

Analysis of Nene' Mallomo's Cultural Philosophy in the Management of Regional Finances and Assets in the Office of the Regional Finance and Assets Agency of Sidenreng Rappang District"

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Abstract

The Local Government as the party given the task of running the government is obliged to report financial accountability for the resources collected from the community as a basis for assessing its financial performance. This study aims to determine the cultural philosophy value of Nene' Mallomo in the management of regional finances and assets in the office of the Regional Finance and Assets Agency of Sidenreng Rappang Regency and to know the value of the Nene' Mallomo cultural philosophy in expressing its role in the achievement of the Performance of the Regional Financial and Asset Agency of Sidenreng Rappang Regency. This research is a qualitative research that produces descriptive data in the form of speech/writing on the behavior of the people observed. The techniques for collecting interview data, documentation and literature studies. The results show the Financial Management of Sidenreng Rappang Regency is already very good. It can be seen from the point of view of agency theory where the government acts as an agent to give full responsibility to community by managing finances based on principles and principles and managing regional finances.

Keywords: Finance; Management; Nene' mallomo; Regional assets

1. Introduction

Regional financial management that is carried out economically, efficiently, and effectively, or fulfills the principles of value for money and is participatory, transparent, accountable, and fair, will be able to encourage economic growth and the independence of a region. Thus, an area whose financial performance is stated to be good means that the area has the financial ability to finance the implementation of regional autonomy (Kaunang dkk., 2016).

The Regional Government, as the party that is given the task of running government, development, and public services, is obliged to report financial accountability for the resources collected from the community as a basis for evaluating its financial performance. Sumenge (2013) states that the goals desired by the community include accountability regarding the implementation of value for money, namely economics in the procurement and allocation of resources, efficiency (effectiveness) in the use of resources in the sense that their use is minimized and the results are maximized (maximizing benefits and minimizing costs), as well as effectiveness (effectiveness) in the sense of achieving goals and objectives. Therefore, the regional government is obliged to submit an accountability report to the DPRD as the people's representative in government.

In line with the development of new governance in Indonesia, in 2004 the Republic of Indonesia Law Number 32 of 2004 was issued. and local government bring significant changes to the region's government life. One of the prominent changes is the pattern of regional government financial management as stipulated in PP No. 58 of 2005. Regional regulations require residents to be independent in managing the financing of their household needs. One way to do this is by optimizing regional revenue sources to increase regional income.

As explained by Jensen and Meckling (1976) in Hartadi (2012), the agency relationship is defined as a contract between the principal and the agent. Viewed from the point of view of agency theory, the relationship between society and government is like that between principal and agent. Society is the principal, and the government is the agent. The principal gives regulatory authority to the agent and provides resources to the agent (in the form of taxes and others).

Salindeho (2013) said that ethics in government must be generated based on a basic understanding that reflects the system that lives in society, which must be guided and realized by every apparatus in society, nation, and state. In general, the values of a social ethic need to be used as guidelines and need to be practiced operationally. In Bugis literature, for the realization of good government, a leader is required to have four personal qualities, as many have revealed in Bugis lontaraq, namely Macca na Malempu and Warani na Magetteng (scientist, honest, courageous, and standing firm). This expression means that intelligence alone is not enough; intelligence must be accompanied by honesty. Many intelligent people use their intelligence to fool others. Therefore, intelligence must be accompanied by honesty (Adil, 2015).

For the forms of accountability and transparency expected of public organizations, it is necessary to unify existing accountability and transparency practices in order to transform the dimensions of accountability and transparency that are acceptable to the community in the form of local cultural values. For this reason, government officials who, incidentally, are residents of Sidrap must know and apply Nene' Mallomo's cultural values in carrying out their main tasks and functions as parties entrusted with the interests of society.

Sidenreng Rappang Regency, within the scope of South Sulawesi Province, is known as a rice storage area. The success of the rice harvest in Sidenreng Rappang is the fruit of Nene' Mallomo's firmness in carrying out laws and customs, known in local culture as Tudang Sipulung (Grand Deliberation). The application of this philosophy should exist within every individual, especially local government officials. As a result, it is a reflection of efforts to preserve the spirit of "NENE' MALLOMO" with Sidenreng Rappang's cultural philosophy, namely Macca na Malempu and Waraniwi na magetteng, so that the fighting values are with the motto: "ersop tEmGiGi nmlomo neletai pmes edwt" (Resopa TemmFrom the results of the description of the background of the problems above, the writer is interested in conducting research with the title "Analysis of Nene' Mallomo's Cultural Philosophy in Managing Regional Finances and Assets in the Regional Financial and Asset Management Office of Sidenreng Rappang Regency.

