

Reconstruction of *Pesse Na Siri* Budgeting Concept: A Postmodernism Study in East Luwu Regency

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Abstract: *The budgeting concept of pesse na siri' has been practiced in the past, particularly in the customary activities. As the times change, this concept has encountered the change of its essence, so it tends to be unrecognizable. This study aimed to reconstruct this concept by taking the case of budgeting preparation in the Government of East Luwu Regency, South Sulawesi Province, Indonesia. The method used was qualitative by applying interpretive and postmodernism –baudrillard– paradigm, study case method, and approach and analysis tools of pesse na siri'. The results of the study showed that the form of budgeting construction concept of pesse na siri' was established on the five aspects, namely: sense of pesse na siri', pesse na siri' values (i.e., local wisdom), budgetary performance, welfare (value added), and dignity and prestige. In this case, they illustrated the existence of "simulacra" process which in the past, in preparing process, the budgetary mobilization was interpreted as a sincerity that was manifested through the offerings concept as known in Bugis language, i.e., makkasiwiyang, while now it is interpreted as "coercion", for example in the form of tax. Besides, the dignity and prestige as "simulacra-mirror" of pesse na siri' budgetary preparation in the past were interpreted as the mutual success to achieve the goals, while now they more emphasize on the results in the form of formal legal rather than appreciation in the form of oral recognition.*

Keywords: *Budgeting, Pesse, and Siri'*

1. Introduction

Accounting deals with the numbers or accounting number because in the reality it regards to the financial problem. At the theoretical theory, accounting of accounting practice is considered to be as explanation and prediction (Watts and Zimmerman, 1986) to a social fact or social phenomenon that reflects its existence as positive accounting. This character is very different if it is mentioned to non-mainstream domain because in Max Weber's view (Daito, 2011) states that it is does not put the social phenomenon as a reference but as meanings obtained from the individual's actions that encourage the realization of the phenomenon.

Now, accounting is changed to the modern technique that tends to override the existence of value. At the technical level, accounting is considered as a value laden which is certainly very different from the modern accounting technique that declare itself as a value free technique (Subiantoro and Triyuwono, 2004). Whereas, Parera (1993) states that accounting is established through the social interaction or social constructed, especially at the traditional level as a result of social, economic, and political phenomenon that cannot be separated from the environment which form it. Then, it appears the claim towards the existence of the universality value that is as a feature possessed by the modern accounting or modernity (Triyuwono, 2000), but it is only logo centric that legitimize the universality and external truth.

The problem arising now is the values as part of the human beings are integrally sometimes doubted their existence. One of them can be seen from the extreme viewpoint as stated by Chua (1986) that considers the independent object from a subject which means that ruling out the facts about the human existence socially. Essentially accounting is inseparable from the value and meaning that are formed from the human interaction. This argument is also approved by Capra (1997) who states that there is no such thing as a "value free" social or accounting science.

Nowadays, the human life has entered into the modern era which is characterized by the advancement of science and technology that puts everything based on the minds as stated by Ritzer (2014) is considered as the great prestige. This era is recognized as arising from the rationalist thoughts, especially initiated by Rene Descartes (1596-1650) with his philosophical thought of "*cogito ergo sum*" (i.e., usually translated into English as "I think, therefore I am). This idea has been heavily criticized because it rules out the value and morality aspect, but in the reality, it cannot be doubted its existence in the progress of the modern world nowadays.

On the contrary, in the religious and cultural doctrine, it recognizes the human substance consisting of the spiritual element (value and morality) and physical element (The Noble Quran, An-Najm 53: 42). Thomas Aquinas (1225-1274 AD) with his "mind" jargon (Magnis-Suseno, 1997) confirms that the human existence exists in the alignment of faith (including spiritual values) and reasoning. Moreover, the values existence that inherent to the human is sometimes

ruled out and ignored. This condition is a failure to understand the nature of human beings, because the human characteristic deals with the tendency to think the things that are not complex (Nata, 2008).

