
EMPATHIC BUDGETING MODEL: STUDY OF REGIONAL BUDGETING IN TANA TORAJA REGENCY

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ABSTRACT

KEYWORDS

budgeting model, local government, empathic

This study aims to produce empathic budgeting models that are built through the concept of altruism. With this model, regional budgets are built into a result of social construction that is full of values, empowering, emancipatory, and that regional budgeting is dedicated to the welfare of the community. This study uses a content analysis approach to find out or explain the content of community interests in the regional budgeting of Tana Toraja Regency. The results of this study indicate that; (1) the formulation of the vision and mission shows clear content regarding the orientation of community welfare, but in the regional planning process the orientation towards community interests is decreasing. The musreimbang process, which is expected to encourage community participation and needs, has to deal with the inability of regional funding, which is mostly allocated for personnel expenditures, goods and services, and other asset expenditures. (2) the regional budget budgeting model should be oriented along lines that are more emancipatory and empowering by prioritizing several ways in which "community welfare" is its basic objective. Budgetary actors who are involved in the regional budgeting process must have "feeling in" empathy which is done by entering into the emotional state (feelings) of the community through a deeper understanding of the community's condition. Thus the empathic budgeting model is expected to provide broad implications in understanding community orientation in regional budgeting

INTRODUCTION

Regional development is a systematic effort to utilize the resources owned by the region to increase and equalize people's income, job opportunities, business fields, and increase access, quality of public services, and regional competitiveness in accordance with government affairs under their authority.

The preparation of public programs and budgets is the product of a conflict of interest. Despite all efforts to rationalize the budget process, the characteristic of public budgeting is that it is a political activity. Changes in government programs, shifts in interests related to policy decisions and different actors are all part of the budgeting process. The public budgeting process is described as a situation of "budgeting in an environment of negotiation, persuasion, bargaining and bluffing" (Caiden, 1982). This then gave birth to movements to fight for the budget, such as pro-gender and pro-poor budgets. The process and mechanism of budgeting as one of the social realities should be an indicator of the response of the state or region in fulfilling the people's rights to obtain socially and economically feasible access.

Initiatives and decision-making processes to meet community needs step by step must be placed on the community itself (Batson & Ahmad, 2009). The community's aspiration fund should be an example of a bottom up planning mechanism in regional

budgeting, but in reality, the community's aspiration fund cannot solve the problem because it is related to the distribution and utilization mechanism. The main focus of the community aspiration fund is to increase the ability of the community to manage and mobilize the resources available to the community to meet their needs. What happened at this time, the relatively smooth flow of funds limited efforts to identify and explore the source (Campbell, 1985). The process of networking between the bureaucracy and non-governmental organizations, traditional independent organizational units, is an integral part of this approach, both to enhance their ability to identify and manage various resources, as well as to maintain a balance between vertical structures or horizontally. Through this networking process, it is hoped that there will be a symbiosis between development structures at the local level (Drake & Fabozzi, 2010).

The basis for understanding people-centred development is the assumption that humans are the main target and the most strategic resource. Therefore, development also includes planned efforts to increase human capabilities and potentials and mobilize their interest to participate in the decision-making process on matters that have an impact on them and try to promote human power, not perpetuate the dependencies that create the relationship between the state bureaucracy and society. (Habermas, 1976). This proposition indicates that the essence of people-centred development is empowerment which leads to community self-reliance. In this context, the dimension of community participation is very important.

Through participation the ability of the community and their struggle to generate and sustain collective growth becomes strong. Community involvement in determining the substance of the regional budget and subsequently becomes a mandate for budgetary actors to determine what must be "done" in fulfilling the welfare of their people is not just a ritual mere tools to legitimize their interests (Hopwood, 1974). Participation also does not only mean community involvement in the implementation of development or the community is only placed as an "object", but must be followed by community involvement in decision-making or development planning processes, or the community is also placed as the main "subject" that must determine the course of development. Because of that the empowerment movement values highly and takes into account local initiatives and differences. To achieve this goal a social movement is needed, in which all regional stakeholders are involved in fighting for empowering and emancipatory regional budgets. (Morris, Ongena, & Schuknecht, 2006). All elements of society grow awareness to be involved together in regional development towards goals and achievement of goals and value priorities. Empowerment is a continuous process that strengthens the capacity to act successfully in changing circumstances. (Key, 1940).

