ABSTRACT

INTENSIFICATION STRATEGY FOR INCREASING LOCAL OWN-SOURCE REVENUE THROUGH LEVIES ON ANIMAL SLAUGHTERHOUSE SERVICES IN NORTH TORAJA REGENCY

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Local Own-Source Revenue (LOSR) is a crucial indicator of regional fiscal autonomy and serves as the main funding source for regional development. One strategically important component of LOSR is the levy on Animal Slaughterhouse Services, particularly in North Toraja Regency, which holds high potential due to the frequent execution of traditional ceremonies involving the slaughter of a large number of animals. Nevertheless, the contribution of slaughterhouse service levies to LOSR remains fluctuating and has not yet met targets, indicating the need for a more optimal intensification strategy for its management.

*This research employed a qualitative descriptive approach with data collection techniques utilizing in-depth interviews, observation, and document review. The research informants consisted of the Head of the Regional Revenue Agency (*Bapenda*), Head of the* Bapenda *division, a veterinarian, sub-district officials, collectors, traditional leaders, and community members, with a total of 21 informants.*

The study results indicate that the implementation of the intensification strategy has not been optimal due to existing constraints, including the lack of early detection of traditional ceremonies, a still-manual collection system, levy objects that are not fully accommodated in the Regional Regulation, and minimal information on levy tariffs provided to the public. The researchers recommend regulatory updates, the implementation of a digital system for levy collection, updating and standardizing permits for traditional ceremony events, and the provision of leaflets related to levy tariffs to the public. Overall, an intensification strategy implemented consistently and based on technology and early detection is expected to enhance the effectiveness of collecting slaughterhouse service levies and their contribution to the Local Own-Source Revenue of North Toraja Regency.

Keywords: Intensification Strategy, Local Own-Source Revenue, Levies, Animal Slaughterhouse.

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