The development of globalization and capitalism has affected all life aspects, especially at the economic and cultural level. At the economic level, Adam Smith assumes that the value as means of goods exchange and considers that money can produce money (McCreadie, 2013). This point of view puts material on a larger portion than simply promoting humanist values so it is not to provide solutions to the humanity aspect, instead estranging human from its environment. A research Sklair (2006) confirmed that the globalization and capitalism precisely widened the gap between the rich and poor and recommended to reject capitalism and further support a more humane concept and other communal form beyond the globalization.

At the cultural level of local wisdom, the globalization and capitalism effects are also regarded as dangerous because they are perceived to weaken the local culture (Ritzer, 2014) and undermine the traditional social order that contains the brotherhood and solidarity value (Triyuwono, 2000). These changes occur due to the shift of values as a result from external effect including modernization (Lopa, 1988) that occurs in almost all society levels. This shift is one of the justification indications that nowadays the society's life in South Sulawesi has encountered the change of its own main cultural values (Rahim, 2012) including in East Luwu.

It is hard to be doubted that the globalization and capitalism effects have faded the existence sense of the empathy and shame –as known by South Sulawesi Society in Bugis language, i.e., *pesse na siri'* values– in everyday life. However, for South Sulawesi society, the local wisdom of *pesse na siri'* is as the spirit or spirituality and the self-defense. *Siri'* will fade and tend to be changed due to the people who also tend to be changed because they have been “affected” by the capitalism doctrine (Lopa, 1988). This occurs due to the communities do not longer maintain their cultural structure (Mattulada, 2005). Hence, in such conditions, *pesse na siri'* will degenerate. Then, this issue triggers the emergence of the negative perceptions among the societies (Mattulada, 2005). The shift of local wisdom values has occurred for long time that became a serious concern to reconstruct the concept of *pesse na siri'* (empathy and shame) in the regional budgeting context.

Nowadays, the misappropriation and intervention phenomenon in the budgeting process from the central ranging from the central government to the regional cannot be doubted. A research regarding to the budgeting process in Jembrana regency which was conducted by Damayanti (2010) showed that the existence of executive and legislative actions are in fact encouraged by the desire to get power, income, public reputation, prestige, patronage, and other motives. Besides, it reveals that there is an inherent tendency for the executive and legislature to manipulate and even conduct misappropriation by distorting information that was communicated to the public for the personal interest by making decisions based on their interests.

Although the concept of *pesse na siri'* has been shifted and blurred, but etymologically and referring to the inherited characteristics as well as the contribution of this study results as the instrument information, this concept enable to be identified and reconstructed. *Pesse na siri'* is a concept that had been practiced during the reign of Luwu's Kingdom era. This concept as stated Mattata (1967) focuses on the welfare of the societies through the utilization of the king's assets managed by the community to meet their life needs. Besides, the concept was practiced in customary activities, especially in mobilizing the budgets through the offering—as known in Bugis language as *makkasiwiyang* (Tenrigau, 2016).

Referring to this phenomenon, the worry considered by Lopa (1988) is that the *siri'* concept has been shifted from its characteristic became interested to be reconstructed in order to recover its real formulation. The awareness to return to *pesse na siri'* concept is very reasonable because there are still many communities and other support entities that expect the re-existence of this concept. Therefore, it has been presented in several studies and seminars, as well as various other efforts which are conducted by the government and other related parties. For example, a research conducted by Leonard Andaya (as cited in Farid, 2005) revealed that there are three cultural concepts of Buginese-Makassarese society, namely *pesse*, *siri'*, and *were*.

Another research was also conducted by American anthropologist, Miller (1985) regarding to the spiritual (*mallinrung*) and physical (*talle'*) connection which are equated with *siri'* concept. The research results showed that mental and morality atmosphere in villages and towns (in Palopo, Soppeng, and Makassar) was very different because of the existence of thinking (*nawa-nawa*) and conscience (*pesse*), and dignity (*siri'*). Similarly, a research conducted by Kahar (2012) about the existence values of *pesse* and *siri'*. The research results showed that the holistic model of MCS (Management Control System) referred to the “panggadareng” social order system based on the local wisdom values of *pesse* and *siri'*. This concept has several controlling topologies, namely: *sara* (i.e., spiritual control), *ade'* (i.e., self control), *bicara* and *wari'* (i.e., organizational control), and *rapang* (i.e., culture control).