Fighting for people's aspirations must be based on the motivation to help the community as part of pro-social behavior that has a positive impact on the wider community. In a sense (Mason & Bateson, 2017), as a "motivational state" that has psychological strength to direct goals, namely the welfare of society. Budgetary actors who are involved in the regional budgeting process must have "feeling in" empathy which is done by entering into the emotional state (feelings) of the community through a deeper understanding of the condition of the community (Myers & Diener, 1996). Empathic concern is able to produce greater sensitivity to others in generating altruistic motivation. Empathic concern can generate motivation to provide sincere help that is only oriented to the welfare, goodness, and benefit of others or the wider community. (Neuby, 1997). The results of this study can provide broad implications in the development of public sector accounting research, especially regional budgeting to observe various aspects of value in

the sociopolitical context and institutions behind the policies produced in regional budgeting.

Empathic budgeting models can be an alternative that can be adopted by local governments to identify community-oriented budget policies. The performance-based budgeting system in local governments (Performance-Based Budgeting) so far is still very limited both at the conceptual and implementation levels. (Sopanah, Sudarma, Ludigdo, & Djamhuri, 2013). The budget performance indicators used are still oriented towards output measurement. Ideally, budget performance can be measured at the level of outcome/result and impact on service and community welfare. Thus the empathic budgeting model is expected to provide broad implications in understanding community orientation in regional budgeting (Aaron B. Wildavsky & Caiden, 1988). This study aims to produce an empathic budgeting model that is built through the concept of altruism. With this model, the regional budget is built into a social construction that is value-laden, empowering, emancipatory, and that regional budgeting is dedicated to the welfare of the community.

METHOD RESEARCH

This study uses a Content Analysis approach to identify the empathic aspects of regional budgeting. Content analysis is defined as a scientific research technique aimed at describing the characteristics of the content and drawing inferences from the content. Content analysis is research that is in-depth discussion of the contents of written or printed information in the mass media. Content analysis is a qualitatively oriented technique, standard measures applied to certain units are usually used to determine the character of documents or compare them. (Prasad, 2019). Content analysis in the realm of communication is a method that can be used to find out or explain the content contained in a communication medium that is visible (manifest). The nature of the research is the in-depth content analysis of the content of an information written or printed in a communication medium. The data used in this activity includes secondary data. Secondary data is data that can be obtained indirectly from the object of research, namely data that is already available so that it remains only to find and collect. Secondary data obtained from reports/publications related to planning documents for Tana Toraja Regency, among others.

RESULTS AND DISCUSSION

1. Vision and Mission for Regional Development of Tana Toraja Regency

The preparation of the RPJMD document is crucial to understand because it is in this document that the regional head's vision and mission are brought down to the operational level so that it can be integrated into regional development programs. A comprehensive RPJMD document will be able to reduce the conceptual level of vision and mission of regional heads to an operational level in the form of regional development goals and objectives, strategies and directions of regional development policies, regional development programs, regional apparatus programs, as well as performance indicators to measure regional development performance achievements.

As the holder of the regional power mandate, the regional head is obliged to improve the welfare of the community and advance the region in accordance with the vision and mission promised during the election campaign period. Vision is a general formulation regarding the desired state at the end of the regional development planning

period. The vision is formulated by pairs of regional head candidates and deputy regional head candidates.

