be cooked and distributed to family members. The slaughter of buffalo at the Rambu Solo Traditional Ceremony must of course be reported first to the Retribution Object and Retribution Compulsory as a basis for calculating and paying the retribution owed according to the retribution legislation.

Table1.1 Types of buffalo slaughtered at the Rambu Solo event along with the levy rates

Name of Livestock/Animal	Types of Livestock/Animals	Levy Rates
Buffalo / Tedong	Striped Buffalo (TedongSaleko, Tedong Bonga)	Rp. 750,000/head
	Castrated Buffalo (Tedong Balian)	Rp. 500,000/head
	Black Buffalo (TedongPudu', TedongTodi' and TedongSambao')	Rp. 200,000/head

Source: District Regional Regulations. North Toraja Number 15 of 2011

The levy rate for each buffalo is different based on the tariff, the striped buffalo type has a relatively high levy rate because the striped buffalo has a high selling price compared to other types of buffalo, the striped buffalo is very expensive because the breeding process is relatively difficult because the female buffalo's lust is difficult to know in order to give birth to this type of striped buffalo. , has distinctive physical characteristics and beautiful patterns, this type of buffalo has become an icon of buffalo in Toraja, and the most important thing to differentiate buffalo types based on type is to look at the purchase price of the buffalo. The large number of Rambu Solo traditional parties influences the potential level of revenue from slaughterhouse levies in North Toraja district.

Table 1.2 Number of buffalo slaughtered at the Rambu Solo' traditional ceremony in Toraja North from 2013-2016

No	Number of Rambu Solo Events	Year
1	1,048	2013
2	1,056	2014
3	983	2015
4	1,116	2016

Source: DPPKAD North Toraja Regency and processed 2017

The mechanism or procedures for collecting slaughterhouses are in accordance with North Toraja Regional Regulation Number 15 of 2011 concerning Slaughterhouse Levy, namely: first, the sub-district collector takes tickets that have been processed by the Regional Revenue Agency. Second, if there is a Rambu Solo party in the sub-district/Lembang, the sub-district/Lembang collector takes the levy ticket in the sub-district via the sub-district collector. Third, the levies received from each sub-district/Lembang are paid directly by the sub-district/Lembang collector to the sub-district collector. Fourth, the sub-district collector deposits the levy to the DPPKAD through the Bapenda treasurer. Fifth, the Treasurer deposits the levy into the Development Bank within 24 hours. and the mechanism for slaughtering a buffalo in the Rambu Solo traditional ceremony is that before it is slaughtered, the whole family prays first, after that the buffalo is cut with one machete cut to the neck, then the buffalo dies by itself. After that, the buffalo is skinned and cut into pieces to be cooked and distributed to extended family members. And the buffalo horns are taken and cleaned to be displayed on the pillars of the main tongkonan house (traditional Toraja house). Then, for payment procedures, the levy owed must be paid in full for one (1) month, and the procedures for payment, deposit, and place of payment of the levy are regulated by Regent Regulation Number 64 of 2012[6].

Based on the findings and data obtained by researchers in the field regarding the Implementation of the Collection of Buffalo Slaughter Retribution at the Rambu Solo Traditional Ceremony in Tondon Matallo Village (the Ne' Pondok Family as the organizers of the Rambu Solo Traditional Ceremony) Tondon District, that they carried out the levy collection which was not in accordance with Existing regulations. Among other things, in carrying out levy collection, the rates charged for all types of buffalo are equalized regardless of the type of buffalo, the establishment of slaughterhouse facilities or places for slaughtering animals at the Rambu Solo Traditional Ceremony' is fully provided by the community, in this case the family that will carry out the Rambu Solo Traditional Ceremony. ' without intervention or assistance from the local government, they collect levies based on community agreement and only buffalo that come from outside the village are subject to a levy, only buffalo that are slaughtered or slaughtered are subject to a levy, the use of the results of collecting buffalo slaughter levies has not been implemented properly Maximum, there is a lack of local government supervision in implementing buffalo levy collection at the Rambu Solo traditional ceremony and the resources that carry out the collection of buffalo slaughter levies at the Rambu Solo traditional ceremony do not really understand the contents of the policy.

Based on several problems in the background above, it can be seen that there are problems in the implementation of the buffalo slaughter levy based on North Toraja Regional Regulation Number 15 of 2011, which is not appropriate in its implementation, so seeing these conditions the researcher is interested in researching "Implementation of the Buffalo Slaughter Levy Policy at the Rambu Traditional Ceremony Solo in North Toraja Regency."