2. Research Methods

The type of research used is descriptive qualitative research. Qualitative methodology is defined as a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior. This research was conducted at the Office of the Regional Finance and Assets Agency (BKAD) located in Sidenreng Rappang Regency, which is located at Jalan Harapan Baru, Batu Lappa, Watang Pulu, Sidenreng Rappang Regency, South Sulawesi. The time used in this study started with field observations, preparation of research designs, and analysis of research data from November 2021 to February 2022.

Informants are people who provide information about a person or organization to an agency. The research informant (resource person) is someone who has information about the research object. Informants in research can be divided into several types, namely key informants, main informants, and supporting informants (additional). The types of data used in this study are primary data and secondary data. Interviews, documentation, and a literature review were used to collect data for this study. As for the data analysis techniques in these research steps, namely data analysis, data reduction, data presentation, and drawing conclusions.

3. Results and Discussion

1. Nene' Mallomo's Cultural Philosophy in the Management of Regional Finances and Assets at the Office of Regional Finance and Asset Management

Ministry of Home Affairs Regulation (Permendagri) Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management Regional Financial Management is the whole activity, which includes planning, budgeting, implementation, administration, reporting, accountability, and regional financial supervision. With the implementation of district and city

regional autonomy, management is fully in the hands of the local government. Good regional financial management is needed to manage decentralization funds in a transparent, economical, and efficient manner.

The most important element in the administration of governance and development in the regions is an efficient and effective way of managing regional finances. It is hoped that this will be in accordance with the development aspirations and demands of the community, which have been growing lately.

In public organizations, especially local government agencies, agency theory has been practiced, especially in local government in Indonesia, especially since autonomy and decentralization have been given to local government. In the process, there is a perspective that can be explained in the application of agency theory, namely the relationship between the executive and the legislature, the legislature and the voters, or the people.

The application of agency theory can result in positive outcomes in the form of efficiency. The agency has more financial information than the principal, while the latter may take advantage of his personal or group interests because of his superior power. If that happens, then the APBD preparation process, which should produce efficient and effective outcomes from the resources in the budget, will change due to misuse for personal and political interests.

The interests of the principal, in this case the community, are the foundation of agency theory. So the impact felt by the community on the management carried out by the local government must be prioritized, not just budgeting or spending funds for the benefit of the legislature and also the executive. The poverty level has a direct impact on the performance of the regional government. BPS data records that the number of poor people in 2020 will increase by 6.6%. Based on the latest data release recorded at BPS Sidrap, the number of poor people in Sidrap Regency in 2020 is 15,630, or 5.05% of the total population. Compared to 2019, the number of poor people in 2020 increased by 6.6%, whereas the number of poor people in 2019 reached 14,400 people.

As a form of government accountability to the community, it is necessary to have a mindset that must be used as a role model or code of ethics in acting for every government apparatus. The code of ethics is the foundation for the state civil apparatus, and it includes several prerequisites that must be used as guidelines for behavior, such as providing services to the public that are oriented toward the needs and satisfaction of service recipients, in order to increase competitiveness in the provision of goods and services.

The ethical standards reflect the basic values of society. As stated by Nene' Mallomo, in order to achieve good governance, four personal qualities must be possessed, namely Macca, Malempu, Warani, and Na Magetteng. The formation of government ethics is never separated from the condition of the community, which is in accordance with the rules, norms, culture, or habits embedded in the midst of society in a particular community. That is why the values or philosophy of "nene' mallomo," namely Macca, Malempu, Warani, na Magetteng, and Warani, must be implemented by the Sidrap district government apparatus. Interview with Mr. Fadli said: "The people of Sidrap, and in particular a leader or government staff, must understand and guide this philosophy of macca, malempu, warani, and na magetteng." "Why do I say that it must be guided by, so that government officials can work seriously and be able to be accountable for their work?" (Result of interview, December 29, 2021).