The emergence of encouragement and awareness to present and implement *pesse na siri'* values cannot be separated from the strong willingness of various parties to revive this concept to its nature which has been considered to have shifted and changed. Related to these explanations, this study aimed to reconstruct the budgeting concept of *pesse na siri'* that was practiced in East Luwu Regional Government.

2. Research Method

The objective of this study was to construct the budgeting concept of *pesse na siri'* at the regional government of East Luwu, South Sulawesi Province, Indonesia. The method used was qualitative by applying postmodernism –Baudrillard–paradigm, case study method, and approach and analysis instrument of *pesse na siri'*.

The qualitative method is a research procedure that produces descriptive data such as utterance, writing, and behavior that can be observed by people or subject itself. The qualitative method selection in this study is very relevant because Denzin and Lincoln (2009) focus on the exploration of cultural values (local wisdom), particularly in relation to *pesse na siri'* values which are an integral part of the budgeting concept itself.

As a qualitative study, the appropriate paradigm used was postmodernism by applying Baudrillard's model. Baudrillard (1983) describes that the postmodernism life is characterized by the "simulation" which he assumed the humans live in a simulation century. This point of view considers that the simulation process leads to the creation of "simulacra" or reproduction of objects and/or events (Kellner, 1989). In this study context, the "simulacra" as stated by Baudrillard (1983) referred to another "shadow" of the "mirror" of the *pesse na siri'* budgeting concept. In the past, this concept has been practiced to the local customary activities that now its "shadow" has been shifted or changed its entity as the impact of modernization, which needs to be reconstructed in the current context.

In order to arrange a budgeting concept of *pesse na siri'*, it was used the approach and analysis instrument of *pesse na siri'*. At the approach level, *pesse na siri'* concept focused on the sensitivity domain of mental "sense, namely sense of *pesse* (empathy), and *siri'* (shame) towards the budgeting and social phenomenon. This approach noticed that society as an object that has self-esteem and deserves prosperity. This point of view became a basis for the stakeholders to prepare the budget.

At the analytical instrument level, *pesse na siri'* was used as a data analysis instrument. The data obtained from this research locus were in the form of utterance, writing, and behavior. Then, they were identified and analyzed through several stages, namely (1) identified the information or data related to the budgeting and social phenomenon that encourage the emergence of the sense of *pesse* (empathy) and *siri'* (shame), (2) identified information or data related to the existence of *pesse na siri'* values used by the stakeholders in preparing the budget, (3) identified information and data related to the budget usage output, (4) identified information and data related to the welfare that were perceived by the public, and (5) identified information and data relating to the appreciation and trust (reward) of the society and external parties on the work performance of the budgetary preparation team and/or the government. The aim of this stage was to find the meaning contained in preparing budgeting process based on *pesse na siri'* values.

3. Results and Discussion

This study reconstructed the budgetary concept of *pesse na siri'* that had been existed in Luwu's Kingdom, which now tends to be unrecognized and has changed its essence. One of the budgetary mobilization forms that were conducted at that time was through the offering –as known in Buginese language as *makkasiwiyang*– mechanism to all government

levels by sincerely without coercion. This was conducted because they did not want to feel *masiri'* (shame) if the customary activities failed. There are some key points that become the basis in reconstructing, namely: word etymology, inherent characteristics, data collection in the form of cases and interrelationship between one to another, the stakeholders' interaction in preparing the budget and the implied meanings.

