



Research Paper

## Pesse Na Siri' Budgetary System: A Historiography Study of Luwu Kingdom in Islamic Period

Andi Mattingaragau Tenrigau<sup>1</sup>, Darwis Said<sup>2</sup>

<sup>1</sup>University of Andi Djemma, Palopo, Indonesia

<sup>2</sup>University of Hasanuddin, Makassar, Indonesia

Received 10 August, 2017; Accepted 12 August, 2017 © The Author(S) 2017. Published with open access at [www.questjournals.org](http://www.questjournals.org)

**ABSTRACT:** This study aimed to explore the budgetary system of *pesse na siri'* at Luwu kingdom in the Islamic period of 1593 to 1945. Through the historiography method, it showed the base existence of the spiritual sense sensitivity, i.e., *pesse* (empathy) and *siri'* (shame) and Islamic law in budgetary system. In the resources management, it was carried out in four stages, namely planning, implementation, reporting, and evaluation. Operationally, the *pesse na siri'* budgetary system on the mobilization mechanism of resources or budget (*balanca*) through the top down system (i.e., known as *balanca pole riwawo*) and bottom up system (i.e., known as *balanca pole riawa*). The top down system was a mobilization resource form from agricultural products of the king's land (i.e., known in Buginese language as *Tanana datue*) and the palace logistic. Meanwhile, the bottom up came from the resource offer—i.e., known as *makkasiwiyang*—mechanism, consisting of *makkasiwiyang lili'* (the lower government level), *makkasiwiyang ale* (personal/individual), and *makkasiwiyang reso* (labor). One of the Islamic impacts in this system was to direct the budgetary system based on the Shari'a or Islamic law.

**Keywords:** Budgetary, Pesse, Siri', Makkasiwiyang, Islamic Law, and Historiography

### I. INTRODUCTION

The Luwu kingdom is a famous ancient Bugis kingdom in its era. In the 15<sup>th</sup> until 17<sup>th</sup> century, the power territory and its influence was wide-ranging, including Luwu regency, Palopo city, North Luwu, and East Luwu until throughout the Central Sulawesi province and Southeast Sulawesi province (Mattulada, 1995) and has a complete governance structure from the centre (i.e., known *ware'*) to the lower regional—i.e., known *lili'*—government level. As the Bugis kingdom, the existence of Luwu kingdom was divided into three periods, namely *galigo*, *lontara*, and Islam (Mattulada, 1995). The Islamic period was started since the entry of Islam at Luwu kingdom in 1593 (Tenrigau, 2016a) until Datu Andi Djemma who died in 1964 (Tenrigau, 2016b). The acceptance of Islam as a royal religion indicated a change in the cabinet (i.e., known *pakatenni ade'*) government structure by increasing the office of Kadi (Mattata, 1967) which was identical with the Minister of Religion. *Kadi* was responsible dealing with the religious and Islamic law issues, such as marriage, death, worship, and other religious issues (Mattata, 1967), including *muamalah* especially budgetary based on *pesse na siri'* (empathy and shame).

The proclamation of Indonesian Independence in 1945 marked the end of the Luwu kingdom power by *de facto* and *de jure*. At that time, Andi Djemma as the 36<sup>th</sup> datu (king) stated to be standing behind the state of Indonesia (Mattata, 1967). Although, it has become part of the state of Indonesia, but in the cultural context, its existence is still encountered today. This fact has an impact on the governmental activities of the Luwu kingdom, including in terms of *pesse na siri'* budgetary system. If in the pre-independence period, the practices of *pesse na siri'* budgetary system was still often carried out, especially in the customary event processions, but now it is no longer encountered. The long span of time from the past to the present makes it even more difficult to understand the *pesse na siri'* budgetary system. This is due to three factors. First, the budgetary system of *pesse na siri'* since the post-proclamation until now has not been legally formalized to be practiced so that its track record is difficult to be comprehend entirety. Second, most of people who still notice or be directly involved in the practice of *pesse na siri'* budgetary system are already difficult to be found and most of them have been died. Third, the literature that discuss specifically about the budgetary is very difficult to find because

\*Corresponding Author: Andi Mattingaragau Tenrigau<sup>1</sup>

<sup>1</sup>University of Andi Djemma, Palopo, Indonesia

generally the practice of *pesse* and *siri'* is widely understood in the context of marriage, warfare, revenge, law, behavior, and prestige (Pelras, 1995).

