**PHENOMENOLOGY ANALYSIS OF FUNCTIONAL BUREAUCRATIC IN BUDGET ABUSE IN BANDAR CITY**

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**ABSTRACT:** *The purpose of this research is to see from a micro perspective based on the subject's experience of how the phenomenon of budget misuse is carried out by several bureaucrat actors in a small town. The research method used is a qualitative approach with a type of phenomenological research with the aim of better understanding the world of the life of the actors involved. Most of the research was conducted by interviewing 3 informants to explore the lives of actors committing budget fraud. The results of this study reveal how the corrupt actions of actors are more motivated by the actor's scientific attitude based on social a priori as explained by classical phenomenology compared to situational factors that are felt by the body (felt-body) as initiated by neo-phenomenology*.

**Keywords: phenomenology, life world, felt body, committing budget fraud***.*

1. **INTRODUCTION**

The discourse on bureaucratic corruption currently has two strands along the way. The first debate is about development research, which is dominated by the relationship between the bureaucracy and studies on poverty and the economy, market competition, politics, foreign investment, and freedom of the press. For example, the macro research conducted by Justesen & Bjørnskov (2014) regarding the high cases of bribery of poor people to the bureaucracy in 18 African sub-countries. Kwon (2012) and Gans-Morse et al., (2018) argue that the cause of corruption at the bureaucratic level has so far been caused not only by benefits such as allowances but also the minimal recognition of work benefits..

Dahlström et al., (2013) found that the high level of bureaucratic corruption is caused not by low wages, but by high discretion, especially in terms of policy and budget management. Dahlström et al., (2013) research is reinforced by Duvanova (2014) that high discretion not matched by high rule of law also creates high corruption. Meanwhile, Charron et al., (2016) and Brierley (2020) research tends to see that the phenomenon of bureaucratic bureaucracy is caused by a negative relationship between bureaucrats and politicians coupled with a bad meritocracy system.

While the second debate, several studies link the phenomenon of corruption to a culture. For example, Barr & Serra (2010) study attempted to correct the failure of Cameron et al.,(2009) research who conducted experimental research on 185 Oxford students consisting of cross-society to study culture and corruption with large samples in Australia, India, Indonesia, and Singapore have failed to show results linking the level of national corruption according to Transparency International. These results are reinforced by research conducted by Scholl & Schermuly (2018) which collected various references from experts who stated that there is no relevance between culture and the level of national corruption. Both of them analyze cause and effect relationships at a macro level which consists of five hypotheses, but the problem is none of the five hypotheses directly leads to what forms of culture and what values influence someone to do something illegal..

Research conducted by Larmour (2016) seeks to explain some of the links between a culture that have the potential for corrupt behavior, religion, gender, and individual belief in certain social and political values. He is quite optimistic when describing various modern traditions where individuals at lower levels often give tips or gifts as corrupt behavior. The problem is that there is no more detailed explanation of whether these actions are more influenced by the culture or the individual facing a particular situation. Meanwhile, giving gifts as a corrupt act oversimplifies individual actions as something immoral without exploring other more rational intentions or reasons.

Dalton (2005) views that the failure of various proofs regarding corruption so far has been caused because they do not see it as a social construction. Beltran & Gonzalez (2019) emphatically explains two mistakes that often occur when people get stuck with the term corruption with culture. First, the triviality objection, namely the act of showing that everything that is done by humans is cultural in some way or another. Second, the circularity objection, which is an assumption that emphasizes or tries to explain why or how corruption is part of a particular culture on the pretext that one of its members has committed this act.

Weak evidence from various studies showing corruption as a macro phenomenon, as described above, opens up loopholes for tracing the experiences of actors to find space for a micro-study of corruption (Dimant & Tosato, 2017). One of the studies in sociology that focus on the micro level is phenomenology which was popularized by Husserl, Schutz, and Schmit (Gugutzer, 2020).

