



BUREAUCRATIC BEHAVIOR IN THE IMPLEMENTATION OF CAPITAL EXPENDITURE BUDGET IN THE OFFICE OF PUBLIC WORK AND SPATIAL PLANNING OF SUMEDANG REGENCY

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Abstract

The behavior of bureaucratic apparatus in the implementation of the capital expenditure budget in the Office of Public Works and Spatial Planning of Sumedang Regency, West Java Province, still shows a deviant tendency. The problem behind the bad behavior of bureaucratic apparatus in managing the state budget is because of the lack of self-control to prevent deviant behavior and, vice versa, there is a strong intention to behave deviant. Therefore, the purpose of this study is to examine the implementation of the capital expenditure budget in the perspective of the behavior of individual bureaucratic apparatus related to intentions that are formed from a combination of attitudes, subjective norms, and behavioral control. The research method used is qualitative with a behavioral approach so that it can explain the data and information obtained from observation, interviews, and focus group discussions. The validity and reliability of the research are explained and verified with the theories of public administration science so that answers can be formulated as the formulation of the problem. The results showed that the behavior of the bureaucratic apparatus was determined by the intention of a number of efforts and endeavors to make a growing deviation in the implementation of the capital expenditure budget, it was built from the attitude of bureaucratic apparatus that lacked integrity and ployed loyalty. The attitude of the apparatus is in line with the subjective norms of the leaders and stakeholders who hope that each individual who plays a role in project management will get a number of resources determined according to the budget ceiling amount of the contract package for construction work and procurement of operational goods. The attitude and subjective norms of the bureaucratic apparatus can be achieved well because the behavior control is confirmed to be very low.

Keywords: Behavior, Bureaucratic Apparatus, Capital Expenditures, Deviations.

I. INTRODUCTION

This research is about the behavior of the bureaucratic apparatus in the implementation of the capital expenditure budget in the Public Works and Spatial Planning Office of Sumedang Regency with deviant intentions. Based on national online media report Tempo.co (Aji, 2018) that indications of deviation from the implementation of project work even occurred in budget planning, namely project proposals involved improper channels of

central finance officials. The fact that there was a room sealing to the room of the Head of the Public Works Office of Sumedang Regency by the Corruption Eradication Commission in relation to cases of gratification to officials of the central finance ministry regarding the proposed regional balance fund of the 2018 RAPBN shows that the problem of deviating state budget governance is still ongoing (Rustandi, 2018).

Human behavior is usually carried out in a reasonable way, they consider their behavior based

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on existing information, and implicitly or explicitly also consider the consequences of their actions (Ajzen, 2005, p. 94). A bad effect of the impact of a particular behavior action can function as behavioral control. The concept of planned behavior theory with empirication on the behavior of the bureaucratic apparatus in implementing the capital expenditure budget is at the core of this research. Ajzen (2005, p. 94) explains that there are three main predictors that influence individual intentions to conduct a behavior, namely attitude toward the behavior, subjective norms toward behavior (subjective norms), and perceptions toward behavioral control (perceived behavioral control).

The behavior of the apparatus that deviates from the regulatory provisions stipulated in the context of basic tasks, functions, responsibilities and their role in decision making and execution of program implementation is still dominant in the bureaucratic arena in Indonesia. As an illustration, according to data from Indonesian Corruption Watch (ICW), deviant apparatuses who have been convicted of corruption in the 2004-2018 period consist of 104 regents/regional heads and 2,537 ASNs with disrespectful termination or dismissals. The disrespectful termination is stated in a Joint Decree between the Minister of Home Affairs (Minister of Home Affairs), Minister of Administrative Reform and Bureaucracy, and Head of the National Civil Service Agency (BKN).