Based on the word etymology, *pesse* as defined by Hamid (2005) refers to the empathy or compassion that felt by someone. Meanwhile, according to Hamid (1985) and Mattulada (2005), *siri'* deals with the work ethic or dignity, perseverance (Mattulada, 2005), development encouragement (Lopa, 2005), faith (Al Gazali in Farid, 2005), frugality and not miserly (Farid, 2005), and maintaining dignity and Islamic rules (Hamka, 1977).

Referring to the inherent characteristics of *pesse na siri'* as mentioned by Lopa (1988) consist of eight elements. They are believing to Almighty God (*sense of pesse na siri'*), sincere (i.e., *tongeng* in Buginese language) and honest (i.e., *lempu'* in Buginese language, steadfast in the life struggle (or work ethic/performance) in maintaining itself (*siri'*), not arrogant, democratic (i.e., *adele'* in Buginese language), able to solve problems wisely but rationally (intelligent or as known *acca* in Buginese language), strengthen the social solidarity (i.e., known as *pesse* in Buginese language) and protect the weak group (or prosperity), consistent and having personal integrity (i.e., *getting* and *warani* in Buginese language), and behave courteously.

On the other hand, some cases found at the research location showed that there were some prominent strategic issues, such as the budgeting and social phenomenon, mental sensitivity (*sense of pesse na siri'*), development commitment through empowerment and welfare programs, and performance appreciation. Besides, the stakeholders' interactions, such as utterances, writing, and behaviors concerned to understand the spiritual atmosphere and the existence of values that arise in preparing the budgetary. Based on the analysis results, it was found that the budgeting concept based on *pesse na siri'*. This concept was established in five aspects, namely (1) sense of *pesse na siri'*, (2) *pesse na siri'* values, (3) budgetary performance, (4) community welfare, and (5) prestige and dignity. The budgeting concept of *pesse na siri'* was visualized in the following figure.

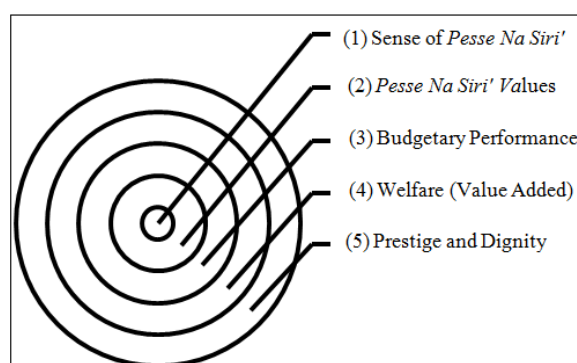


Figure 1: The budgeting concept based on *pesse na siri'* Sense Aspect of *Pesse Na Siri'*

In the budgetary preparation, the sense of *pesse na siri'* appears from two situations, namely based on the budgetary phenomena and social empirical facts in the community and from previously prepared regional source documents. At the budgetary phenomena and social facts level, the sense of *pesse* (empathy) and *siri'* (shame) occurred when the stakeholders found various inequalities that occur in the community, such as poverty, limited educational and health facilities and infrastructures, lack of infrastructure, bad public service, environment damage, and other various problems. Meanwhile, based on the regional source documents, sense of *pesse na siri'* appeared due to the existence of flexibility found by the stakeholders when reviewing various documents in the form of text, data, pictures, and other audiovisual that indicated the social problem experienced by the society.

When the stakeholders witnessed the occurrence of budgetary and social problems, the sense of *pesse* was reacted first and then it was responded to the sense of *siri'*. The existence of *pesse* and *siri'* sense that arises in the heartstrings encouraged the stakeholders to conduct the budgetary preparation to overcome the problems taken place. The interaction of these two mental elements was a relationship of mutual action between the sense of *pesse* and *siri'*.