Husserl as the originator of classical phenomenology provides the foundation of phenomenology in the search for separated actors on the basis of life-world and natural attitudes. Schutz translates Husserl's definition of the world of life as a natural attitude experienced by mature individuals who have an attitude of vigilance and act in the midst of fellow human beings. Meanwhile, natural attitude is defined as a condition of human consciousness that accepts the reality of everyday life as something that is given (Dreher, 2009, 2011).

Phenomenological studies which tend to separate the world-life and natural consciousness are then rejected by Schutz who tends to combine the structure of life into a scientific attitude. The search initiated by Schutz is a breakthrough for the development of phenomenological studies which previously had difficulty identifying the province of actor reality. So phenomenological studies do not only explore the actors in carrying out these actions but the meaning or how the reality is actually behind it.

This research will take a case where functional bureaucrats as actors who play a role in carrying out acts of fraud in the budget of their office work. The explanation of the subjects studied is the focus of this study so that it will deepen what is the motivation or the background for the action until it is finally carried out by them.

1. **METHOD**

This study uses a qualitative approach with the aim of obtaining descriptive data and even capturing the meaning of the subjects studied, namely functional bureaucrat actors (Creswell, 2014). The type of research used is phenomenology which aims to trace the perpetrator's track record in committing the act. This is as stated by Schutz that phenomenology is an adequate science to support social science philosophically when it is assumed that the object of analysis is based on human experience and action (Gugutzer, 2020). This study tends to use interview techniques to collect data rather than observation. Schutz gave an example of how the phenomenon of sadness or someone's outbursts of anger cannot be simply guessed by the writer just by using observations that contain the researcher's meaning in them. Phenomenon of sadness, fear, anger can only be done through interviews with actors. Although Husserl separated the living world from natural life, Schutz methodologically ignored this and the two lives actually influenced each other. The technique for determining informants used snowball sampling where one informant gave recommendations to other informants (Babbie, 2014).

This study interviewed five informants who work in a government office in Indonesia to share their experiences in committing budget fraud. These three informants work as functional workers in the field, in contrast to structural workers who work in the office all day long. Each of these three informants told each other their life experiences, especially in the world of office work and their background in life. This study uses the data validity technique initiated by Sundler et al., (2019) regarding three points, namely reflexity, credibility, and transferability. Moustakas (1994) suggests that there are at least four stages, namely the initial data which is a description of the interview transcript. The second stage, horizontalization which then took inventory of important statements from informants. The third stage, important statements that have been inventoried are then divided into themes based on meaning units. The last stage is the description of the essence where the subject's experience is retold.

**III. RESULT AND DISCUSSION**

This research will be divided into several stories from informants. Classification of stories is a distribution based on clustering of meanings as well as the information provided by the informants. Budget misappropriation is only one small phenomenon among the various phenomena that accompany it. Several incidents that accompanied this act of fraud, such as geographical factors that affect the location of the workplace from the place of residence and several official policies that are not in favor of workers in the field. So this section will discuss from how the form of fraud to the background of the actors doing this.

The act of budget misappropriation has so far been seen as something negative because this action is contrary to legal norms, social norms, and even leads to acts of corruption. However, the fraudulent actions carried out by bureaucrats are not only how they divide the office's financial rations into personal funds but also as a method of proper financial management. The existence of policies that are not synchronized both in terms of regulations and internal disbursement policies that change over time causes functional bureaucrats to develop strategies in managing the budget, one of which is forced to commit budget fraud.

Acts of budget misappropriation by functional actors can be carried out several times in one year. This budget misappropriation actually cannot be interpreted as an administrative violation or is illegal because everything goes through an administrative process that is in accordance with the rules. In fact, the supervision process has gone through a strict supervision process by the financial audit agency. This means that there is no mal-administration process and there are no allegations of budget violations in it. The functional bureaucrats admitted that the action could pass because of the efforts made by the structural bureaucrats located in the service office, so that the violations could not be detected.