One area that often occurs in apparatus deviations in corrupt practices with various modes is the field of capital expenditure implementation, especially in the area of public works which is susceptible to deviations. This is in line with the findings of the Supreme Audit Agency's (BPK) Accountability Report (LHP) related to the compliance of the Sumedang District Government in the 2017 budget year to legislation with findings in the form of 1) There is an overpayment of IDR607,277,693.55 in 14 packages for the procurement of workplace buildings. 2) There is an overpayment of 8 work packages at the PUPR service in the amount of IDR518,938,271.71. The excess payment is in the form of a mark-up of PUPR service work and once calculated by the BPK auditor, the realization is not as budgeted. Indeed, the realization of the capital expenditure budget aims to improve community empowerment, one of which is through the development of cross-sector infrastructure. Community empowerment has not been an important theme until the era of openness as it is now. Along with the development of government, the good and bad of the government is very synonymous with the behavior of the bureaucratic apparatus in carrying out their work. In

other words, the depravity of the government begins with the behavior of the bureaucratic apparatus that deviates from the rules and regulations, habits, procedures, and folkways.

The government's ability to compile and make quality public policies is, of course, a function of the quality of the apparatus and officials of the government bureaucracy. The actualization of public policy is in the form of public services of program activities; both routine programs and certain projects. Suparman (2017) mentions that public services are actually expected by the service user community in prime form and delivery in the sense that services are easy, fast, precise, and safe as characterized by non-convoluted services, well-informed services, responsive, accommodating, consistent and the existence of certainty (time, cost, legal) and unofficial levies are not found. It can be said that human resources in the government bureaucracy will also shape the ability of the apparatus to make and develop policies. The quality and effectiveness of government programs and control over corruption deviations are critical and strategic factors that will determine the achievement of a credible and accountable government level.

Efforts to implement the ideal capital expenditure budget that is supported by the behavior of the bureaucratic apparatus, which are in line with the objectives of the nation and state, are formulated and re-implemented. Synchronizing capital expenditure in priority programs that include physical infrastructure can realize the achievement of development in a focused and authentic manner. The success of the development is of course with a mature design plan, right on target, without leakage, transparent with strict and layered supervision. Even so, cheating behavior is often found, which is known, facilitated, and carried out by each individual apparatus in the holding of tenders; the existence of sale projects and illegal levies, neglect of work contract's essence and material; declining quality and technical age of work results; non-intensive supervision, monitoring and evaluation; disbursement of financial administration that does not match progress; and manipulation of backing up data in regional financial audits.

The state revenue used for capital expenditure, on the one hand, is clearly not easily obtained given the global economic trend that is not conducive and the competitiveness of national products that are still not competitive. So, the key word is that the use of the budget must be prudent, strict, obedient, wise, and linear with its planning. Current contradictory conditions can be seen from the findings of the audit of regional expenditure specifically for capital expenditure in Table 1.

Table 1.
Findings of BPK RI Bandung Representative

No	Remarks	Budget Year				
		2012	2013	2014	2015	2016
1	Allocation of capital expenditure	76.765.840.500	65.235.696.500	57.398.227.150	108.172.472.030	149.749.959
2	BPK findings	6.828.683.965.50	1.283.468.231.49	698.883.826.01	4.200.306.100	2.502.346.826.46
3	Finding criteria:					
	• tax fraud	679.126.060.00				
	• lack of volume	300.183.350.85	878.294.458.40	26.412.668.92	1.709.516.100.00	2.502.346.826.45
	• not according to specifications	300.183.350.83	121.055.983.40	672.421.157.49		
	• expensive pricing	56.838.655.20	71.386.569.07			
	• wrong financing	407.242.032.76	172.342.743.80		2.490.000.000.00	
	• duplication of work				790.000.00	
	• equipment inefficiency		40.388.476.57			

Source: processed from LHP BPK RI Bandung Representative 2016

There are various deviations in bureaucrat behavior. According to Mariana, the public's dissatisfaction and protest over the performance of public officials in providing public services has indicated a lack of public officials' awareness of values, norms, work philosophy, and work orientation (Mariana, 2008, p. 1). This can be seen from a number of cases that indicate a deviation in behavior among public officials, such as plots of gate cases, corruption, and the like. Even though in the context of a patrimonial society, leaders' behavior becomes an example that is emulated by society.

