

Phenomenology Analysis of Functional Bureaucratic in Budget Abuse

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ABSTRACT: *This research aims to look micro-based on the subject's experience of how several bureaucratic actors in small towns commit the phenomenon of budget abuse. The research method used is a qualitative approach with a phenomenological research type. The primary data was obtained by interviewing five main informants and field observations, while the secondary data was obtained from various related encyclopedia sources. Data analysis used Moustakas' theory by reading interview transcripts, horizontalization, a cluster of meaning, and developing textural descriptions to validate reflexivity, credibility, and transferability. This study's results reveal how corruptors' actions are more motivated by a person's scientific attitude, which is based on social a priori as explained by classical phenomenology, compared to situational factors that are felt by the body as initiated by neo-phenomenology.*

Tujuan dari penelitian ini adalah untuk melihat secara mikro berdasarkan pengalaman subjek bagaimana fenomena penyalahgunaan anggaran yang dilakukan oleh beberapa aktor birokrat di kota kecil. Metode penelitian yang digunakan adalah pendekatan kualitatif dengan jenis penelitian fenomenologis. Data utama diperoleh dengan wawancara kepada 5 informan utama dan observasi lapangan, sedangkan data skunder diperoleh dari berbagai sumber ensiklopedia yang berkaitan. Analisis data menggunakan teori Moustakas dengan membaca transkrip wawancara, horizontalisasi, cluster of meaning, dan mengembangkan deskripsi tekstural. Adapun validasi dengan reflexivity, kredibilitas, dan transferability. Hasil penelitian ini mengungkap bagaimana tindakan oknum koruptor lebih dilatarbelakangi oleh sikap ilmiah seseorang yang berlandaskan apriori sosial sebagaimana dijelaskan oleh fenomenologi klasik dibandingkan dengan faktor situasional yang dirasakan oleh tubuh seperti yang diprakarsai oleh neo-fenomenologi.

Keywords: *Phenomenological Analysis, Functional Bureaucracy, Budget Abuse.*

I. INTRODUCTION

The discourse on bureaucratic corruption currently has two strands along the way. The first debate concerns 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 by the minimal recognition of work benefits.

(Dahlström, Lindvall, & Rothstein, 2013) found that high bureaucratic corruption is caused not by low wages but by high discretion, especially in policy and budget management. (Dahlström et al., 2013) research is reinforced by (Duvanova, 2014) that high intention not matched by the high rule of law also creates high corruption. Meanwhile, (Charron, Dahlström, Fazekas, & Lapuente, 2016) and (Brierley, 2020) research show that bureaucratic bureaucracy is caused by a negative relationship between bureaucrats and politicians coupled with a lousy 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, Chaudhuri, Erkal, & Gangadharan, 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 analyze cause and effect relationships at a macro level consisting of five hypotheses. Still, the problem is that none of the five hypotheses directly leads to what forms of culture and values influence someone to do something illegal.

Research conducted by (Larmour, 2016) seeks to explain some of the links between a culture with the potential for corrupt behaviour, religion, gender, and individual belief in specific social and political values. He is optimistic when describing various modern traditions where lower-level individuals often give tips or gifts as corrupt behaviour. The problem is that there needs to be a 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 immoral without exploring other more rational intentions or reasons.

(Dalton, 2005) views the failure of various proofs regarding corruption so far has being caused because they do not see it as a social construction. (Beltran & Gonzalez, 2019)

certainly explains two mistakes that often occur when people get stuck with the term corruption with culture. First is the triviality objection, namely the act of showing that everything humans do is cultural in some way or another. Second, the circularity objection 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.

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

Husserl, the originator of classical phenomenology, provides the foundation of phenomenology in searching for separated actors based on life-world and natural attitudes. Schutz translates Husserl's definition of the world of life as a genuine attitude experienced by mature individuals who are vigilant and act among fellow human beings. Meanwhile, a realistic attitude is defined as a condition of human consciousness that accepts everyday life's reality as something given (Dreher, 2009).

Phenomenological studies that tend to separate world-life and natural consciousness are rejected by Schutz, who manages 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 truth 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 they finally carry it out.