However, the term of the budgetary at Luwu kingdom is not specifically addressed either etymologically or in ancient texts, but it does not mean that accounting practice is not carried out in the activities of Luwu kingdom. According to Perera (1989), accounting or budgetary can be built through social interaction or social constructed, especially at the traditional level as a result of social, economic, and political events that can not be separated from the environment that makes it. Max Weber stated that interaction within the environment contains the meanings behind the actions of individual that encourage the realization of social phenomena (Daito, 2011) that can be observed so that it is possible to re-formulate *pesse na siri'* budgetary concept that existed in the Islamic period. Now, the attempts to discover and reinvent the *pesse na siri'* budgetary concept have been undertaken by some researchers, although they are not focused on the budgeting. Leonard Andaya's research (as cited in Farid, 2005) found three cultural concepts of Bugis-Makassar people, namely *pesse* (empathy), *siri'* (shame), and *were*. Similarly, an American anthropologist, Miller (1985) examined the spiritual (as known *malinrung*) and the physical (as known *talle'*) connection that are equivalent to *siri'*. The research results showed that the spiritual and morality atmosphere in villages and towns (i.e., Palopo, Soppeng, and Makassar) is very different because of the existence of *nawa-nawa* (thought), conscience, and pride. Likewise, Kahar (2012) examined the existence of *pesse* and *siri'* values. His research results showed that the holistic MCS (management control system) model refers to the social system order of "*mentadareng*" based on the local wisdom values of *pesse* and *siri'* which have the control typology, namely *sara* (spiritual control), *ade'* (self control), *bicara* and *wari'* (organizational control), and *rapang* (culture control).

Related to these explanations, the budgetary system of *pesse na siri'* at Luwu kingdom in the Islamic period, i.e., in 1953 until 1945 can be established. It is theoretically based that accounting is not only known to be loaded with numbers (accounting number), but also integrated with the social interaction in its environment (Perera, 1989).

## II. METHODOLOGY

This study aimed to explore the budgetary system at Luwu Kingdom Government during the Islamic period of 1593-1945. At that time, each implementation of customary activity was started with the budgeting process through offerings (i.e., known as *makkasiwiyang*) mechanism. But holistically, this model was not only seen from the technical aspect but rather to explore the budgetary process from planning, implementation, reporting, and evaluation. In revealing the mechanism of *pesse na siri'* budgetary system during that period, the historiography approach was employed. This method considered to the history in the past through facts and events that can be explored. The history stated by Scott (1989) was not about what is happening or the "truth" that exists "out there", so that it needed to be rumored, but it was our "knowledge" of the past, relating to the rules and conventions that control the production and acceptance of knowledge that we considered as history. Scott (1989) affirms that the history is political, not a standard judgment of truth, but it is rather agreement and disagreement both explicit and implicit, about the substance, the use value, and the meaning of knowledge that we called as history.

Scott's point of view (1989) opens the scope to explore the budgetary mechanism of *pesse na siri'* at Luwu kingdom that happened in the past. As a study related to accounting that considered to the budgeting, it was related to the traditions and inventions, and historical related as happened in the past, so that the historiography method became an alternative methodology in this study. Referring to this explanation, according to Denzin and Lincoln (1994), this theme was related to the interpretive problems which in the data collection activities lead to the process of constructing historical narratives. The data sources used were primary and secondary data. Denzin and Lincoln (1994) stated that the attempts to find and study the primary historical data can be likened to the detective work. It required the logic, intuition, conviction, and common sense. Meanwhile, the secondary data included the literature related to the research focus. In addition, the reviewing of historical data can be conducted with several sources. Kuntowijaya (2013) divided data sources based on their materials, namely written and unwritten or documents and artifacts. The written sources referred to Kuntowijaya (2013) consist of all written documents relating to the feelings, thoughts, phrases, and rules as the past works, such as inscriptions, manuscripts, literature or foreign news. Meanwhile, unwritten sources (artifacts) were in the form of photographs, buildings or tools. When it was noticed based on its presentation, the sources consisted of primary and secondary data. The primary data referred to the data obtained through eyewitness, while the secondary data did not obtain from eyewitness but rather from books and research articles. In relation to the methodology, this research data resource was in the form of the in-depth interview with the local leaders who understand the research context, assets and building of Luwu kingdom, ancient texts, and other related literature.