II. RESEARCH METHODS

Qualitative research according to Sugiyono is a research method based on the philosophy of positivism, used to research the condition of natural objects where the researcher is the key instrument, sampling social data sources which consist of three elements, namely place, actor and activities, which interact in synergy. The reason researchers use qualitative research is because it places greater emphasis on the process of searching for the meaning behind the phenomena that emerge in the research, with the goal being that the problem is studied in depth without any interference from the researcher with the facts that emerge.[7]. In this case, the researcher collects complete information using various data collection procedures based on a predetermined time. The authors of other qualitative research books (Denzin and Lincoln) in the book Moleong state that qualitative research is research that uses natural settings, with the aim of interpreting phenomena that occur and is carried out by involving various existing methods.[8].

This research focuses on policy implementation, thus related to the research focus, the research sub-focus is 1) Implementation Planning, 2) Implementation Procedures, 3) Levy Collection Procedures, 4) Calculation and Payment of Levy Collection at the Rambu Solo Traditional Ceremony in Toraja Regency North

Then what is meant by data sources used in this research include:

- 1) *Primary data* namely data obtained directly from the object under study, in this case the informant. In collecting data, research instruments were used, namely the researchers themselves. The researcher prepared an interview guide that could help him when conducting direct interviews, in this case in-depth interviews with his informants. The data source was also obtained from the community, such as community leaders.
- 2) *Secondary Data* namely data obtained from libraries in the form of books and even journals relating to the Implementation of Regional Retribution Policies.

The data techniques used in this research are:

1. Observation is a process of direct observation of what is happening in the field, so that the author can strengthen existing data. This is not just seeing and observing a condition in the research field, but rather going directly, which means experiencing the event directly.
2. Interviews are a technique for collecting in-depth data and information from informants using interview guidelines to obtain verbal information and explanations or the researcher makes direct contact with the subject and deepens the research problem.
In connection with this research problem, the informants interviewed were community leaders and local government regarding how to implement the buffalo slaughter levy policy in accordance with regional regulation number 15 of 2011 concerning slaughterhouse levies.
3. Documentation is a record of events that have passed, documentation can be in the form of writing, drawings, or someone's monumental work. Research results from observations or interviews will be more credible/reliable, supported by personal histories of childhood, at school, at work in society, and autobiographies.[9].

Then the data analysis technique used in this research is

- 1) In this data reduction, the researcher will collect data and select the main things that are important, after collecting the data, the things that will be the focus of the research will be processed. This research is carried out in detail and systematically so that the data that has been processed can take 1 main problem theme. research, in this stage the researcher has actually carried out data analysis since the beginning of the research, because in this stage it is carried out continuously from the beginning to the end of the research.
- 2) The presentation of this data is intended to help researchers in compiling research data descriptively, easily so that there are no difficulties in categorizing the data.

- 3) Drawing conclusions or what is often called data verification is where the researcher has almost reached the final stage in data analysis. Because at this stage all the data that has been collected and the main issues taken will be analyzed to obtain conclusions
- 4) **III. RESULTS AND DISCUSSION**

**1) Implementation Planning*

BintoroTjokroaminoto in Husaini Usman in Taufiqurokhman's book states that planning is the process of systematically preparing activities that will be carried out to achieve certain goals. PrajudiAtmosudirdjo in Husaini Usman in Taufiqurokhman's book also believes that planning is the calculation and determination of something that will be carried out in order to achieve certain goals, who will do it, when, where, and how to do it. So, it can be concluded that planning is everything that is prepared to support the goals to be achieved[13].

In the first indicator regarding the planning for the implementation of the Rambu Solo' traditional ceremony, especially the implementation of the Rambu Solo' traditional ceremony for the late Nek Pondo' in Tondon Matallo Village, Tondon District, North Toraja Regency, from the results of research found in the field, the planning for the implementation of the Rambu Solo' traditional ceremony is in progress. the community was not involved in the planning, when the researchers asked traditional leaders and the community, they revealed that in the planning process for the implementation of the Rambu Solo' traditional ceremony they were not involved and that those involved in the planning process were only the family of the deceased who had authoritarian rights in the planning process.