The important thing that must be considered is the general principle of regional management. Regional finances must be managed by taking into account the principles of financial management. As explained by Pak Fadli as an informant:

"The regional management principle must be efficient, effective, sustainable, accountable, and transparent." "We've been working on the issue of readiness for a long time. (Results of interview, December 29, 2021).

The focus is on the regional financial management process, which consists of three aspects: regional financial planning, regional financial implementation, and regional financial reporting and accountability.

a. Regional Financial Planning.

There are not too many obstacles to the regional financial planning mechanism in Sidenreng Rappang Regency. Because the mechanism for drafting or planning government apparatus is based on the general principles of financial management and pays attention to ethical

guidelines in work, Nene' Mallomo's philosophy, namely Macca, Malempu, Warani, and Na Magetteng, must be applied by government officials in the process of preparing regional finances. The importance of the Macca value that must exist in the preparation of regional finances stems from the fact that this is the most important stage. Therefore, government officials are required to be careful in looking at the conditions and circumstances that occur in the community in the process of regional financial management.

To improve the ability of each apparatus at the Regional Finance and Asset Agency (BKAD), especially in understanding the laws and regulations that often change, the BKAD must carry out programs and activities in the form of education and training or technical guidance related to new regulations or in an effort to improve the skills of apparatus in regional financial management.

b. Regional Financial Implementation

The Regional Government of Sidrap Regency is currently quite orderly in implementing regional financial management along with the application of financial and accounting applications. Government Regulation Number 71 of 2010 concerning accrual-based SAP, namely the change from cash to accrual basis to full accrual basis in recognition of government financial transactions, has been implemented. As stated by Mr. Fadli as an informant:

"Government Regulation Number 71 of 2010 concerning Government Financial Accounting Standards has been implemented in its entirety since 2015. That's why it's our responsibility." (Results of interview, December 29, 2021)."

In the process of implementing regional finances in Sidenreng Rappang Regency, no There are lots of problems. This is because in the process of implementing this apparatus The government has adhered to financial management rules. But there are several Constraints that are often experienced related to the implementation of report preparation regional finance. As stated by Mr. Fadli as an informant:

"The problem with the reports made by the SKPD is that almost 50% do not meet the standards for preparing reports, and the resources in each SKPD are not evenly distributed so that the reports produced are also in accordance with the knowledge they have. The next obstacle is that the leadership in each SKPD lacks awareness related to financial reports at the end of the year, so that the orders to his subordinates are not clear, which hinders the preparation of financial reports." (Results of interview, December 29, 2021).

In accordance with the presentation of financial statements with government accounting standards, it is the beginning of giving an opinion on the financial statements. Regarding the application of the accrual basis, the government has made various preparations, namely preparing an accrual-based government accounting system, training in human resources, and providing facilities and infrastructure for the application of the accrual basis. This is done so that the government can overcome various obstacles in the application of the accrual basis.

Sidenreng Rappang Regency received the title of "unqualified opinion" (WTP) from the Supreme Audit Agency (BPK) of the Republic of Indonesia, the representative of South Sulawesi in terms of regional financial management for the 2020 fiscal year. This opinion was given because government officials have followed the Government Accounting Standards (SAP) rules in managing and presenting financial reports. Not only that, the government apparatus has also upheld the values and norms of Nene' Mallomo's Cultural Philosophy in carrying out its duties and responsibilities. The values of Macca, Malempu, Warani, and Na Magetteng have been applied in the reporting process so that what is realized is in accordance with what was planned.

In the implementation stage of regional finance, Nene' Mallomo's cultural philosophy has been applied to the performance of government officials. In particular, the value of Malempu must be upheld by government officials so that the financial implementation process is free from corruption, collusion, and nepotism. This can be seen from the provision of an unqualified opinion (WTP) given by the BPK regarding regional financial management for the 2020 fiscal year. Even though the placement of employees does not match their educational background, government officials already have sufficient qualifications.

c. Regional Financial Reporting and Accountability

In this stage, it is important to apply Nene' Mallomo's Cultural Philosophy, especially in preparing financial reports. Government officials must have intelligence and uphold the value of

honesty in the process of making financial reports. It can be seen in the Bugis language that the value expressions of Macca and Malempu are:

“aja mupoloi aolon tauew/ aj mualai aju tEnia aiko psreRai.” (Ajak mupoloi olona tauwee / “Ajak mualai aju tennia iko pasaranrei.”