### III. RESEARCH RESULTS

Historically, the Luwu kingdom was the center of ancient Bugis civilization which was centered in Ussu (Pawiloy, 2002) that is now within the territory of East Luwu Regency. The government and society have embraced the value system in the social interaction. They have also been familiar with the advices relating to the good social behaviors and the admirable Buginese phrases, such as passions, truth (*tongeng*), effort (*reso*), relationships with others, prestige, courage-fear, caution, wisdom, greed, repayment, and some good things, including those related to *pesse* (empathy) and *siri'* (shame) (Pelras, 1995).

The history of Luwu kingdom government has faced some several phases which were divided into three periods, namely *galigo*, *lontara*, and Islam (Mattulada, 1995). Each period had its own characteristics that distinguished the government practice with another period. In the Islamic period, the royal government lasted from 1593 until 1945. But culturally, the customary government is still implemented until now.

As a royal state in its time, Luwu was a kingdom which embraced the absolute monarchy system (Mattata, 1967) which had its own mechanisms and systems for carrying out the governmental activities, especially in carrying out the customary and tradition routines, such as marriage the birth of a king's son, the king's inauguration, war, death, and even the budgetary tradition. All activities were regulated by *ade'* (custom) while those related to the budgeting were coordinated by Opu Bali Rante (the Minister of Economy, Finance, and Treasurer) under the applicable laws and regulations. In carrying out the customary processions, the word of budget and budgetary as it is known in the public finance terms have been known during the Luwu kingdom's period even under the different conditions and systems. In oral and written tradition, the terms of budget and budgetary are not specified. However, terminologically, the equivalent of the word can be synonymous with the term of *balanca* which means resources, economy, and property (or assets or in Bugis known as: *warampareng*). Similarly, the term of annual budget measured in one period is also unknown because the date was not yet known in this period, as stated by Andi Suriadi Mappangara was as follows:

'In the past, the kingdoms in South Sulawesi had not yet known the existence of calendars. So some customary events and activities were not mentioned their implementation time exactly.' (Andi Suriadi Mappangara, personal communication: interview, 2014).

In the past, the royal government has its own mechanism and way to fulfill its budgetary needs. Each implementation of customary activity was conducted the budgeting process through the planning, implementation, reporting and evaluation cycle. The budgeting process as stated by Andi Aziz Tenrigau (Interview, 2017 in Palopo) was as follows:

'Before the customary event was conducted, it was firstly held *tudang ade'* which discussed the event preparation, such as: basic materials, involved parties, the activity forms, and how the implementation. After that, the customary activity was held. When the activity was proceed, alternately the customary governments from various regions came by bringing *makkasiwiyang* (offerings), such as rice, *tawaro* (sago), *tedong* (buffalo), *jonga* (deer), *anoa*, *bale* (fish), etc. When the needs for the event were limited, it could be taken from the agricultural results of *Tanana datue* (the king's land) and from the palace's logistics reserves. The parties who came to give *makkasiwiyang* (offerings) were announced to the public what they brought, so it was transparent. When the customary event was over and there was trace, it was given to the palace family and the people around the palace.'

These statements indicates that the existence of *pesse na siri'* budgetary system and the *balanca* (financial/budget) management cycle on the implementation of the customary events. Although, the informant did not mention clearly, the substance implies that the *pesse na siri'* budgetary system was in the gradual *balanca* management cycle. These stages included planning, implementation, reporting, and evaluation.

**The planning stage:** it began with *tudang ade'* (custom meeting) which was attended by Datu (king), Pakatenni Ade' (cabinet), and Ade' Sappulo Dua (12<sup>th</sup> custom leaders) by forming a budgetary team chaired by Opu Balli Rante (the minister of economy, finance, and treasurer). *Tudang ade'* discussed the needs and resources mobilization, the involved parties, the activity forms, and the way to implement. Meanwhile, Kadi as a minister of religion acted as an activity director so that it did not deviate from the Islamic laws. It was accordance with the customary laws that *patuppui ri ade'*, *pasanrai ri sare'*, *muttangnga rirappangnge*, *mupatarettei rowarie*, *mualai pepegau ripobiasange* (Mattata, 1967). These phrases mean that to adhere to the Shari'a (Islamic religion), pay attention to the state of society, order according to the rules, and compare with the habits. Therefore, they indicates that in preparing the budgetary should consider several factors, such as: (1) the local traditions that have been adopted from the generation to generation that are not contrary with the prevailing conditions, (2) the Islamic laws, (3) customary laws, and (4) the community habits and conditions. These four factors are a combination of spirituality and *pesse* (empathy) na *siri'* (shame) aspect.