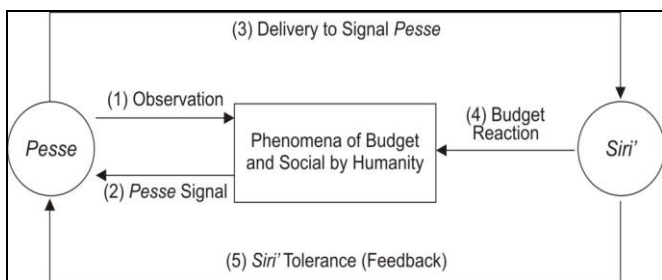


Figure 2: The existence of *pesse* and *siri'*

Aspect of Pesse Na Siri' Values

Pesse na siri' values refer to values that are internalized to the stakeholder's inner self in the interaction of budgetary preparation. These values included *tongeng* (truth), *lem pu'* (honesty), *getting* (firmness), *adele'* (justice), and *lalambate tarantajo/siwolong polong* (cooperation).

In preparing the budget, *tongeng* value was adhered to the applicable policies, procedures, and rules. There were two basic principles that were adopted in realizing *tongeng* value, namely accountability and intelligence (i.e., *acca* in Buginese language). The accountability was the stakeholder's ability to formulate budgetary based on policies, procedures, and ruled which were written in the SKPD's Work and Budgetary Plan-as known in Indonesian acronym, i.e., RKA- document and accountable to the public through the Regional Parliament. Meanwhile, *acca* (intelligence) deals with the stakeholder's ability to understand the applicable policies, procedures, and rules so that the budgetary planning mentioned in SKPD's can be accounted for legally formal.

Lem pu' (honesty) value embraced in the budgetary preparation deals with presenting the budgetary "as it is" by objectively based on the source documents that have been determined. Two basic principles covered to maintain *lem pu'*

value were objective and trustworthy. Hence, the budgetary planning should be objective that is based on the source documents both top down and bottom up. When it was arranged, each budget item referred to the price list determined by the government. Based on the source documents, the budgetary was arranged "as it is" by objectively without overstating or reducing. Whereas, trustworthy principle refers to the obedience action to always adhere to the source documents so that the budgetary planning process was still conducted by the formal legal way.

Getteng (firmness) value in preparing budgetary refers to the commitment to behave and act in maintaining the *tongeng* (truth) and *lem pu'* (honesty) value as well as to be courageous – as known *warani* in Buginese language – to make decision and to accept the consequences. This value was built into two principles, namely commitment and *warani* (courageous). Commitment refers to a consistent attitude that was demonstrated by the stakeholders in implementing applicable policies, procedures and rules and did not overload or reduce the budget prepared based on the source document "objectively" as is. Meanwhile, *warani* (courageous) deals with the ability to realize *tongeng* and *lem pu'* with all their consequences and to reject any form of negative budgeting intervention form interested parties.

Adele' (justice) value adopted in preparing budgetary refers to the proportional distribution of the budgets in each level at the Regional Device Work Units (i.e., as known SKPD in Indonesian acronym) by fairly and proportionally. It was divided into two types, namely the existence justice and reasonableness justice. The existence justice refers to the budgetary distribution justice that was obtained by working units in SKPD's level, for example at the Community Health Center – as known in Indonesian acronym as *Puskesmas* – because of its existence in serving the public. It means that when the *Puskesmas* has been legally and formally recognized so that every year it deserves to get the budget portion from the government. Whereas, the reasonableness justice deals with the justice in the budgetary distribution obtained for each working unit in SKPD, such as *Puskesmas*. The amount of the budget obtained was based on the "situational" reason principle. It means that the budgetary distribution was given based on the reasons that were covered it, such as the large of area, the coverage of the beneficiaries, the distance for the health service center, etc.

Lalambate tarantajo or *siwolong polong* (cooperation) in preparing the budgetary refers to the cooperation spirit to achieve the budgetary goals and objectives by getting around the limitations and the available potential. This cooperation was realized by involving all levels within the scope of SKPD. Particularly, at *Puskesmas* level, the budgetary was arranged by involving all relevant divisions. The principle established on this value refers to a high spirit in encouraging the emergence of creativity in the form of ideas to solve the budgetary problems faced by the institution in order to meet the society needs.