That is, do not take other people's rights, do not take wood on which you do not rely, and do not cut it down. The value of honesty is expressed in the expression,

“aiyro lEPuea pdai awo moneG ri tEG doleG; ritERE-ai pon, moPo-ai cpn, ritERE-ai cpn, moPo-ai pon.” (Iyaro lempue padai awo monangge ri tengnga dolangeng; ritenrek-i ponna, mompoo-i cappakna, ritenrek-i cappakna, mompoo-i ponna.”

That is, the truth is like a bamboo in the middle of the ocean: if the base is pressed, the tip appears; if the tip is pressed, the base appears. The meaning of the above expression is that an honest person must appear on the surface; he will not live in loss all the time.

Local governments must adhere to the principles and Government Accounting Standards when preparing financial reports. These principles are consistently applied in the preparation of annual financial reports.

Table 1: Local Government Financial Report Opinion

Year	Financial Report Opinion
2018	Unqualified Qualification
2019	Unqualified Qualification
2020	Unqualified Qualification

Looking at the budget from 2018 to 2020, the LKPD has received a WTP opinion, which shows that the financial reports prepared by the government are based on rules, principles, and government accounting standards. Then, so that the Sidenreng Rappang district government can uphold the getteng value by preparing financial reports in accordance with government accounting standards and providing financial information to the public in an open, honest, and comprehensive manner.

The Sidenreng Rappang Regency Government, in managing regional finances from 2018 to 2020, received the results of an unqualified audit by the BPK. Furthermore, the government still has to increase its transparency and improve its management in order to continue to receive unqualified audit results from BPK in the following fiscal year.

2. Nene' Mallomo's Cultural Philosophy in Expressing Its Role in Financial Institutions and Regional Assets Performance Achievement

(Yusrifal, 2019) The definition of "performance" explains the description of the level of achievement of the implementation of tasks carried out by all employees in an organization or government agency. Improving performance in an organization or government agency is a goal or target to be achieved by organizations and government agencies in maximizing an activity.

The Regional Financial and Asset Agency for Sidenreng Rappang Regency has carried out the tasks that are the responsibility of an organization. The results of the analysis of BKAD's performance for the 2018-2020 fiscal year are as follows:

Table 2: BKAD Performance Analysis for the 2018-2020 Fiscal Year Source: Sidrap District Government Budget Realization Report (BKAD, 2021).

Year	Budget (Rp)	Direct Expenditure Realization (Rp)	Regional Expenditure Realization (Rp)
2018	1,610,656,954,000.00	613,631,622,393.73	1,185,592,943,580.73

2019	1,301,538,282,000.00	609,968,636,939.86	1,223,443,105,181.86
2020	1,244,791,686,000.00	513,895,715,411.77	1,184,112,543,536.92

According to the table above, the Sidrap Regency Regional Financial and Asset Agency has had very complete financial data, particularly data on budget realization, for the last three years. Realization of the Budget is a report that describes a comparison between the revenue and expenditure budget with its realization, which shows compliance with laws and regulations. The budget itself can be defined as a plan that is arranged systematically in the form of numbers and expressed in monetary units, covering all activities within a company or organization for a certain period or period in the future.

Effectiveness is a measure of an organization's success or failure in achieving its goals. Relying on the effectiveness approach in terms of goal optimization, namely the ability of the organization to utilize resources so that the planned goals are achieved, as said by Mr. Fadli as an informant:

"When inputs have produced outputs, this is where there is such a thing as effectiveness; effectiveness is what has been set in advance or planned for when it is achieved. From the employee's performance, it can be seen that the achievements were expected previously" (Results of interview, December 29, 2021).

In general, the value of financial effectiveness can be categorized as follows:

Table 3: BKAD Effectiveness Performance Analysis for the 2018-2020 Fiscal Year Source: Results of Processed Data (2021)

Year	Budget (Rp)	Regional Expenditure Realization (Rp)	%	Criteria
2018	1,610,656,954,000.00	1,185,592,943,580.73	135,85	Very Effective
2019	1,301,538,282,000.00	1,223,443,105,181.86	106,38	Very Effective
2020	1,244,791,686,000.00	1,184,112,543,536.92	105,12	Very Effective

The Sidrap Regency Regional Financial and Asset Agency meets the "very effective" criteria based on the performance calculation of its effectiveness in 2018-2020.