The spiritual emphasizes the approach to the Creator, the Almighty God, such as asking for salvation during the wedding, thanksgiving to the birth of the king's child, the death, etc. Meanwhile, *pesse* value is

related to the policy to not require any lower government level or society to conduct *makkasiwiyang* (offerings), but it is based on the awareness and sincerity of the sustenance abundance in the form of resources given by the Almighty God. If *makkasiwiyang* is forced, it will impact on the social life, such as poverty, fear, security, etc. Whereas, *siri'* (shame) approach is to optimize all efforts to achieve the successful activities.

**The implementation stage:** it started with the budget (*balanca*) mobilization with a top down system (i.e., known *balanca pole riwawo*) which was obtained from two sources, namely the management results of the king's private land (i.e., known *Tanana datue* in Buginese language) and from the palace logistics reserves. The resources or budgets from the agricultural products of *tanana datue* were generally in the form of rice and sago which were spread to several regions. In the form of rice fields were located in Kamanre, Luwu regency and Palopo in South Sulawesi Province and in North Kolaka regency of Southeast Sulawesi Province, meanwhile in the form of sago trees were located in Makitta, East Malangke district of North Luwu regency and Burau, East Luwu regency of South Sulawesi Province.

The rice and sago the agricultural products of *tanana datue* are the primary staple needed during the customary processions. These two basic items were used when the resources taken from *makkasiwiyang* (offerings) mechanism were limited. However, when the resources were sufficient, they were kept as the palace logistics supply. In addition to the agricultural products of *tanana datue*, the resources or budget also came from the palace logistics. The budgets were sourced from the agricultural products of *tanana datue* and from *makkasiwiyang* results which were specialized to fill the palace logistics.



**Picture 1.** Jarra', *Tanana Datue* (King's Land) in Kamanre, Luwu Regency

Furthermore, the budget mobilization with bottom up (*pole riawa*) system was conducted through *makkasiwiyang* mechanism, i.e., the offering of various resources or budgetary to Datu (king). The *makkasiwiyang* mechanism was divided into three, namely *makkasiwiyang lili'*, *makkasiwiyang ale*, and *makkasiwiyang reso*. *Makkasiwiyang* as mentioned by Andi Azis Tenrigau (Interview, 2017) referred to as follows:

'The sources of the customary event needs were not only from *makkasiwiyang* from various regions (*lili'*), but also from the offerings that were brought by societies who were as workers and also came from personally (i.e., known as *alena*). After the customary ceremony was over, it was identified the trace basic items. If there was trace, then it would be distributed to the Palace family and the surrounding community or as the palace logistics reserves.'

First, the *makkasiwiyang lili'* was a resource or budgetary offerings handed over by the custom government at a lower structure level to the king in the capital of the kingdom (i.e., known ware'). The *lili'* government included the government of *ana tellue* (i.e., known as the provincial level), such as: *Baebunta*, *Bua*, and *Ponrang*; *Pangngulu Kada* (i.e., the regional/city level); *Tomokaka* (i.e., sub-district level); and some custom governments or lower government levels. *Makkasiwiyang lili'* mechanism was conducted based on the

lower-to-higher administrative structures (Tenrigau, 2016a). As it was conducted in *ana tellue Kenakolean Baebunta's* government (i.e., provincial level), the resource offerings came from the *Tomokaka* (i.e., sub-district level) government. Next, the *Tomokaka* government gave to the *pangngulu Kada* (district level) government. Then, the *pangngulu kada* government gave to *Makole Baebunta* (Provincial-level government leader) who was subsequently handed over to Luwu's king in the central government. The resources distribution was based on the potential of each region. Second, *makkasiwiyang ale* was a resource or budgetary offering which was submitted personally to the king. This mechanism was conducted for those who have the sustenance abundance over the management of *tana datu* (the royal land) which was given to them to be managed (or it was not the right to have).