Individual behavior has self-interest with all its subjectivity, namely institutional rules and constraints that are present in bureaucratic reform. Moreover, the formation of the behavior of each apparatus results from the intention to carry out certain behaviors. In turn, behavioral intention is caused by attitudes, subjective norms, and behavioral control as well as planned behavior theory as proposed by (Ajzen, 2005, p. 95). This research also makes the Ajzen theory as guidance. Therefore, the behavioral approach is the approach used in answering research problems so that the research on the implementation of the capital expenditure budget at the Public Works and Spatial Planning Office of Sumedang Regency is considered interesting to examine in more detail and in-depth from the behavioral aspects of bureaucratic

apparatus in individual perceptions.

Starting from the problem statement expressed, the problem question formulation is: "How do bureaucratic officials behave in the Capital Expenditure Implementation in the Public Works and Spatial Planning Office of Sumedang Regency, West Java Province?"

The purpose of this study is to analyze and explain the deviant behavior of bureaucratic apparatus in the implementation of the capital expenditure budget in the Public Works and Spatial Planning Office of Sumedang Regency, West Java Province.

The study of the behavior of apparatus in an organization is described as essential, a behavior is a function of its consequences. People who are most likely to carry out the desired behavior if they are rewarded for doing so; this reward is most effective if given immediately after the desired response; and behavior that is not rewarded, or even punished, is less likely to be repeated (Skinner, 2002, p. 9).

Specific behavior in bureaucratic apparatus is described as "errors, fraud, and deviants that occur in the administration of activities or actions, one of which is the behavior carried out by humans as the main actors in the bureaucracy who are referred to as the bureaucratic apparatus. The bureaucracy itself becomes a realm of administration with all forms of administrative criminology" (Makmur,

2013, p. 195).

The research related to the behavior of the bureaucratic apparatus and the implementation of the state budget has been carried out by several previous researchers such as Saputra, namely "The Influence of Perceptions of Attitudes, Subjective Norms and Behavior Controls on Intention to Allocate Environmental Based Budgets to Regency/ City Governments in Lampung Province". The result of the study concluded that perceptions of attitudes, norm perceptions, and perceptions of self-control have a positive effect on the intention to allocate environment-based budgets (Saputra, 2017, p. 62). The higher the perception of self-control of government officials, the intention to allocate environmental-based budgets will tend to increase as well.

Other research on apparatus behavior was carried out by Lawongo, Lumolos, & Sumampow (2017). This study aims to examine the factors that influence attitudes, behavior, subjective norms, and behavioral control of the intentions of bureaucratic apparatus in conducting frauds in the procurement of goods and services that are moderated by compensation suitability. The finding of the study is that the compensation conformity moderated the attitude, and apparatus self-control in the intention to commit procurement of goods and services fraud. Other research by Susanto (2016, p. 2) that measures the influence of competencies, compensation, and legal sanctions on the behavior of apparatus in the procurement of goods and services. This study emphasizes more on the legal aspects as an approach to the problem of apparatus irregularities. The research by Hasiara (2013, p. 108) identifies and establishes the ideal attitudes of the bureaucratic apparatus in implementing regional income and expenditure budgets. The main finding of this study is that the honest attitude of the bureaucratic apparatus in implementing the Regional Budget can curb deviant behavior.

Referring to the four results of previous studies as outlined above, it can be observed that there are research methods that use a qualitative-descriptive approach so that it is more possible to explore unexpected things during the field observation phase. In addition, the research that the author did prioritizes the emic perspective, especially key informants that are directly related to the behavior of the bureaucratic apparatus in implementing the budget. While other authors put forward an ethical perspective that examines the views of researchers at the empirical level. This research is important and interesting to do considering the self-perspective on the level of intensity and self-control in each figure of the apparatus, which is a good determinant of

the bad management of state money. This study explores the intangible factors that encourage apparatus behavior resulting in action on Lamonga's research in the form of quality public services. In Hasiara's research, honesty seems to grow just like that without reviewing the values that influence it.