Efficiency is an achievement that is illustrated through a comparison of the costs incurred to obtain results with the realizations received; the smaller the efficiency, the better the government's performance. As stated by Mr. Fadli as an informant:

"When people talk about efficiency, they are definitely talking about two things: efficiency in terms of cost and efficiency in terms of time." What is called efficient is that in the process of carrying out these activities, it uses minimal costs—not less but as little as possible—or only what is needed in the process. Those that are financed but are not useful are opened; those that do not result in efficiency do not need to be spent there, meaning that using costs in the process should be as minimal as possible. In terms of time or time efficiency, the name of the implementation of the activity is fast and short, so that the time needed is efficient or in accordance with the initial plan. (Results of interview, December 29, 2021)

According to the informants' explanations, efficiency means using the fewest resources possible to produce efficient benefits.

In general, the value of financial efficiency can be categorized as follows:

Table 4: Analysis of BKAD Efficiency Performance for the 2018-2020 Fiscal Year Source: Results of Processed Data (2021)

Year	Direct Expenditure Realization (Rp)	Regional Expenditure Realization (Rp)	%	Criteria
2018	613,631,622,393.73	1,185,592,943,580.73	51,75	Very Efficient
2019	609,968,636,939.86	1,223,443,105,181.86	49,85	Very Efficient

2020	513,895,715,411.77	1,184,112,543,536.92	43,39	Very Efficient
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Based on the calculation of the efficient performance of the Sidrap Regency Regional Financial and Asset Agency in 2018–2020, it meets the "very efficient" criteria.

4. Conclusions And Suggestions

Based on the results of research conducted by researchers, it can be concluded that the financial management of Sidenreng Rappang Regency is very good. This can be seen from the sense of responsibility that government officials have toward the community. It can be seen from the point of view of agency theory, where the government acts as an agent and gives full responsibility to participants, namely the community, by managing finances based on principles and principles of regional financial management.

The application of Nene' Mallomo's cultural philosophy values in the management of regional finance and assets at the Sidenreng Rappang District Office of the Regional Financial and Assets Agency as government ethics is based on the findings of research, specifically Nene' Mallomo's philosophy of knowing and broadly applying the values of Macca, Malempu, Warani, and na Magetteng on the regional financial management process. Not only that, but the government also always obeys regulations, is disciplined, is good, and is responsible in carrying out its duties. Mutual respect, appreciation, friendliness, courtesy, and manners cannot be separated from our obligations as government officials.

The application of the values of Nene' Mallomo's cultural philosophy in expressing its role in achieving the performance of the Financial and Asset Board of the Sidenreng Rappang Regency, with Macca, Malempu, Warani, and Magetteng, played an important role in the achievement of the performance of the Sidrap Regency Finance and Asset Agency (BKAD). This can be seen from the analysis of the performance of the BKAD of Sidrap Regency in the last three years, which has realized at least 99%. Every year, BKAD's performance has reached a maximum of 100% or above. In general, BKAD's performance has been well-achieved. This occurred as a result of the government instilling the values of Nene' Mallomo's philosophy in everyday life.

The Regional Government Financial Report (LKPD) was prepared as a form of local government responsibility and is an illustration of the results of regional financial management in Sidrap Regency, which received an unqualified opinion (WTP) for three consecutive years. This shows that the financial statements have been prepared in accordance with Government Accounting Standards (SAP).

Based on the analysis and discussion that have been carried out, the BKAD is expected to further improve the quality of human resources in regional financial management, especially in the areas of accounting and reporting. It is also hoped that BKAD will increase transparency in the regional management process, such as budget socialization, and increase citizen accountability for local government financial reports to further increase public confidence in the performance of government officials. This study uses agency theory to examine the role of Nene Mallomo's philosophy in the behavior of public sector officials in regional financial management. It is hoped that further research will conduct a deeper philosophical analysis of regional financial management so that the philosophy can be more in-depth and become an institutionalized government ethic.

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