Understanding Regional Budget Reality in the Framework of Ethno-Semiotics

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Abstract. The aim of this research is to understand how regional budget actors and communities interpret the community aspiration fund in regional budgeting. The discourse on the "community aspiration fund" has become one of the realities of regional budgeting that has caused contradictions. This study uses an ethno-semiotic approach to understand how regional budget actors and communities read or interpret the sign of the community aspiration fund in their social context and also understand the socio-political relations and institutions behind the text and develop connotative meanings towards myths and ideologies. The results of this study show that: (1) at the level of the sign, the community aspiration fund serves as a means to serve the interests of "constituent" communities and becomes one consideration for equalizing between electoral districts, (2) at the micro level, the community aspiration fund is interpreted as a trust fund, tactical, political, conspiracy, inspiration of budget actors, loss of meaning, and other things that are considered not to have a broad impact on the community, (3) at the macro level, this study obtains an understanding that the community aspiration fund is a myth that is actually arbiter and connotative. The community aspiration fund has diffused as a narrative created for the interests of budget actors, becoming a ritual in regional budgeting and ultimately becoming "sacred" because social movements that doubt the policy of the community aspiration fund as a means to create community welfare have emerged.

Keywords: Community Aspiration Fund · Ethno-Semiotics · Regional Budgeting

1 Introduction

Accounting budgeting is not just about numbers but a medium that can be used to legitimize the existence of regional governments in carrying out their functions. [1], the budget not only legitimizes actor behavior but also provides moral and aesthetic status with behavior that ensures its goodness, truth, and beauty. Accounting and budgeting systems are tools for actors to transcend what [2] calls the central contradiction of organizational life in culture, the contradiction between capital accumulation and the production process and the appropriation of value from organizational members for their personal satisfaction. On the other hand, in accounting and budgeting systems,

actors sacrifice their personal resource accumulation for the communal interests of the organization's efforts. Thus, accounting and budgeting are cultural symbolic systems that allow actors to overcome these conflicting principles of organization [3].

In the context of post-structuralist discourse, this research views regional budgeting as a social object that has implications and political and power relations inherent within it [4]. In the first stage, this research chooses one policy discourse of regional budgeting, namely the "community aspiration fund" as an idea of narcissism theme. The community aspiration fund is a sum of funds proposed and allocated in the APBD as an implementation of the task of the Budget Agency, which is to provide advice and opinions in the form of basic ideas (pokir) of the DPRD to the regional head in preparing the regional revenue and expenditure budget design no later than 5 (five) months before the APBD is determined as stipulated in Article 55, Government Regulation Number 16 of 2010, regarding Guidelines for the Preparation of Regional Representative Council Regulations which regulates the Rules of Procedure of the Regional Representative Council [5]. The discourse on the "community aspiration fund" has become one of the realities of regional budgeting that has caused contradictions, so the question is whether the sign of the "community aspiration fund" that shows the reality ("content, C") that a sum of funds used in realizing programs or activities in the regional government represents ("expression, E") the actual needs and aspirations of the community, or is there another meaning related to the interests of certain individuals and groups [6].

This research is important and interesting to explore the relationship between the signs created by budget actors as symbols of their functions in regional budgeting with the reality shown in the regional budget. [7] the level of the relationship between signs and reality that reflects the quality of information can be used as a basis for justifying statements. The reality symbolized by accounting is the physical activities of the company that can be measured in monetary units [8]. Thus, through the language signs of budgeting that are reflected in the APBD and the Regional Government Financial Report (LKPD), stakeholders can imagine the reality symbolized by budget accounting without physically witnessing the activities of the regional government [9].

If reality is interpreted as a fact or truth, then the physical activities of local government that are symbolized through accounting budget language signs must be real or factual physical activities [10]. The value of money used as a measure for these physical activities must also be real or factual. This is in line with Li's statement [11], that as a language system, the factual content of accounting information must be prioritized, and for that reason, accounting must limit its activities to describing business events that can be tested for their truth in the real world, which is referred to as referents. However, [12] argues that reality does not always have to be interpreted as observable physical reality, because reality also means truth that cannot be observed physically. To explain this, he uses the concept of the onion model of reality, which he also calls a metaphor for reality. This can happen when reality is not at the level of physical reality, but at another level of reality, such as mental or social reality. The community's aspiration funds as social reality at the level of social objectivity, is objectivity based on agreements made by local budget actors [13].