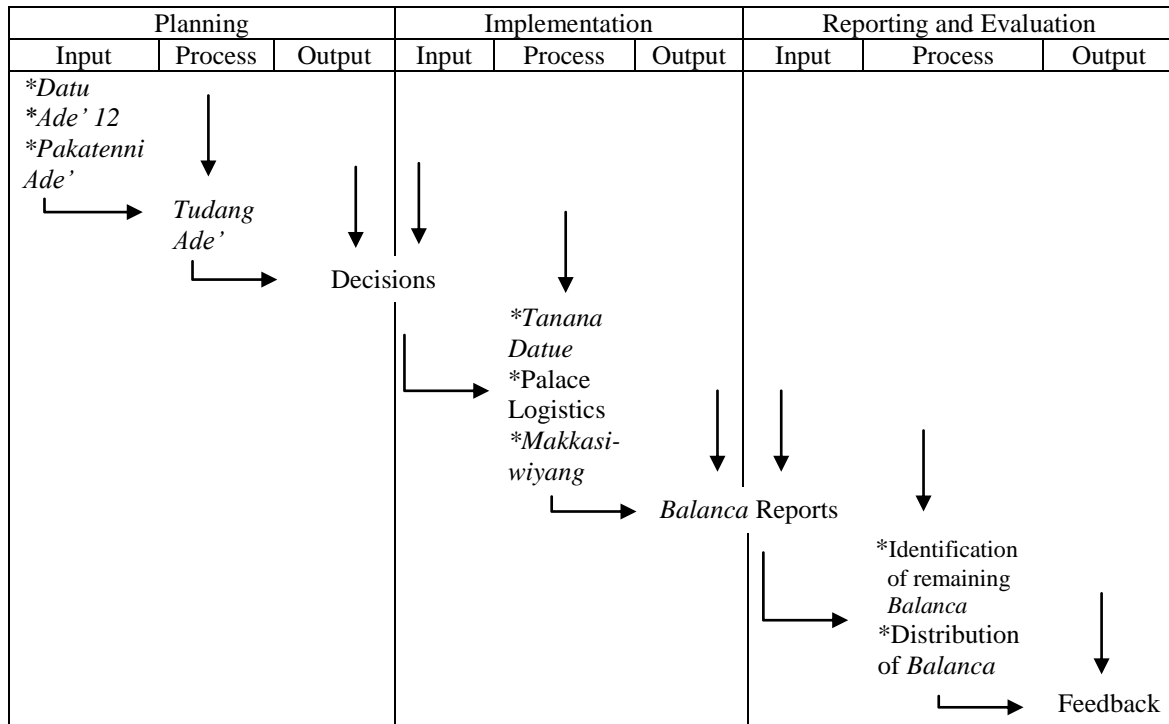
**Picture 2.** The Involvement of Society at the Death of the 35<sup>th</sup> Luwu King, Andi Kambo, in 1935

Third, *makkasiwiyang reso* was an offering in the form of labor (non-asset) which was given personally, group, and/or regional governmental delegation to the king. When the 35<sup>th</sup> Luwu king, Andi Kambo, died in 1935, all society levels came to give *makkasiwiyang* (offerings). They dedicated their energy to succeed the customary activity processions. The people desire was encouraged by a sense of *pesse* (spirituality tolerance) that arises in the heart as a condolence feeling and to avoid the emergence of *siri'* (shame) sense if the activity was fail or did not running well.

The types of resource or budget offerings in *makkasiwiyang* involved various forms, such as (1) the agricultural products in the form of rice, sago, and seeds; (2) the animal husbandry products in the form of buffalo, deer, anoa, cow, goat, and poultry; (4) the seafood, such as fish, shrimp, and crab; (5) the forestry products in the form of rattan, resin, wood, and fruits; (6) the creation works in the form of ceremonial knife (i.e., known as *Keris* or *badik*), *kalewang* (chopping knife), spear, and scriptures; (7) *tau* (or people); and (8) the knowledge in the form of teaching, and other economic value resources. These resource types were submitted based on the customary activity forms that were conducted.

**The reporting stage:** was carried out simultaneously with the implementation stage. When the customary activities were took place, each regional government came to give *makkasiwiyang*, then at that time the custom leaders reported to the public about the total of resources economic values submitted to be known the people. It also showed that the custom leaders promote the transparency principle.

**The evaluation stage:** was conducted after the customary activities were completed. The evaluation form was to identify all remaining resources which were then distributed to the palace relatives and the people who lived around the palace.