II. METHOD

This study uses qualitative methods to obtain descriptive data and even capture the meaning of functional bureaucrat actors (Creswell, 2014). The approach is phenomenology to trace the perpetrator's record in committing the deed. Schutz states that phenomenology is adequate 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. 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 embezzlement. (Moustakas, 1994) suggests at least four research analyses, namely the initial data describing the interview transcripts. The second is horizontalization which then inventories important statements from informants, the third essential statements, which have been inventoried, are then

divided into themes based on units of meaning. Furthermore, the fourth describes how the subject's experience is retold. This study uses data validity techniques initiated by (Sundler, Lindberg, Nilsson, & Palmér, 2019) concerning three things, namely reflexivity, credibility, and transferability.

III. RESULT AND DISCUSSION

This research will be divided into several stories from informants. Classification of stories is a distribution based on the clustering of meanings and the information provided by the informants. Budget misappropriation is only one small phenomenon among the various phenomena accompanying it. Several incidents 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 do not favour workers in the field. So this section will discuss 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 and social norms and even leads to acts of corruption. However, the fraudulent actions carried out by bureaucrats are how they divide the office's financial rations into personal funds and as a method of proper financial management. The existence of policies that are not synchronized in terms of regulations and internal disbursement policies that change over time causes functional bureaucrats to develop strategies for 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 cannot be interpreted as an administrative violation or illegal because everything goes through an administrative process by the rules. The supervision process has gone through a strict supervision process by the financial audit agency. This means that there is no maladministration process and 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 in the service office so that the violations could not be detected.

Budget misappropriation was carried out not only once or twice but several times. In the last 14 months or so, functional bureaucrats have made eight types of deposits which, in total, are close to 350 million to structural bureaucrats. Budget diversion is 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 in the budget disbursement system implemented by the institution. Because functional bureaucrats are central employees, the facilities they receive, including allowances, come from the centre. 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.

The informants acknowledged this dependency relationship due to two things: the authority owned by structural parties and the funds owned by functional bureaucrats. Functional bureaucrats admit that operational funds originating from the centre in each region are significant compared to structural bureaucrats who depend only 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 in fellow new employees. Functional employees receive salaries and benefit two times more than structural bureaucrats. Even structural employees already in the 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 they received unpleasant treatment when they entered as functional bureaucrats. 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 a team member who has just passed selection but has a salary equal to or 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 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 relevant parties disadvantaged, is not interpreted as something negative by applicable. 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 rather than flat urban areas. The number of functional bureaucrats in the city is limited to only 34 people. The zoning distribution among bureaucrats needs to be more equal and 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. That was not the reason, but because of the likes and dislikes of what structural bureaucrats did to functional bureaucrats.

The two interviewed informants 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 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 scary 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 challenging. The second informant only encountered one course, which had steep inclines and descents with dangerous landslide paths. Meanwhile, informant A had to go through a challenging route with steep slopes 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 travelled affects the condition of the economic inequality of the informants. The two informants were functional bureaucrats who had just started working for about two years. New employees' state indicates they are at the lowest position in the hierarchy. This means they are bureaucrats with the most insufficient income compared to more senior bureaucrats. This gap is the income difference between seniors and juniors and functional bureaucrats in areas close to where they live. Some are only 2 km or 5 minutes away with allowance income up to 4x the new functional bureaucrat. Informant A said he had to spend approximately one million monthly consuming his motorized vehicle to go to work and conduct counselling activities. That does not include if the car 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 outstanding allowances or funds to lighten their transportation burden. Interestingly, the seniors consider young functional bureaucrats with no knowledge 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-fulfilment of the ideal number of employees in one city, which affects the differences in the distribution of employees to regions. The non-fulfilment of the perfect number can be seen from comparisons between functional bureaucrats in one part 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 team member. However, the phenomenon in the city is that there are still areas that need to be improved because they have to

handle 12 sub-districts. So that in some regions, there is only one functional bureaucrat with a non-permanent team member and one part with three employees.

This imbalance results in several things, such as poor division of labour in one region, unequal workload, 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 is perfect and can function optimally according to the division of tasks. In contrast to the area where they work, there are only two functional bureaucrats accompanied by one non-permanent team member. The effect is that one person can work more than the workload should be. For regions with young and old functional bureaucrats, the division of labour is often unfair, and more burdens are placed on the young functional bureaucrats.