In the perspective of semiotics, a sign can be used to reflect truth, falsehood, and even deceit [14]. The more asymmetric the relationship between the sign and reality,

the greater the possibility for the sign to reflect falsehood, even deceit. Because the communication of accounting information in the form of the Local Government Financial Statements (LKPD) basically communicates reality through signs, there is an open possibility for accounting symbols to reflect truth, falsehood, and even deceit about that reality [15].

[16] Defines deceit as an act of saying or writing something that is considered true, while knowing and realizing that it is doubtful or completely untrue. This means that what is said or written does not correspond to the actual reality. Thus, there is a high possibility for accounting symbols, including budgets, which do not have semantic content, to represent false reality or even deceit [17]. The possibility of falsehood and deceit is not only related to the words or sentences used to represent reality but also relates to the amount (numbers) included or because the reality referred to by the symbol is only limited to mental or social reality [18]. This situation opens up a space for interpretation.

The purpose of this research is to understand how regional budget actors and the community interpret community aspiration funds in regional budgeting. Semiotics considers communication as a process of producing and exchanging meaning between sender and receiver, with the aim of producing knowledge, and not just as a process of delivering messages. This relates to how messages (or texts) interact with people to produce meaning. The process of regional budget communication can thus be considered a semiotic process. An ethno-semiotic approach is used in this study not only to capture and collect surface behavioral features but also as something that must be interpreted with the aim of distinguishing structures in the creation of meaning used by actors in regional budgeting.

2   Methods

In essence, semiotics is defined as the "study of signs." Semiotics involves studying not only what is referred to as "signs" in everyday conversation, but anything that is a "shortcut" for something else. Semiotics, or in Barthes' terms, semiology, essentially studies how humanity interprets things. Interpreting in this case cannot be confused with communicating. Interpreting means that objects not only convey information, in which case the objects are trying to communicate, but also constitute a structured system of signs [19].

[20] in the post-structuralist semiotics perspective, Barthes did not talk about "delaying" the sign-signified relationship, which was later called deconstruction by Derrida. Barthes was more focused on "amplifying" the relationship towards "expression" (E) and "content" (contenu, C). Barthes talked about myths through the process of connotation (as an extension of de Saussure's sign-signified model) that exist in a certain cultural society (not individually). According to Piliang (2009), when a text is viewed in its social dimension, semiotic analysis must be linked to the socio-political relations and institutions behind the text.

The levels of sign and meaning proposed by Barthes can be described as follows:

Sign → Denotation → Connotation (code) → Mites

Source: Piliang (2012), Semiotics and Hyper semiotics: Code, Style and the Death of Meaning

The semiotics developed by Barthes connects a text with the macro structures (myths, ideologies) of a society, which is further referred to as ethno-semiotics [21]. Thus, signs and language are not only studied at the syntactic level but also at the semantic and pragmatic levels.

Semiotics is often criticized for moving too far between text and social structure, and ignoring the fact that there is an inseparable relationship between the text and the reading community (audience, viewers, users). Ethnographic research was developed to examine this social process and to test semiotic readings of the text by researchers and compare it with the concrete readings done by the community themselves [22]. In communication, a text cannot be separated from its social structure, namely how the meaning of the text spreads in the community. Text analysis methods examine the text as an autonomous object that does not need to be linked to its user community. Meanwhile, ethno-semiotics explores the meaning of the text from its reading community Ethnographic research adopts an interpretive perspective in seeing the community as a social place.

[23] stated that when a text is viewed in its social dimension, two levels of analysis are required: first, macro analysis, which relates to the socio-political context and institutions behind the text. Semiotics developed by Barthes, for example, connects a text with the macro structures (myths, ideologies) of a society. Second, micro analysis, which concerns direct experiences in everyday life where communities interact with texts. Ethno-semiotics is a method that connects text reading with the micro aspects of everyday life. Micro analysis leads researchers to observe phenomena based on the underlying meanings of social actions, while prioritizing the native point of view. At the macro level, interpretive approaches undergo a transformation towards a critical approach.

Social Research Site and Informants

This research uses the budget of the South Sulawesi Provincial government as a research site, especially related to the policy of community aspiration funds. Informants in this study consist of bureaucrats involved in the regional budgeting process, members of the South Sulawesi Provincial Regional Representative Council, Civil Society Organizations (Sulawesi Legislative Monitoring Committee and South Sulawesi Anti-Corruption Committee), implementers of regional government activities or programs, and community figures. The selection of these informants was done intentionally, based on the criteria described by that informant are individuals who have been involved for a long time and intensively in the activities or field of activity that is the target of research.