Another problem found in this first indicator is that in planning the implementation of the Rambu Solo traditional ceremony, the community did not carry out the Rambu Solo traditional ceremony in accordance with the permission given by the local government, in fact, for the implementation of the Rambu Solo traditional ceremony, permission was only given for three days and a maximum of one week. In practice, the Rambu Solo' traditional ceremony in TondonMatallo Village is carried out for weeks or even months.

Regarding the research findings above, the researcher can conclude that there is a lack of firm action from the government towards people who carry out ceremonies related to the implementation of the Rambu Solo' traditional ceremony which is carried out in excess of the permission given. So up to now in North Toraja, especially in TondonMatallo village, Tondon sub-district, they are still carrying out traditional ceremonies, especially the Rambu Solo' traditional ceremony, in excess of the permission given by the local government.

2.) Implementation Procedures

Marshal B. Romney and Paul John Steinbart, Procedures are a series of two or more interconnected components that interact to achieve a goal[14]. And also according to James A. Hall, procedures are a group of two or more interrelated components or subsystems that unite to achieve a goal. So it can be concluded that Procedures are a series of two or more interrelated activities to achieve a common goal[15].

In this second indicator regarding procedures related to the implementation of the Rambu Solo Traditional Ceremony, researchers found that in the planning process for the implementation of the Rambu Solo Traditional Ceremony (study of the late Nek Pondo') in TondonMatallo village there was never any outreach to the community regarding the implementation of the ceremony. the. Because according to local people, basically we Toraja people already know about the procedures for carrying out the Rambu Solo traditional ceremony and those who don't know will find out for themselves. And the government has never held any outreach regarding this because they also think the same thing, that basically the public already knows.

In subsequent findings, researchers found that there was no health inspection from the government on the buffalo that would be slaughtered at the Rambu Solo' Traditional Ceremony and that there was only a customary health inspection carried out by the community itself. Even though it is clear in North Toraja Regional Regulation Number 15 of 2011 and Regent Regulation Number 31 of 2021 in chapter (1) it is explained that it is important to check animal health before being slaughtered to avoid infectious diseases from animals to other animals, even to avoid Zoonis, namely diseases that can be transmitted from animals to humans

or vice versa, for veterinary public health is all matters relating to animals and animal products that directly or indirectly affect human health, and in Article 5 part 1 it reads: The object of the Retribution is the service of providing slaughterhouse facilities for livestock and slaughterhouses animals outside the slaughterhouse including animal health inspection services before slaughter which are provided, owned and managed by the Regional Government. Furthermore, the people who carried out the Rambu Solo' Traditional Ceremony (ABP) said that health checks for animals, one of which was the buffalo under the slaughterhouse at the Rambu Solo' traditional ceremony, had never been carried out by the government. And there is a traditional examination, namely by looking at the navel of the animal to be slaughtered. And the community also does not demand a health check from the government because the community believes that the buffalo that come to the Rambu Solo' traditional ceremony are healthy buffalo, because it is impossible for the buffalo sold on the market to be diseased buffalo, and the buffalo that come from their own farms are of course healthy. and it is impossible to carry it if the buffalo is sick or suffering from a dangerous animal disease

Next, the researchers discovered that not all the buffalo under the Rambu Solo' traditional ceremony would be slaughtered, but it was recorded that the buffalo were slaughtered, meaning that there was a distribution of live animals which counted as being slaughtered.

Regarding the researcher's findings based on the indicators above, it is clear that problems were found that were not in accordance with existing policies, caused by a lack of participation and coordination from the community and government, resulting in the implementation of policies not being implemented as expected and in accordance with existing regulations.

3.) Retribution Collection Procedure

Then the third indicator is the Buffalo Slaughter Levy Collection Procedure. Procedures according to Rudi M Tambunan in Pratani define Procedures as Guidelines containing operational procedures within an organization which are used to ensure that all decisions and actions as well as the use of process facilities carried out by people within the organization who are members of the organization run smoothly. effective and efficient, consistent, standard and systematic[16].

Based on the findings that researchers found in the field, it was found that there had never been any outreach to the community regarding the Collection of Buffalo Slaughter Retribution at the Rambu Solo Traditional Ceremony, resulting in people not knowing about the existence of a levy for buffalo slaughter so that people did not know that they objected to the levy. slaughter the buffalo, the local government said that we were not holding it socialization to the community because in our opinion the Torajan people certainly already know about the levy for buffalo slaughter.