Organizational culture in the public sector emphasizes public service because it influences the creation of good public services. One of the organizational cultures is employee competency. Services provided to the public are a form of output that has been processed by employees and workers who are in the organization. With the interaction and communication between employees and the interaction of communication between employees and the public, it will foster a good organizational culture (Wahyuni, 2015, p. 97).

The implementation of the capital expenditure budget is an integral part of the regional budget. The implementation of the budget must pay attention to the planning and control process. Muhyarsyah (2016, p. 64) argues that the Regional Budget basically contains a financial plan obtained and used by the regional government in order to carry out public services within one fiscal year. The planning process is important and the control process to determine the achievement of the plan is also important. While the budget process provides essential relationships in both processes.

Bowman and Kearney in "State and Local Government books: The Essentials" states that "To understand public administration, one must have a grasp of budgetary politics". This statement cannot be separated from the development of the meaning of 'regional budget' in the construction of politics and public administration. Experts from the United States, like Wildavsky (1986, p. 350) —with his view: "a normative theory of budgeting would be a comprehensive and specific political theory detailing what the government action is to be a particular time" - and Fenno in the decade 1960s, followed by other experts such as Shick and LeLoup. Initially, they assumed that the budget was a political struggle because the effort to allocate funds for revenue and expenditure occurred in the legislature.

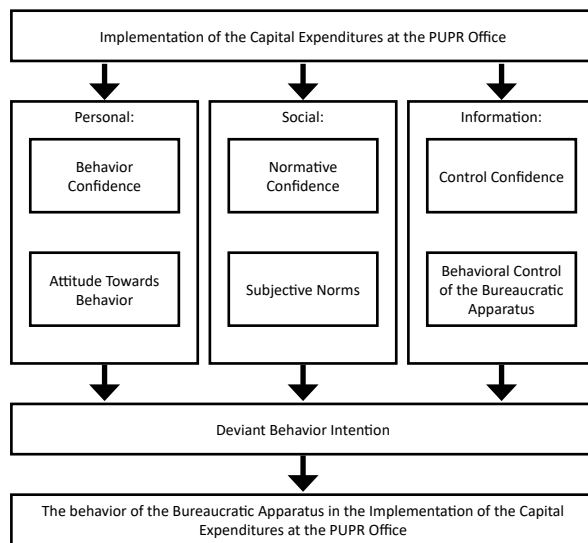
Opinions that are almost similar, conveyed by Soekarwo (2003, p. 22) that "this stage is the stage of elaboration of the political agreement that has been made between the executive and the legislature. At this stage, it is always carried out entirely by the bureaucracy independently."

The limited focus of this research leads to the implementation of the capital expenditure budget. The view of the capital expenditure budget according to Bland & Nunn (1992, p. 34) that "capital budgets

are project specific, usually providing details on project location and design, funding sources, the time frame for completion, and the percentage of the project completed to date.”

Therefore, this study will focus on discussing the background and several dimensions related to the behavior of the bureaucratic apparatus in managing the capital expenditure budget. The dimensions of apparatus behavior are the background of apparatus behavior, attitudes toward behavior, and subjective norms.

Furthermore, the Thinking Framework in this study is illustrated as follows:



II. METHOD

The research method used in line with the characteristics of the research object is descriptive-qualitative. The qualitative-descriptive research method was chosen to describe the phenomenon of apparatus behavior in the implementation of capital expenditures that took place in the Sumedang Regency Public Works and Spatial Planning Office (PUPR) according to the perspectives of both staff-level officials and officials who give orders.

Qualitative research methods are carried out considering that data can only be understood and revealed through the perceptions and interpretations of the actors that are difficult to quantify so that the proper meaning of the behavior of the apparatus can only be given by people involved in implementing capital expenditure as the focus of the study. In addition, by carrying out a qualitative approach, it can give birth to the empathy of researchers to be able to adapt themselves to the various realities and dynamics of the interaction of apparatus of capital expenditure providers.