The phenomenon of budget misappropriation was not only carried out once or twice, but several times. In the last 14 months or so, functional bureaucrats have made 8 types of deposits which, in total, are close to 350 million to structural bureaucrats. So that the diversion of the budget is actually an activity carried out by structural and functional parties, or an activity carried out personally, but institutionally. So that the benefits obtained are not only one particular actor, but almost one institution gets these benefits.

The advantages obtained by almost all institutions are actually due to the dependency relationship between structural and functional parties. Functional bureaucrats, although nomenclature have the status of central employees, because they are placed at the regional level, they must obey the structural bureaucrats in each region. This dependence can be seen from the budget disbursement system implemented by the institution. Because functional bureaucrats are central employees, the facilities they receive, including allowances, come from the center. Thus, the operational budget for functional bureaucrats comes from the central government. However, in disbursing the budget carried out by functional bureaucrats, they still go through the structural bureaucrat approval procedures. So there is a dependency between functional and structural in the budget mechanism.

This dependency relationship was acknowledged by the informants due to two things, namely the authority owned by structural parties and the funds owned by functional bureaucrats. Functional bureaucrats admit that operational funds originating from the center for them in each region are quite large compared to structural bureaucrats who only depend on local governments. In addition, there is a salary gap between functional and structural workers. Functional bureaucrats get much higher salaries and benefits than structural bureaucrats. This comparison can be seen from fellow new employees, functional employees receive salaries and benefits with a total of two times more than structural bureaucrats. Even structural employees who are already in office such as department heads cannot have a salary equivalent to functional bureaucrats who receive salaries and benefits from the central government.

The informants complained that when they entered as functional bureaucrats they received unpleasant treatment. Even the head of the service as structural conveyed a message during a meeting that discussed the distrust of functional bureaucrats to work functionally, especially in writing daily performances. One of the informants who were still young said that he received gossip from the seniors, especially from the structural side. This is because he is an employee who has just passed selection but has a salary equal to or even above compared to structural bureaucrats.

The informants acknowledged that the gap between functional and structural results in the number of deposits they have to give to structural bureaucrats. This gap takes the form of two things, the salary or wage gap, and the funding gap between structural and functional. This discrepancy resulted in each time before the disbursement of funds the functional bureaucrats by the structural parties had to meet an agreement. Several national programs that should have been implemented at the regional level had to share results with structural parties.

The existence of an agreement between structural and functional in budget misappropriation which makes functional parties disadvantaged is not interpreted as something negative by functional. Four things make functional bureaucrats also agree that there is budget misappropriation.

First, actors face geographical challenges. The informants live in a small town with a predominance of mountainous areas rather than flat urban areas. The number of functional bureaucrats in the city is very limited, only 34 people. Of these, the distribution of zoning among bureaucrats is unequal and not ideal. Two informants answered that each district had one functional bureaucrat and three functional bureaucrats. The division made by structural bureaucrat explained that the division was based on the number of residents in the area. However, several informants answered that actually, that was not the reason, but because of the likes and dislikes of what structural bureaucrats did to functional bureaucrats.

The two informants who were interviewed each had different travel times to get to work. The first informant needs a distance of about 60 km with a travel time of about 2 hours. So to travel to the office to return home takes 120 km or a travel time of 4 hours per day by riding a motorcycle. Meanwhile, the second informant only needed half the journey from the first informant from home to his work area. They were both functional bureaucrats stationed in one of the most remote areas of the city. They say that the placement of work areas in these places is a scary thing for any functional bureaucrat. Almost all functional bureaucrats live in urban areas, far from the region.

The route followed by the two informants was also not easy. The second informant only encountered one route which had quite steep inclines and descents with dangerous paths prone to landslides. Meanwhile, informant A had to go through a dangerous route with steep inclines twice to get to the office. The problem is not only the distance and travel time from home to the office which is very far or has a dangerous route. The profession as a functional bureaucrat requires them to do more outreach, outreach, and provide education to the public. So the challenge of their work is also when they have to visit community groups in areas where road conditions are often only red dirt which is very slippery, especially during the rainy season.