**Figure 1.** *Balanca* (Finance) Management Cycle of Luwu Kingdom on Customary Event

**Table 1.** Description of *Balanca* (Finance) Management Cycle of Luwu Kingdom

Planning	Implementation and Reporting	Evaluation
<i>Tudang Ade'</i> was attended by <i>Datu</i> , <i>Pakatenni Ade'</i> , and <i>ade' 12</i> in order to discuss the preparations of: a. Resources requirement b. Involved parties c. Activity forms d. The ways to implement	The implementation and reporting activities were carried out simultaneously. a. Implementation was in the form of customary activity stages 1. Budgetary mobilization of top down system (i.e., known as <i>balance pole riwawo</i> ) 2. Budgetary mobilization of bottom up system (i.e., known as <i>pole riawa</i> ) and offerings system (i.e., known as <i>makkasiwiyang</i> ) b. Reporting refers to announcing the <i>makkasiwiyang</i> results received by the custom leaders, such as rice, sago, livestock, and other resources.	Identify the remaining resources and then distribute them to the palace relatives and the surrounding community.

If it noticed to the patterns and substances of *makkasiwiyang*, they indicated that the offerings were conducted consciously and sincerely without coercion due to the emergence of *pesse* (inner tolerance) in the heart when thinking of the consequences that rise if the customary activities failed or when looking at the problems that occur. The sense of *pesse* that encouraged the regional government or society to give the various resources (*balanca* or budgetary) that they have because they did not want to see their king to be feel shame (i.e., known in Buginese language as *masiri'*) when the activities failed because of the insufficient resources. It was considered as sense of *siri'*. If the king felt shame, then his people would also feel shame because the *datu* or king was considered as a representative sense of *pesse* and *siri'* itself. This shows that the unity of the king with his people as stated in the ancient book of Lontara' Luwu (Mattata, 1967) mentions that:

*'Puakko siyo kiraukkaju, riakommiri riakkeng teppa, mutappalireng,* which means that you are the king and we are the wooden leaf, whenever the wind blows, there we are stranded due to drifting.'

This customary law indicated that the totality of the people's adherence to the king in order to establish the sense of *pesse na siri'*. This practice confirmed the difference with the budgetary mobilization system in other kingdoms, especially during the Old Mataram period. Lutfillah and Sukaharsono's research (2013) showed that the tribute and taxes of the ancient Mataram at the VII–XI century in Singosari kingdom and the reign of Udayana Bali (in 989–1011) were the charges committed by the wanua (regional) rulers which were given the authority under the certain rules. The tax refusals indicated a person's citizenship status. There was a perception

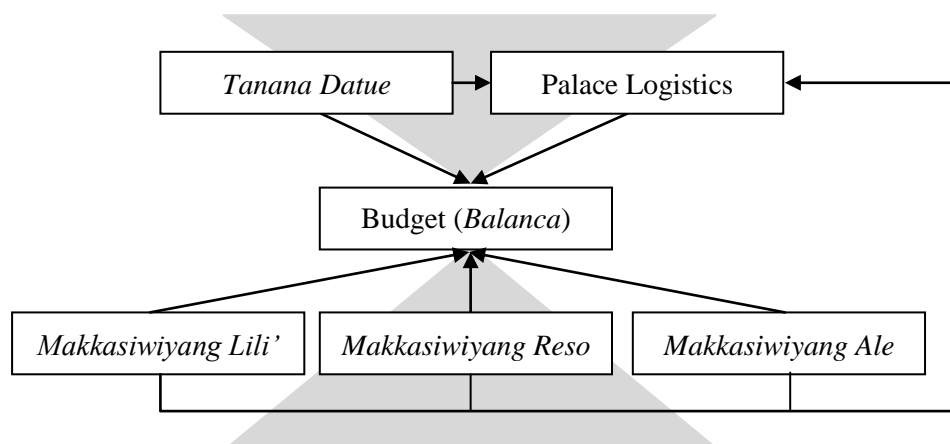
that taxes are “coercive” although in the certain cases, it can be considered to be forgiven. The practice was the distinction between *pesse na siri'* budgetary and the budgetary mobilization system in other regions through the taxes or tributes. If in Luwu kingdom, the budgetary mobilization was conducted through *makkasiwiyang* (offerings) mechanism which was a conscious and sincere offering because of the welfare felt by the community over the royal land (i.e., *tana datu*) management entrusted to them, while the tax and tribute mechanism was coercive.