3   Results and Discussion

Result

At the level of discourse, community aspiration funds are used as one of the "rational" arguments to realize the actions of members of the Regional Representative Council in "responding" to the wishes of the community and fulfilling their "political promises" during campaigns and recess activities in their respective constituencies. At the practical

level, community aspiration funds are "deposited" into the regional budget as "legitimacy" that community aspirations have been "implemented" through programs or activities in each local government unit. Mastery of symbols is explained as the power to create a reality that appears legitimate.

Community aspiration funds are a duplicated reality that is then reproduced into a model created in regional budget policies. The discourse of community aspiration funds as part of the reality of regional budgeting, as discussed in the previous section, provides an understanding that community aspiration funds are "created" by regional budget actors and have become part of the "game" in the political cycle of regional budgeting [24], the main element of Giddens' theory of action is that individual actors as members of a culture are skilled and knowledgeable about that culture. They "know how to play the game". This means that they can not only talk about what is done and how it is done in society, but they also have the skills to act, monitor, and change their actions in certain situations that only they know about, "they know more than they can say." Therefore, Giddens emphasizes that cultural production is continuously carried out by skilled actors.

Community aspiration funds are no longer just a discourse, since they were initiated by the Regional Representative Council, particularly the Golkar Party, in 2010, which, due to much criticism, eventually changed into a "program for accelerating and equalizing regional development through region-based development policies based on constituencies," which has the same essence. Currently, community aspiration funds have become a reality of regional budgeting and have become an important ritual in the preparation and determination of the regional budget. Community aspiration funds are a "sign" of the regional budget's commitment to the community, but in reality, community aspiration funds are nothing more than a populist policy to gain certain interests from regional budget actors.

Discussion

Mystification of Regional Budgeting

This research provides an understanding that community aspiration funds have become a discourse and practice in budgeting, both at the central and regional levels. The argument is that community aspiration funds are proposed for the purpose of improving the welfare of the community in the region. Using semiotics based on Roland Barthes, this study shows that community aspiration funds have operated in the "mythical" realm. Myth, in [25] is one of the types of discourse chosen by history for social purposes. History determines the life and death of myths, according to shifts in power and changes in representation mode.

The myth of community aspiration funds is built from a discourse as a "political" metaphor and works in a process of signs, signifiers, and signs that repeats every time where the signifier transforms back into a sign and signifier. According to Barthes, mythical forms and concepts can materialize, change, disintegrate, or disappear completely. The meaning of myth begins with the correlation of mythical concepts with mythical forms. Barthes says that meaning itself is a myth like Saussure's sign, a kind of dialectical coordination where the form and content of the mythical structure led to meaning through the process of signification. Myth hides something: its function is to distort,

not to make disappear, it is a "deformation relation" that unites the concept of mythical meaning where the meaning is distorted by the concept.

The myth of the community aspiration fund is defined by its "intention" not by its literal meaning. An object may lose its ambiguity, while myth becomes a seemingly endless source of meaning, using objects for the same discourse, in this sense then, myth is invariable or "frozen", as Barthes terms it.

Community aspiration funds associated with myths may hinder the optimal use of public revenues in the discourse of budget politics. These practices form part of the theory-reality gap. Some studies related to myths in public budgeting include; annual budgeting [26]. As often practiced, other concepts for budgeting for example; cost accounting, capital improvement plans, and performance-based budgeting can achieve myth status. Myths can serve as mechanisms or inform politicization to improve governance. For example, performance budgeting myths can increase understanding, mediate opposition, justify budget decisions, and legitimize government institutions [27]. Performance-based budgeting, which has become a reference for regional budgeting, is still limited to concepts because in reality regional budgeting still uses traditional line-item budgeting.

[28] governments continue to show interest in using some combination of strategic planning, performance measurement, and performance programs and budgets. This is driven by the belief that these systems can improve the efficiency and effectiveness of government services and increase public trust in government. The argument is that concern about performance will increase public trust in government, government accountability in the use of resources, and government incentives to be efficient and effective. In the public sector, the myth in the context of organizational change can be achieved by strong implementation of financial control and efficiency. This has emerged as a result of the emphasis on financial accountability over the past few decades. However, some critics argue that public sector organizations "have measured too much and the wrong things" [10] and need to "sharpen their focus when identifying long-term issues related to mission, goals, and strategy" (Practices related to budgeting myths may have opposing ideological ties, combining politics and administration and employing nefarious practices in public administration.