The distance traveled affects the condition of the economic inequality of the informants. The two informants were functional bureaucrats who had just started working about two years. The condition of those who are new employees indicates that they are at the lowest position in the hierarchy. This means that they are bureaucrats with the lowest income when compared to more senior bureaucrats. This gap is not only the difference in the amount of income between seniors and juniors but also functional bureaucrats are placed in areas not far from where they live. Even some of them are only 2 km or 5 minutes away with allowance income up to 4x the new functional bureaucrat. Informant A said that he had to spend approximately one million per month just to consume his motorized vehicle to go to work and carry out counseling activities. That does not include if the vehicle experiences problems that often occur while on the way to work. Of course, that adds to their expenses.

The problem that the young informants often complained about was why seniors were not placed in remote areas. They have more experience and greater allowances or more funds to lighten their transportation burden. What is interesting is that the seniors consider young functional bureaucrats who have no experience that should be placed in remote areas with various complexities of existing problems.

The second challenge is the difference in workload and social inequality among bureaucrats. One of the obstacles to this problem is the non-fulfillment of the ideal number of employees in one city which affects the differences in the distribution of employees to regions. The non-fulfillment of the ideal number can be seen from comparisons between functional bureaucrats in one region and another city, and information from the province. The two informants with central functional bureaucrat status in the area explained that ideally in one region there are 3-4 functional bureaucrats assisted by one non-permanent employee. However, the phenomenon that occurs in the city is that there are still areas that are very lacking because they have to handle 12 sub-districts. So that in some regions there is only one functional bureaucrat with a non-permanent employee and there is one region with three employees.

This imbalance results in several things such as poor division of labor in one region, unequal workload plus many functional bureaucrats who do not master modern technology directly related to work, and social and economic inequality among bureaucrats. The informants told of friends who work in the same profession in other cities in the same area, amounting to 3-4 people. Each division of them is very good and can work optimally according to the division of tasks. In contrast to the area where they work, where there are only two functional bureaucrats accompanied by one non-permanent employee. The effect is that one person can work more than the workload should be. For regions that have young and old functional bureaucrats, the division of labor is often unfair and more burdens are placed on the young functional bureaucrats.

In some areas where only old functional bureaucrats are filled, assign almost all of their work to non-permanent employees who are paid 10x below their income. One of the informants who worked as temporary employees said that they only received half the wages of functional bureaucrats even though they were the ones doing the work of functional bureaucrats. They only rely on the kindness of functional workers to get more wages.

Meanwhile, functional bureaucrats are of the view that economic welfare should be borne by structural bureaucrats who have offices in the department. This is because the recruitment of non-permanent employees and the payroll system are carried out by structural bureaucrats. However, depending on non-permanent employees to do some of their work, functional bureaucrats must give up some of their wages to provide additional wages for functional bureaucrats. The rules that have been in effect since last year state that 80% of wages for non-permanent employees are from structural bureaucrats, while 20% are from functional bureaucrats. For functional bureaucrats, this is detrimental to their party because in the previous rule, 100% of wages for non-permanent employees were the full responsibility of structural bureaucrats.

The problem is, apart from being responsible for the 20% wages for these non-permanent employees, so far functional bureaucrats also often provide other wages when helping with their work. So that functional bureaucrats have two choices, they must give up part of their income for non-permanent employees or use their office cash budget which is not so large.

Third, to pay personal debts due to official policies. All informants who work as functional bureaucrats have the same opinion that a series of policies carried out by the service forces them to be in a state of debt. The leadership of the new service head who quickly rotated coordinators for all functional bureaucrats resulted in an empty cash budget for each region. Emptying the cash in each region is to avoid conflicts over the use of the budget between the old leadership and the new leadership, so this normative rule requires each regional office to fill the cash gap in the regional office in its way.