Then the researchers also discovered the problem that the government did not provide facilities for slaughtering animals at the Rambu Solo' traditional ceremony and instead those who provided this were the families carrying out the Rambu Solo' traditional ceremony. In fact, it is clear in Regional Regulation Number 15 of 2011 in chapter (II) Article 2 that it reads: Slaughterhouse Retribution is levied for the service of providing slaughterhouse facilities provided by the regional government and is also clarified in North Toraja Regent Regulation Number 31 of 2021 in article 6 reads: The subject of the Retribution is an individual or entity that uses the facilities/enjoys slaughterhouse business services and animal health inspection business services before being slaughtered outside the slaughterhouse. Retribution is levied on buffalo based on the nominal amount seen from the type of buffalo or the buffalo's motif.

Another finding is that only slaughtered buffalo are subject to levies and also that only buffalo originating from areas outside the Tondon sub-district are subject to levies on buffalo slaughter even though the buffalo is slaughtered or slaughtered at the Rambu Solo' traditional ceremony.

4.) Calculation and Payment of Retribution Collection

Regional Revenue (Bapenda), District and Lembang/Village, these specifications show the consistency of different tasks between agencies.

Another finding is the Buffalo Slaughter Levy Tariff which should differ based on the type, such as: Striped Buffalo Rp. 700.00,-/head, Castrated Buffalo Rp. 500,000/head and Black Buffalo Rp. 200,000,-/head, but the facts in the field found that the tariff charged for buffalo was generalized, namely Rp. 200,000,-/head for all types of buffalo. It is clear that Regional Regulation Number 15 of 2011 in article 8 states that the tariff structure is classified based on the type of service, type and number of livestock, the amount of the tariff is determined based on the market rates applicable in the regional area.

In the following findings, the informants stated that there were no difficulties in the process of calculating and paying the results of the animal slaughter levy, because the results of the interviews with the informants said that after we collected it, we calculated it by adjusting the tickets used or sold, but in other findings, it was in accordance with existing policies, namely the Regent's Regulations. North Toraja Number 31 of 2021 in Chapter X article 9 concerning the use of levy proceeds is not in accordance with its implementation. Because the proceeds from these levies are all distributed to the regional treasury, 100% for regional governments and there is no incentive for distribution in accordance with article 9 which states that for regional governments it is 70% (seventy percent), for sub-districts/villages 14% (fourteen percent per hundred)) and for supervision costs for traditional ceremonies 13% (thirteen percent per hundred) and incentives for regional management officials of 3% (three percent per hundred).

IV. CONCLUSION

Based on the results of research and discussion regarding the Implementation of the Buffalo Slaughter Retribution Policy at the Rambu Solo' (Late Grandmother Pondo') Traditional Ceremony in TondonMatallo Village, Tondon District, North Toraja Regency, which is divided into the following sub-fociuses:

1. Regarding the planning for the implementation of the Rambu Solo' traditional ceremony, the planning process did not involve the community and the government and only families had authority in the planning process and drawing up activity plans. The implementation of the Rambu Solo' traditional ceremony was carried out beyond the permission given by the government and there was no firmness from the government. related to this matter
2. Regarding the Implementation Procedures for the Rambu Solo' Traditional Ceremony, there has never been any socialization from the government regarding the implementation of the Rambu Solo' traditional ceremony, there is no health examination for buffalo that will be slaughtered from the government and there is only a traditional health examination, namely by looking at the buffalo's navel, and Not all buffalo that take part in the Rambu Solo' traditional ceremony are slaughtered or butchered, but there is a distribution of live buffalo depending on community agreement.
3. Regarding the Retribution Collection Procedure, there has never been any outreach to the community regarding this policy, the government does not provide facilities for slaughtering animals at the Rambu Solo' traditional ceremony, there have been sanctions given to the community and sanctions for villages, the buffalo levy rates collected are different because they are adjusted to the price selling, there is an annual income target from regional levies, only slaughtered buffalo are subject to a levy, and local customs have been passed down from generation to generation which state that only buffalo from outside the village are subject to a levy.
4. Regarding the calculation and payment of buffalo slaughter levy collections, the resources carrying out the collection do not fully understand the contents and objectives of the policy, the levy rates collected are not in accordance with existing policies and the utilization of the levy/intensive proceeds is not carried out as regulated in the relevant policy .

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