Local budgeting can undergo a process of mystification to show how the conceptual budgeting mechanism has been carried out "ideally" through a series of local budgeting processes by local governments and political processes carried out by the DPRD. In the context of the system, performance-based budgeting also turns out to be just a discourse used by local governments to show how they manage budgets, as shown in local government Performance Accountability Reports. Performance-based budgeting is a form of bureaucratic reform. [29] such reforms have a "ritual meaning" and "validate" the organizational form or culture. The challenge in that situation is how to translate into ritual practice by providing the relevant tools and processes to give organizational members the opportunity to operate according to the new value system.

It is not surprising that conceptions of organizational practices as rationalized myths portray the adoption of practices as a search for legitimacy rather than an expression of efforts to achieve substantive change in organizational action. The development of performance measurement to control public sector organizations in the 1980s was marked

by concerns with fiscal probity and accountability, often exemplified through three indicators: economy, efficiency and effectiveness [30], which in the concept of performance-based budgeting as value for money [31], there are at least two potential grounds for challenging the existence of performance measurement in public sector practice. First, they may claim that reliance on performance measurement on financial aspects only, has generally failed to improve public service delivery. Second, the performance measurement practices of public sector organizations may be considered too broad and unfocused to provide strategic direction for every action. The failure of performance-based budget implementation in local governments is strongly influenced by the political power of the budget. The tendency of "corruption" in the public sector can weaken the implementation of performance measurement, so that performance measurement-based models theoretically function as "ghost myths".

The image of the budget as a control tool, the so-called rationalized myth, is illustrated by the fact that actors in the decision-making system and the second action system seem to strongly believe in the budget as a management control tool [32]. However, actors use different information. The actors in the decision-making system (politicians) and in the action system (services) participate in the budget process as actors in a game. [33], the budget process and its implications are the way in which the rules of the game are carried out by the players involved. As in other games, players realize that facts may come out of the context of the game to advance their interests, for example in this case the community aspiration fund.

Political decisions through budgets by local governments represent the logic of consequentiality, while council members represent the logic of suitability that is rationalized according to the needs of the community [34]. In consequentiality logic, behavior is driven by preferences and expectations about consequences. This logic is expressed in formal budgetary decisions where accounting information is built on aggregate consequences. In the logic of conformity, on the other hand, actions stem from a conception of needs rather than preferences, as "obligations" actors enact in their daily lives as standard operating procedures. Indeed, entire societies use the measurement and reporting of economic activity as a permanent benchmark to control and manipulate events, from government budgets to revenue measurement and taxation, social security and investment functions, and the provision of economic justice through non-governmental organizations, and social action groups. Thus, budget accounting has a very intrinsic meaning through order and stability by way of defining what is to be measured, how items are measured and how they are communicated.

4 Conclusion

Based on ethno-semiotic studies, where community aspiration funds as "signs" and part of regional budgeting policies are observed in their social dimensions, two levels of analysis are used, namely micro analysis, concerning direct experience in the daily lives of informants dealing with signs, and macro-level analysis related to the context of socio-political relations and institutions behind the text.

Community aspiration funds as a signifier, in the legislative point of view or DPRD members as a means or effort to implement the legislative function in channeling the

aspirations of the community obtained during recess duties. At the signifier level, they place community aspiration funds in the regional budget as a means to serve the interests of the community "constituents", and become one of the considerations for equalization between electoral districts. At the micro level, community aspiration funds operate in the connotation area as a sign related to value codes, social meanings and various feelings, attitudes or emotions impressed by informants. Community aspiration funds are interpreted as entrusted funds, tactical, political, conspiracy, inspiration of budget actors, loss of meaning and so on, which are considered not to have a broad impact on society. At the macro level, this study found that community aspiration funds are a myth that is actually arbitrary and connotative. Community aspiration funds have diffused as a narrative created for an interest, become a ritual in local budgeting and finally become "sacred", because social movements began to emerge that questioned the policy of community aspiration funds as a means to create community welfare. The use of ethno-semiotic analysis in particular, is expected to expand the study to observe various aspects of values in the socio-political and institutional context behind the texts produced in regional budgeting.

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