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

Meanwhile, functional bureaucrats believe that economic welfare should be borne by structural bureaucrats who have offices in the department. This is because structural bureaucrats carry out the recruitment of non-permanent employees and the payroll system. 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 the salary for non-permanent employees is from structural bureaucrats, while 20% is 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, functional bureaucrats also often provide other wages when helping with their work. So practical 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 believe that a series of procedures carried out by the service forces them to be in debt. The leadership of the new service head, which quickly rotated coordinators for all functional bureaucrats, resulted in an empty cash budget for each region. Emptying the cash in each area is to avoid conflicts over the use of the allocation between the senior 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 parts 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 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 region to meet the nutritional needs of pregnant women and toddlers had to be diverted at the request of structural bureaucrats to hold visits by the regent's wife. In this program, he admits that he does not have to be in debt because the province funds all programs. However, this material loss impacts the non-realization of program targets set by the area.

Meanwhile, according to the official's request, another program is holding 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. At the same time, the second informant has a deficit of 8 million. The two informants said their friends in other areas were even willing to have a debt of 12 million to implement the program to bring in regents in their regions. 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 regent's and his wife's visits is essential, 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, a form of material losses still existed for functional bureaucrats. He is a team member who has just been appointed as a functional bureaucrat. Its economic life still needs to catch up compared to fellow functional bureaucrats. So if you have personal debt equivalent to your salary and benefits, then in that month, you have to reduce many of your basic needs, including your newborn baby's needs. So material losses in that month are the same as lowering their essential basic needs.

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

Informant A gave an example of the rules that apply. For instance, 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 always required to carry out programs, but money for program implementation will be given after they have finished implementing programs. Interestingly, the programs implemented with liquid funds often need to be more consistent and below the program funds implemented. For example, funds amounting to 4 million rupiahs are spent when the program is held. However, the structural bureaucrats limited the disbursement to a maximum of 3 million rupiahs once disbursed. Functional bureaucrats experience a deficit in the office cash budget, and their debts must be repaid. The second informant, a victim of this policy, admitted that his debt of 8 million for a new office could be disbursed almost eight months later. Repayment of this debt can be made 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 work as a bureaucrat. In contrast, he experienced conditions that other bureaucrats at his place of work might not experience. Here the actor faces two forms of life, personal life and life at work. In my personal life, the financial ability of a team member 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 individual needs, children's needs, transportation to work, and rented housing, is a primary need.

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 with minimal financial reserves, they used more of their money before they finally returned the money. If you use a formal legal mechanism, the private capital will not be entirely returned. So it requires a collaborative tool for budget misappropriation to return their money fully. 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 and sudden changes in internal agency policies. So 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 face a situation that chooses with the existing conditions by considering the nature of other fellow human beings. Still, on the one hand, they are faced with something that has been given where they sit in a role that cannot fight and 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 and work life is a dimension that ultimately brings points to the actor's position 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 potential in the structure of life, personal reasons are not only that. Their financial ability and actions with other people in their personal lives certainly significantly influence them to engage in negotiations. Of course, this argument is challenging to find out what side of an individual life is like. From the actors' experience, 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.

What should be debated is whether the layered structure of life is caused by the conditions of personal experience within humans or whether the circumstances and surrounding states influence the design of life. This debate has led to two different schools of thought among sociologists. Schmitz adopted the concept of the situation that affects the individual, ignoring intersubjectivity, which should be the primary study of sociology. Schmitz's idea that encourages the existence of a felt body is the basis for how to shape individual experiences (Bello, 2002);(Griffero, 2018);(Griffero, 2019);(Gugutzer, 2020);(Schmitz, 2011). Of course, this invites debate between classical 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 them. 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, Müllan, & Slaby, 2011) fails to show what involvement the body feels in certain situations.

As stated by Schmitz, the absence of specific situations pressing on the subjects indicates that situational factors 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 due to the structure of the actor's life dominates the actions of actors who act entirely in committing deviations.

IV. CONCLUSION

The actors' experience in committing acts of budget deviation is influenced by two main dimensions: the world of work and personal life. In the world of work, actors face two things: rules or policies that are not adequate and efficient for bureaucrats, work inequality between seniors and juniors, and structural and functional inequality.

Meanwhile, in his personal life, actors face 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 at odds with functional bureaucrats in budget fraud.

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