Unfortunately, the emptiness of office cash budgets in the regions is not offset by the leadership strategy of the head of the service which tends to require a program that brings the regent and his wife to each region. The problem is that for the implementation of the program to bring in the regent and his wife for different programs, the regions have to spend quite a large budget, and this is not by their normative regulations which require that the office's cash budget be empty after the regional coordinator is appointed. So functional bureaucrats must carry out their official desires which are political by having personal debts.

Informant A said that he and his coordinator had to owe several million rupiahs in personal debt to organize several events requested by the agency. He said that one of the events was a national program that had been designed by the province for several points that received financial support, one of which was in his area. Funds amounting to 18 million by the province to meet the nutritional needs of pregnant women and toddlers had to be diverted at the request of structural bureaucrats for the holding of visits by the regent's wife. In this program, he admits that he does not have to be in debt because all programs are funded by the province. However, this material loss has an impact on the non-realization of program targets set by the province.

Meanwhile, another program according to the official's request is the holding of visits by the local regent. Functional bureaucrats admit that they ultimately have personal debt at different face values. The first informant said that he owed 4 million. While the second informant has a debt of 8 million. The two informants said that their friends in other areas were even willing to have a debt of 12 million for the implementation of the program to bring in regents in their areas. The expansion of organizing the event does not only have to prepare the place as attractive as possible, but various entertainment events to give up to 100 thousand in cash to each participant who attends. Of course, this makes implementing the program feel more expensive because of the regent's agenda. The agenda for the visit of the regent and his wife is important considering that the party that bears his name failed to control the entire region in the previous regional head election.

Even though in the end the disbursement of funds from the agency through a budget misappropriation scheme was able to cover personal debts, form of material losses still existed for functional bureaucrats. He is an employee who has just been appointed as a functional bureaucrat. Its economic life is still far behind compared to fellow functional bureaucrats. So if you have personal debt that is equivalent to your salary and benefits, then in that month you have to reduce many of your basic needs, including the needs of your newborn baby. So material losses in that month are the same as reducing their essential basic needs.

Fourth, the last reason is to recover office cash. All informants had the same opinion that there was a budget misappropriation that had to be made to replenish the office cash. Empty office cash will certainly have a bad effect because every time a program is implemented, it will result in the use of personal money and functional bureaucrats have to borrow again. This is due to two things. Rules that contain regulations or policies that contain the use of money to implement programs are not following conditions in the field. Informant A as the treasurer said that the rules implemented by structural bureaucrats regarding the use of program budgets were too strict and inflexible for field operations.

Informant A gave an example of the rules that apply, for example when inviting the public, the budget is limited to the number of participants based on the number of cadres and even the budget for snacks. The problem is that the team in the field when they are going to carry out the outreach have to pay for building and cleaning guards, additional snacks for sub-district officials who have facilitated them by lending their rooms, and other needs which are not contained in the regulations that apply.

Another reason is those functional bureaucrats are required to always carry out programs, but money for program implementation will be given after they have finished implementing programs. Interestingly, the programs implemented with liquid funds are often inconsistent and below the program funds implemented. For example, when the program is held, funds amounting to 4 million rupiahs are spent. However, once disbursed, the structural bureaucrats limited the disbursement to a maximum of 3 million rupiahs. Functional bureaucrats certainly experience a deficit in the office cash budget and even their debts are not repaid. The second informant who was a victim of this policy admitted that his debt of 8 million for a new office could be disbursed almost 8 months later. Repayment of this debt can be done after they submit fake SPJ activities several times to pay off their debts due to office policies.

**Debating Classical Phenomenology and Neo Phenomenology**

The actor's personal life described earlier became one of the main points where the hardships of life as a young mother with a young child were the initial driving factor. The actor tells about the conditions he experienced regarding his difficult obstacles in the world of work as a bureaucrat while he experienced conditions that other bureaucrats at his place of work might not experience. Here the actor is faced with two forms of life, namely personal life and life at work. In my personal life, the economic ability of an employee who has just graduated as an ASN and has a small family is a tough challenge. Even though they have status as central employees, personal life such as personal needs, children's needs, transportation to work, and rented housing is a world that is a primary needs.