Table 1
Vision for Regional Development of Tana Toraja Regency
Period 2021-2026

No.	Vision Indicator	Indicator Explanation
1	Bangit	<ul style="list-style-type: none"> • Restoration of the socio-economic life of the community and the regional economy • Reduction of the poor, productivity and income of the community, decrease in unemployment, education and health, public access to public services, security and comfort.
2	Produktif	<ul style="list-style-type: none"> • Management of superior potential; tourism, agriculture, plantations, fisheries and freshwater fisheries • The potential of the creative economy, MSMEs, and the service sector
3	Tangguh	<ul style="list-style-type: none"> • The emergence of community initiatives, self-reliance, the spirit of mutual cooperation, adaptability, responsiveness to socio-economic-ecological changes • Quality of spiritual life, togetherness, brotherhood, caring, social solidarity, harmony and tolerance

The formulation of the regional development vision for Tana Toraja Regency for the 2021-2026 period shows an orientation that is fully directed at achieving community welfare. Vision indicators namely; risen, productive and resilient demonstrates a very strategic vision of how the regional development of Tana Toraja Regency can face the challenges of very dynamic change and on the one hand take advantage of its potential to achieve quality community life.

Mission is a general formulation regarding the efforts to be implemented to realize the vision. It is this vision and mission that convinces the community to give the candidate the mandate to become regional head.

Table 2
Regional Development Mission of Tana Toraja Regency
Period 2021-2026

No.	Mission Indicator
1	Optimizing good governance
2	Optimization of health services
3	Quality improvement and educational facilities
4	Economic recovery and community business empowerment

5	Development of tourism potential, revitalization of traditional and cultural wisdom
6	Construction, repair, maintenance of infrastructure and vital public facilities and infrastructure
7	Strengthening the role of all elements of society

The formulation of the regional development mission for Tana Toraja Regency for the 2021-2026 period as part of efforts to realize the vision shows at least three things, namely; administering government and community services, improving the quality of life of the community, developing infrastructure and community participation.

2. Strategic Issues for Regional Development of Tana Toraja Regency

Potential regional development problems generally arise from strengths that have not been utilized optimally, weaknesses that are not addressed, opportunities that are not exploited, and threats that are not anticipated. The critical success factors are critical factors, performance results, and other factors that have high leverage in solving development problems or in realizing the successful implementation of government affairs. Strategic issues are conditions or things that must be considered or put forward in regional development planning because of their significant impact on regions with characteristics that are important, basic, urgent, long-term, and determine the objectives of implementing regional government in the future.

Table 3
Strategic Issues for Regional Development of Tana Toraja Regency
Period 2021-2026

No.	Strategic Issues	Indicator
1	Governance and public service	Bureaucratic reform
2	HR Development	Access to basic needs; education and health
3	Sustainable economic development	Economic growth
4	Public welfare	Alleviation of social welfare problems and the Gini ratio
5	Increasing the contribution of tourism to the regional economy	Development of the tourism sector
6	The quality of infrastructure that supports economic activity	Infrastructure improvement and equity
7	Decreased value of character	Criminal case

Strategic issues as described in table 3. Shows the issues developed from 7 (seven) regional development mission formulations in Tana Toraja Regency which consist of; governance, human resource development (education and health), sustainable economy, community welfare, tourism, infrastructure and character. Strategic issues are conditions or things that must be considered or put forward in regional development planning because of their significant impact on regions with important, fundamental, urgent, medium/long term characteristics, and determine the

achievement of the objectives of regional governance in the future (Permendagri No. 86 of 2017). The formulation of regional strategic issues must be able to describe the dynamics of the external environment, both on a regional, national and international scale, which have the potential to impact the region in the medium and long term..

3. Community Interest Oriented Development Priority

Regional development priorities are a set of priority programs that are specifically related to the achievement of regional development targets, the level of urgency and leverage for improving regional development performance. The formulation of development priorities is carried out by evaluating regional development problems, linked to regional development programs as contained in the RPJMD Review draft in the planning year. Regional development priorities are the annual regional government development agendas which are intermediate milestones towards the 5 (five) annual RPJMD targets. Regional development priorities basically include SKPD's flagship programs with the highest realization for the achievement of regional development targets for the planning year. Development priorities can also be categorized as operational from regional strategic objectives based on the urgency of leveraging on welfare and the scope of development.