The *pesse na siri'* budgetary system in the Luwu kingdom period, especially the bottom-up system, was essentially in line with the participatory model introduced by Y. C. Yen in 1920, who was a figure of the Chinese development movement (Moeljarto, 1987). He stated that in community-based development should implement several things, such as plant with the people, i.e., to invite and involve the society, star with what the people now, i.e., to start from what is understood by the society, and build on what the people have, i.e., to build something from the capital that has been by the society.

It is interesting to be stated that the budgeting mechanism of Luwu kingdom government was one of the psychosocial-based budgeting systems (i.e., *pesse na siri'*) that was existed in its time. Casuistically, as in the customary event, the operational of the concept was started from the people’s trust to their king because it considered the government was not arbitrary, but it was as a protector and the welfare giver. In Luwu’s leadership tradition, the king must be competent (i.e., known *acca* in Buginese language), and be honest (i.e., known as *lempu'*), courageous (i.e., known as *warani*), firm (i.e., *getteng*), consequent, and capable (Farid, 2005). The resources (i.e., known as *balanca* or budget) owned by the king in the administrative territory of his kingdom were not used for his personal needs as was mentioned in the capitalism doctrine, but they were given to his society to be managed fro the common welfare, as the customary law of Luwu stated in Lontara’ (Andi Azis Tenrigau, interpersonal communication: interview, 2017 in Palopo) was as follows:

*‘Makketanai datue, makkewarang parangngi jemmae. Narekko nawareng parangngi datue, napasogi to maegae* (the land belongs to the king), but the people can take advantage for their welfare. If the king has possessions (from his people), it means that his people have been prosperous.’

The lands owned by *datu* (king) were given to the people to be managed as well as possible. The abundant production indicated that the people had been prosperous. The welfare felt by the people was also felt by the king because the production results were partially given to the king as a *makkasiwiyang* (offering) form because of the generosity of the king who had given the land for them to be managed so that it could be support their family. The budgeting system of *pesse na siri'* during the Luwu kingdom period has the special characteristics. Operationally, it was started from the emergence sense of *pesse* (empathy) and *siri'* (shame) value in addressing the budget problems faced by the kingdom in a customary event. After that, it was conducted the budgetary mobilization through *makkasiwiyang* mechanism in the form of top down (i.e., known as *balanca pole riwawo*) and bottom up (i.e., known as *balanca pole riawa*). When the customary activities had been conducted and if resources collected were still remaining, such as rice, animals/meat, and various other resources, then they were returned again to the community to be enjoyed (or as known as welfare).



**Figure 2. Budgeting Mobilization Mechanism on the Customary Events**

If regarding to Dunleavy’s statements (1991), the budgeting mechanism in Luwu kingdom was very different from the current regional financial management at the regional autonomy period in Indonesia, where the government personnel or apparatuses behaviors seeks to spend the budget within a period. Dunleavy (1991) considered about the situation was getting worse when it was associated with the bureaucrats’ characters who

tend to be a budget maximizer. However, there are differences between the budget or assets used to fund the customary events during the reign of Luwu kingdom and the present regional government. They can be seen based on asset ownership status and how to mobilize the budget. The resources or offerings (i.e., known as *makkasiwiyang*) that were given by the society to finance the customary events were given sincerely and without forced because they were the results of the lands owned by the king that they had managed. Meanwhile, the budget used to finance the development in the present government comes from the people or society that one of its elements is from the taxes which are coercion.

#### IV. CONCLUSION

The history of Luwu kingdom civilization is divided into three periods, namely *Galigo*, *Lontara*, and Islam. The Islamic period lasted between 1593 and 1945. At that time, the *pesse na siri'* budgetary system had been practiced. The resources as the financial source or the budget (or cash in flow) at each customary event were managed well through the planning, implementation, reporting, and evaluation phrases. *Pesse na siri'* budgetary system emphasizes the "sense" of inner sensitivity. The sense of *pesse* (empathy) is a sensitivity form to the budgetary problems, whereas *siri'* is a shame that arises if it can not overcome the budgetary problems faced at the customary events. The budgetary system of *pesse na siri'* is a system of the budgetary mobilization mechanisms to meet the resource (budget/*balanca*) requirements on the customary activities. Before the implementation, it was firstly conducted the budgeting planning which was attended by *Datu* (king), *Ade' Sappulo Dua* (i.e., known as *adat 12*), and *Pakatenni ade'* (cabinet) to discuss the preparation of the implementation included: the resource requirements, activity forms, involved parties, and the ways to implement. The budgetary mobilization was coordinated by Opu Bali Rante (the Minister of Finance, Economy, and Treasurer) which was conducted through two systems, namely top down (i.e., known as *balance pole riwawo*) and bottom up (i.e., known as *balanca pole riawa*) system.