An important point that forms the basis of the scientific attitude of actors is when they tell stories about how they manage the office budget and their budget. The actors admitted that for the sake of office matters which had very little financial reserves, they used more of their money first before they finally returned the money. The problem is that if you use a formal legal mechanism, the private money will not be returned in its entirety. So it requires a cooperative mechanism for budget misappropriation to return their money in full. There is excessive use of the budget which cannot be handled according to formal legal requirements due to changes in activities carried out by structural parties as well as sudden changes in internal agency policies. So that activities that have been planned with budget allocations that have been calculated by functional bureaucrats eventually swell. The problem is that this mechanism has become a pattern in which office debt-to-personal finance mechanisms are becoming commonplace.

From this description, it becomes blurred the boundaries where office financial problems must use personal money as a point of contact where personal and office life do not have clear boundaries. On the one hand, actors are faced with a situation that chooses with the existing conditions by taking into account the nature of other fellow human beings, but on the one hand, they are faced with something that has been given where they sit in a role that cannot fight and just follow the flow. Schutz's view of world life and the natural attitude of actors is justified where actors have no clear boundaries on whether the sacrifice of using their money is a reason for the continuation of activities in their office or whether they consider that the office is a part of their life as well as personal life. Thus, the real problem is no longer how actors have a separate personal life from office life, but rather that the two lives form a structure into the province of the meaning of the combination of the two.

The existence of personal life and work life is a dimension that ultimately brings points to the position of the actor experiencing the merging of meaningful life structures into a separate province of meaning. In this context, the reality of budget problems cannot be separated from how other interventions in their lives exist. Although the family can be a potential in the structure of life, personal reasons are not only that. Their economic ability and their actions with other people in their personal lives certainly have a big influence in encouraging them to engage in negotiations. Of course, this argument is not an easy thing to find out what side of personal life is like. When viewed from the experience of the actors, each actor has different economic capabilities. However, they have the same view of their personal lives and even their work domain is also a determinant in taking that attitude.

The thing that should be debated is whether the layered structure of life is caused by the conditions of personal experience that exist within humans or whether the structure of life is influenced by the circumstances and surrounding conditions. This debate has led to two different schools of thought among sociologists. The concept of the situation that affects the individual was adopted by Schmitz which ignores intersubjectivity which should be the main study of sociology. Schmitz's idea that encourages the existence of a felt body is the basis for how to shape individual experiences (Bello et. al., 2002; Griffero, 2018, 2019; Gugutzer, 2020; Schmitz, 2011; Schmitz et al., 2011). Of course, this invites debate between classical phenomenology and new phenomenology, whether actors are ultimately influenced by awareness of the structure of life or are more influenced by the body that perceives the situation around it. However, the statements made by the subjects did not indicate any pressure that arose during certain events. This shows social a priori and the basic concept of Schmitz (2011) does not succeed in showing what involvement the body feels in certain situations.

The absence of certain situations that are pressing on the subjects indicates that situational factors as stated by Schmitz cannot be carried out in all phenomenological studies. A priori social actors tend to side with consciousness built on old phenomenology rather than felt-body (affective involvement) as a methodology initiated by new phenomenology. The experience of awareness that arises as a result of the structure of the actor's life dominates the actions of actors who act fully in committing deviations.

1. **CONCLUSION**

The experience of actors in committing acts of budget deviation is influenced by two main dimensions, namely the world of work and personal life. In the world of work, actors are faced with two things, namely rules or policies that do not have effectiveness and efficient for bureaucrats, work inequality between seniors and juniors, and structural and functional inequality. Meanwhile, in his personal life, actors are faced with geographical challenges and the distance from their workplace which affects the family's financial condition and there is no support from the office. These two structures of life are like what Schutz explained about scientific attitudes which have no partition between the world of life and the natural attitudes of actors. However, this research has limitations because it only looks at the experience of functional bureaucrats. Other studies can analyze the phenomenology of other actors who are at odds with functional bureaucrats in budget fraud.

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