Aspect of Budgetary Performance

The budgetary performance refers to the output generated from the budgetary usage based on the target to fund the

programs and activities both physical (tangible assets) and non-physical. It was as well as in the economy and health field that represented the existing areas at the East Luwu Regional Government. In the economic aspect, the budget was used to fund the physical infrastructure development such as roads, irrigation, drainage, bridges; and non-physical programs included the empowerment program and the local economic equity, poverty alleviation programs, and other programs. Meanwhile, in the health sector, the budget was used for the construction of hospitals, *Puskesmas*, *Pustu*, *Polindes*, and non-physical programs such as independent village program, mosquito larvae program, mother and child health program, etc.

The resulting output cannot be separated from the stakeholder's alignment in the budgetary preparation to the "needy social classes", such as farmers, fishermen, workers, employees, students, professional groups, and other needy community. One of budgetary alignment forms of East Luwu Regional Government was shown in 2010-2014 for example in the infrastructure-economy and health sector. During that time, the budgetary realization shown an annual increase for the infrastructure-economy sector by 406.02% and the health sector was 73.36%. In fact, the progress of the realized budget has been affected to the resulting output so that the public as the budgetary target enjoyed the benefits and the imbalance services that have been given so far can be resolved well. The budget allocated to fund various programs in favor of the community was a budgetary realization form based on *pesse na siri*' principle.

Aspect of Welfare

The budget arranged by the stakeholders was allocated to finance various programs and activities both physical and non-physical to fulfill the needs of the "needy social classes" and the public. The output that was produced was used to minimize the limitations of public facilities in order to meet the mutual welfare. This welfare was a value added that was given to the "needy social classes" because they got benefits beyond the efforts and the results that they get independently to meet their welfare.

The alignment of East Luwu Regional Government in fulfilling its community welfare was congruent with the practices that were conducted by the government of Luwu Kingdom in the past. The local philosophy: "*Makketanai datue, makkewarang parangngi jemmae, Narekko nawareng parangngi datue, napasogi to maegae*" indicates that in the era of Luwu Kingdom, the king gave the land to his people to be managed. If the people get abundant results, it shows that people have been prosperous. It was also affected the royal government because the people staggered to give offerings (i.e., known as *makkasiwiyang* in Buginese language) as a sense of thanksgiving and thanks to the king (Tenrigau, 2016) for his generosity. Hence, this practice was a manifestation of *pesse na siri*' concept which aimed to create common prosperity between the society and the royal government.

When it is compared with the current government, the past budgeting practices of the Luwu Kingdom have sustained a change of "simulacra" process. During this era, the budget

was mobilized through *makkasiwiyang* (offerings) mechanism which was conducted sincerely without compulsion, as in the practice of the tribute collection. Currently, the budget mobilization is conducted in the form of the tax mechanism that is coercive and the retributive mechanism that is characterized by expectation to get reciprocity.

Aspect of Prestige and Dignity

The prestige and dignity awarded by the stakeholders in preparing budgetary either by individually, working team or governmental institutions are born out of trust and recognition from internal and/or external parties. Internally, the appreciation can come from colleague, among divisions, among the regional work device units, and from the local government. Meanwhile, externally, it can come from the community of "needy social classes", formal institutions, non-formal institutions, and other various external parties. The trust and recognition appears because there are benefits enjoyed from the generated output and recognition from the formal assessment which is conducted by government institutions, such as BPK RI (The Audit Board of Republic of Indonesia) to assess the financial management performance of east Luwu Regency.

Operationally, the dignity and prestige are born of a process that begins in its existence where every stakeholder who exist in the earth in a pure state that has "pride". Then, his/her life journey, she/he experiences the sensory (physical) process that makes him/her as knowledgeable (i.e., known in Buginese language as *acca*) and experience human. With the capacity possessed by the stakeholders, they are trusted as a budgetary preparation team that in the process reach to the dignity and prestige stage.