At the implementation stage, the top down resources (budget/*balanca*) mobilization system was sourced from agricultural products of the king's lands (or as known as *Tanana datue*) and the palace logistics. Meanwhile, the bottom up system came from *makkasiwiyang* (offerings) mechanism consisting of *makkasiwiyang lili'* (lower government level), *makkasiwiyang ale* (individual), and *makkasiwiyang reso* (labor). The forms of *makkasiwiyang* were in the form of agricultural products, livestock products, forestry products, seafood, and handicrafts. Then, the reporting stage was the stage in which custom leaders announced in public about the resources presented from *makkasiwiyang* mechanism by mentioning the total of their economic values. This is conducted as a form of enforcing the transparency principle. The last is the evaluation stage. At this stage, the custom leaders identified the remaining resources. If there were found the remaining resources, then they were distributed to the palace relatives and the surrounding community.

#### REFERENCES

- [1]. Mattulada, Latoa: Satu Lukisan Analitis Terhadap Antropologi Politik Orang Bugis (Ujung Pandang: Hasanuddin University Press, 1995).
- [2]. A. M. Tenrigau, Andi Djemma (Education Foundation of Andi Pandangai: Kamanre Kabupaten Luwu, 2016a).
- [3]. A. A. Tenrigau, et al., Baebunta Dalam Kerajaan Luwu, 2<sup>nd</sup> Edition (Education Foundation of Andi Pandangai: Kamanre Kabupaten Luwu, 2016b).
- [4]. S. D. Mattata., Luwu Dalam Revolusi (Makassar: Karya Bhakti, 1967).
- [5]. C. Pelras, Les Bugis et la Modernite: Perspective Indonesiennes (Paris: L'Ambassade de la Republique d'Indonesie en France, 1995).
- [6]. M. H. B. Perera, Towards a Framework to Analyze the Impact of Culture on Accounting. The international Journal of accounting, 24(1), 1989, 42-56.
- [7]. A. Daito, Pencarian Ilmu Melalui Pendekatan Ontologi, Epistemologi, Aksiologi. (Jakarta: Mitra Wacana Media, 2011).
- [8]. A. Z. A. Farid, Siri', Pesse, dan Were' Pandangan Hidup Orang Bugis. In Siri' dan Pesse: Harga Diri Manusia Bugis, Makassar, Mandar, Toraja (Makassar: Pustaka Refleksi, 2005).
- [9]. S. Miller, Suatu Perbandingan dari Pandangan Barat dan Dari Pandangan Bugis, Research Article. Tamalanrea-Makassar, 1985.
- [10]. A. Kahar, Konstruksi Konsep Sistem Pengendalian Manajemen "Pangngadareng" Berbasis Nilai-Nilai Kearifan Lokal Siri' dan Pesse, doctoral diss., Malang: University of Brawijaya, Indonesia, 2012.
- [11]. J. W. Scott, History in Crisis: The Others' Side of the Story. The American Historical Review, 94(3), 1989, 680-692.
- [12]. N. K. Denzin & Y. S. Lincoln, Handbook of qualitative research. (New Delhi: Sage Publications, Inc, 1994).
- [13]. Kuntowijaya, Pengantar Ilmu Sejarah. (Yogyakarta: Tiara Wacana, 2013).
- [14]. S. Pawiloy, Ringkasan Sejarah Luwu: Bumi Sawerigading Tana Luwu Mappatuwo. (Makassar: CV. Telaga Zamzam, 2002).
- [15]. N. Q. Lutfillah & E. G. Sukoharsono, Historiografi Akuntansi Indonesia Masa Mataram Kuno (Abad VII-XI Masehi). Jurnal Akuntansi Multiparadigma, 4(1), 2013, 75-84.
- [16]. Moeljarto, Politik Pembangunan. (Yogyakarta: Tiara Wacana, 1987).
- [17]. P. Dunleavy, Democracy, bureaucracy and Public Choice: Economic Approaches in Political Science. (Prentice Hall College Div, 1991).