Table 4
Regional Development Priority Program for Tana Toraja Regency
Period 2021-2026

No	Priority Program	Community Orientation Program	
		Direct	Indirect
1	Optimizing governance	-	17
2	Optimization of health services	9	3
3	Increase access to education services	6	7
4	Community business empowerment	18	17
5	Develop tourism potential while still paying attention to environmental sustainability	3	18
6	Strengthening interconnectivity between regions	-	14
7	Realizing a harmonious social life order, tolerance and mutual respect	9	3
		45	79

The priority program for regional development in Tana Toraja Regency for the period 2021-2026 as shown in Table 4, there are 124 priority programs developed from the mission, goals and targets of regional development. Of the total priority programs, there are 45 programs that are considered directly oriented to the community and 79 priority programs that are considered as programs that do not have a direct impact on the community. The program is a program related to the development of bureaucracy and infrastructure, supporting facilities and infrastructure. Priority programs are organized by the OPD which are priority programs that directly or indirectly support the achievement of regional development priorities and relate to the fulfillment of basic needs and minimum service requirements. Not all priority programs can become a regional development priority. This is due to budget constraints and the results of the identification of the problems faced.

4. Study of Proposed Community Programs and Activities

The draft work plan for Bappeda for Tana Toraja Regency was discussed in the Tana Toraja Regency Regional Apparatus Forum discussion. The discussion was carried out to align the formulation of the draft Renja with the agreement on the results of the Tana Toraja Regency RKPD musrenbang in the sub-district. In the Regional Apparatus Organization forum there were no program/activity proposals addressed to Bappeda as the Regional Apparatus Organization from community groups, NGOs, universities and Regional Apparatus Organizations Tana Toraja Regency. The suggestions submitted during the discussion are in the nature of input or hope for the implementation of the planned program/activity.

The RKPD document is a document that guides the implementation of activities or the annual work program of the local government. The process of reducing regional development programs in the RPJMD to become annual activities or programs is crucial because it will have an impact on the policies that will be accepted by the community. The formulation of regional development programs in the RPJMD document aims to describe the linkages of regional apparatus programs in achieving regional development goals through the choice of strategy and direction of regional development policies. Programs contained in the RPJMD are a source of data and information which are described in the form of activities and sub-activities in the RKPD documents as well as in the strategic plans of regional apparatuses. (Aaron Wildavsky, 1961).

Regional development plans must comply with the rules in a participatory manner through the implementation of the Musrenbang. Participation is the right of the community to be involved in every stage of the regional development planning process and is inclusive of marginalized vulnerable groups of people, through special channels of communication to accommodate the aspirations of groups of people who do not have access to policy making. Musrenbang is an annual agenda where residents meet to discuss the problems they face and decide on short-term development priorities. When priorities have been arranged, they are then proposed to the government at a higher level, and through Bappeda community proposals are categorized based on affairs and budget allocations.

Musrenbang as the initial mechanism for capturing community interests only involves "community elites" and as a "ritual" procedure to fulfill requirements or at least to legitimize each proposal in the regional budget. Research result (Sopannah et al., 2013), shows that normatively the implementation of Musrenbang can be said to be in accordance with the mechanism regulated in the law, but if it is related to the meaning and nature of participation, in fact the existing participation mechanism is still limited to a formality (ceremonial budgeting) and community participation is still considered an illusion or "a deceptive beauty". . Likewise, the recess mechanism carried out by DPRD members in capturing community aspirations (network asmara) only involves "supporters/constituents" and has not yet had a broad impact on the community, because community aspirations actually lead to fulfilling the interests of certain legislature members and constituents.

5. Funding Framework for Regional Development of Tana Toraja Regency

After the preparation of the RKPD as a regional government annual program or activity planning document, the Regional Revenue and Expenditure Budget (APBD) is then drawn up to develop a funding framework for these annual activities and programs. The Regional Revenue and Expenditure Budget (APBD) is a guideline for

managing regional finances in one year or usually called one budget year. The APBD is valid from January 1 to December 31. Expenditures financed by the APBD are expenditures that are budgeted as a APBD expenditure item.

The funding framework is intended to show the real capacity of regional financial capabilities which are the basis for providing budget ceilings for each regional apparatus.