The budgetary arranged by the stakeholders on its final goal is to enforce *pesse na siri*' values. After *pesse na siri*' values are implemented, so it obtains the pride and dignity which are the meaning resulting from the budgetary preparation process. At the regional financial management level, the dignity and prestige were achieved through a process that was started by observations of the budgetary and social phenomenon, then resulting in the sense of *pesse* (empathy) and *siri*' (shame), and then it was responded by preparing budgetary based on the local wisdom values so that it obtained the welfare output for society, and finally presented the trust and appreciation that can arise the dignity and prestige.

Therefore, this budgetary preparation process is a "simulacra" from *pesse na siri*' budgeting concept. The dignity and prestige are a hyperreality (i.e., term used in semiotics and postmodernism) that is a "reflection" of *pesse na siri*' budgeting concept. Institutionally, when the East Luwu Regional Government received the WTP (i.e., Indonesian language acronym of *Wajar Tanpa Pengecualian*) award from BPK RI, then at that time the pride sense of the region was increased. So this award was the personification of the dignity and prestige which was as the existence of "simulacra" in preparing budgetary based on *pesse na siri*' values.

In the past, the budgeting process as interpreted as *siri'* (shame) concept if the customary procession did not work well because of the budgetary problem. Currently, it is interpreted as the prestige and dignity which more focus on the formal legal awards, for example in the form of plaque and certificate. Besides, at the operational level, *pesse na siri'* budgeting concept in the past was interpreted as sincerity, i.e., the budgetary mobilization was conducted through *makkasiwiyang* (offerings) mechanism by sincerely without coercion and expecting reciprocity. But now, the budgetary mobilization is interpreted as coercion and/or at least a benefit exchange with money in the form of retribution from the facilities utilization provided by the government. Therefore, *pesse na siri'* budgeting concept finally aimed to maintain *pesse na siri'* values for individual, working teams, and the government institutions. Meanwhile, the meaning if the concept practice deals with the prestige and dignity obtained legally formal.

4. Conclusion

Pesse na siri' concept has been practiced in the past which has now changed its essence and value so it is difficult to be recognized. This study reconstructed *pesse na siri'* concept relating to the regional budgeting process which in this context is called *pesse na siri'* budgeting concept. *Pesse na siri'* budgeting concept was organized from five aspects, namely: the sense of *pesse na siri'*, the values of *pesse na siri'* (i.e., the local wisdom), the budgetary performance, the community welfare, and the dignity and prestige. The first aspect was the sense of *pesse na siri'* was born of the budgetary and social phenomenon that experienced by the community that encouraged a sense of *pesse* (empathy) and *siri'* (shame) so that the stakeholders tend to overcome such problems through the budgeting preparation. The second aspect was *pesse na siri'* (local wisdom) values consisting of *tongeng*, *getteng*, *lempu'*, *adele'*, and *lalambate tarantajo* or *siwolong polong* that obtained from the encouragement of *pesse* and *siri'* sense. These values were emancipated in the budgeting preparation so that the budgetary was directed to the objectives, i.e., output and target to be achieved in the form of prosperity. The third aspect was the budgetary performance, which was the output generated from the budget usage based on *pesse na siri'* concept both physical (tangible assets) and non-physical that were utilized by the community. The fourth aspect was welfare, which obtained from the output utilization by the "needy social classes" and the public. The fifth aspect was the prestige and dignity, which were obtained from the trust and appreciation or recognition from the internal and external parties.

From the internal parties, the dignity and prestige can be reached from the "needy social classes" community and from the public. Whereas, externally it can be from the government institutions of East Luwu, for example, the recognition from BPK RI in the form of WTP's award to East Luwu Regional Government because its achievement achieved in the regional financial management. It was a "simulacra" or "reflection" of the dignity and prestige of the budgetary preparation-based *pesse na siri'* by legally formal in the form of certificates or plaques. Meanwhile, in the past,

the budgeting process was interpreted as shame (*siri'*) sense if the customary procession was not implemented well because of the budgetary problem and the recognition did not obtained legally formal. Therefore, this is a shifting form of the "simulacra" image from the *pesse na siri'* budgeting concept.

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