Tabel 5
Ringkasan APBD Pemerintah Daerah Kabupaten Tana Toraja
Tahun Anggaran 2022

Description	Amount	Percentage (%)
REGIONAL INCOME		
Local Opinion	125.500.000.000	11
Transfer Income	1.010.206.349.000	86
Other Legitimate Income	34.965.000.000	3
Total Income	1.170.671.349.000	
REGIONAL SHOPPING		
Operation Shopping	770.936.371.903	66
Capital Expenditure	215.145.279.097	18
Unexpected Shopping	18.000.000.000	2
Shopping Transfer	166.589.698.000	14
Shopping Amount	1.170.671.349.000	0

The APBD summary in table 5 shows that most of the regional income comes from transfer income, namely 86%, while regional original income (PAD) is still around 11%. To encourage community economic potential and development as stated in the vision, mission and priority programs, in encouraging regional development funding, increasing PAD is very strategic. An increase in PAD will have a multiplier effect because an increase in PAD is a reflection of the movement of the region's real economy.

On the expenditure side, which also shows the regional development funding framework, it shows that most of the expenditure is allocated to operational expenditure, which is mostly a component of personnel expenditure and goods and services expenditure of 66%. Capital expenditure allocated for regional asset and infrastructure spending is 18%. This composition shows the limited capacity of regional funding in realizing community welfare-oriented programs as abstracted in the vision, mission, goals and objectives of regional development in Tana Toraja Regency. The real capacity of the regional financial capacity should be allocated to finance mandatory expenditure priority programs and expenditures to fulfill the vision and mission of the Regional Head.

6. The Empathic Budgeting Model

The basic understanding of people-centred development is the assumption that humans are the main target and the most strategic resource. Therefore, development also includes planned efforts to increase human capabilities and potential and mobilize their interests to participate in decision-making processes about matters that affect them and try to promote human power, not perpetuate the dependencies that create relations between state bureaucracies. with society. This proposition indicates that the essence of people-centred development is empowerment which leads to community self-reliance. In this context, the dimension of community participation is very important.

Through participation the ability of people and their struggles to generate and sustain collective growth becomes strong. Community involvement in determining the substance of the regional budget and subsequently becoming a mandate for budgetary actors to determine what must be "done" in fulfilling the welfare of their people is not just a mere ritual and becomes a tool to legitimize their interests. Participation also does not only mean community involvement in the implementation of development or the community is only placed as an "object", but must be followed by community involvement in decision-making or development planning processes, or the community is also placed as the main "subject" that must determine the course of development. Because of that the empowerment movement values highly and considers local initiatives and differences. To achieve this goal a social movement is needed, in which all regional stakeholders are involved in fighting for an empowering and emancipatory regional budget. All elements of society foster awareness to be involved together in regional development towards the goals and achievement of goals and value priorities. Empowerment is an ongoing process that strengthens the capacity to act successfully in changing circumstances.



Image 1
Local Government Empathic Budgeting Model

Thus, regional budgeting should be enriched and transformed into a social construction that is more empowering and emancipatory if "love" becomes central in

its implementation. This can be an awareness or something that is absolutely necessary for "right action" and "better life" and as a result of basic human skills and potentials that can be realized, cultivated and deepened through practice. (Caiden, 1982). Although regional budgeting in its social form and function is progressive and empowering, as a social practice it has also shown various irregularities in the form of distortion and disintegration of "love" in practice. The hope is that regional budgets can be re-oriented along more emancipatory and empowering lines by prioritizing several ways in which "community welfare" is the basic objective..

CONCLUSION

The results of this study indicate that; (1) the formulation of the vision and mission which is an abstract conception of the elected Regional Head shows clear content regarding the orientation of community welfare, but in the regional planning process the orientation towards the interests of the community decreases. The musreimbang process, which is expected to encourage community participation and needs, has to deal with the inability of regional funding, which is mostly allocated for personnel expenditures, goods and services, and other asset expenditures. Sources of funding from Regional Original Income which represent real regional economic movements are also still very limited, (2) the regional budget budgeting model should be oriented along lines that are more emancipatory and empowering by prioritizing several ways in which "community welfare" is its basic goal. Empathy "feeling in" is done by entering into the emotional state (feelings) of other people (society), with characteristics; the process occurs more deeply, is based on acceptance of individual differences, is an effort to understand the conditions of others and is based on cognitive and affective factors.

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