The data collection technique is carried out by conducting direct observations to the place where the capital expenditure process takes place. Observation technique is carried out to be more aware of the conditions in the field more deeply and real-time and to obtain an empirical picture of the findings. The results of this observation can make it easier to explain the linkages and phenomena of existing apparatus behavior.

In this study, also conducted in-depth interview methods to collect data and information. The use of this method is based on two reasons, first, with in-depth interviews, the researcher can explore not only what is known and experienced by the object under study, but also what is hidden deep within the research subject. Second, things being asked to informants can include things that are cross-time, which are related to the past, present, and future.

Interviews with parties directly involved in the implementation of capital expenditures and then the interview results are followed up by checking the literature by conducting documentation studies.

The informants were determined purposively with the snowball technique. Initially, the researcher sought information about people who were worthy of being used as base informants, namely people who knew well about the various activities in implementing the capital expenditure budget.

The base informants are officials and full-time employees at the Sumedang District Public Works and Spatial Planning Office who had previously served in the office, then partner companies that had worked on several infrastructure projects. Furthermore, based on information and input from the base informant, the researcher obtained data about informants who were competent in the field of job auctions and the implementation of the capital expenditure budget who could provide accurate data as key informants.

Through the snowball technique, the researcher determined 16 informants consisting of informants from Sumedang regency government officials and company partners involved in the auction. By involving both of them, it was hoped that this research could provide complete and reliable information needed to improve the implementation of the capital expenditure budget. The informants consist of: 1 echelon II B official of the Sumedang Regency government (Regional Secretary), 1 Head of Office, 1 Head of the Bawasda, 2 echelon IIIA officials and IVA at the Public Works and Spatial Planning Office, 6 staff, 4 partner companies, and 1 member of the Sumedang Regency Regional House of Representatives (DPRD). The details of the informants from the bureaucratic elements are classified according to position and echelon

level to understand the main tasks, functions, and responsibilities as well as their role in policymaking.

The research was conducted in three months from April to June 2017, before the researchers tested the data through triangulation techniques, which were through the process of checking, re-checking, and cross-checking of data obtained through theory, methodology, field findings, and researchers' thinking. The second phase of research is conducted from August to October 2018. The selection of Sumedang Regency was with subjective considerations in terms of easy data access and informant support is quite adequate and the research locus is relatively close to the home base of the researcher, so that field observations can be carried out intensively. The consideration of the substance of the research in Sumedang Regency on the performance of the infrastructure sector and public facilities is still under the spotlight, this is directly or indirectly related to the implementation of the capital expenditure budget that is still problematic.

III. RESULTS AND DISCUSSION

A. Background on the Behavior of the Bureaucratic Apparatus

Ajzen (2005, p. 96) explained that the behavior of the bureaucratic apparatus in managing the budget as the focus of this research can be analyzed according to the theory developed. The attitude of the apparatus as a manifestation of the implementation of performance is related to the background of the bureaucratic apparatus working according to the rules or otherwise making irregularities.

In the context of the implementation of the capital expenditure budget management in the Public Works Office of Sumedang Regency, based on the opinion by Ajzen (2002, p. 667) that several social factors can influence one's normative beliefs, namely: age, gender, education, income, experience, and knowledge. Constraints faced by the apparatus in implementing the capital expenditure budget to achieve effectively and in accordance with the rules of regulation are caused by limited knowledge and experience. The accumulation of limitations leads to actions that tend to violate the rules. Through interviews with auction committee staff, the researchers measured the extent to which the apparatus acted on a task that was deemed deviant, the informant said: "Proposing a budget ceiling for a work package has been added to the rupiah value, it is not a bubble, but we need tactical funds for many things. Unexpected and not covered in the budget. "Regarding the possibility of budget ceiling

engineering, the ULP Head stated that this could happen because the ULP Head could not control members of the working unit (Pokja)/apparatus not to do so. The opinion of the ULP Head is in line with what the Pokja members interviewed said, "I never did that. But that possibility can happen, this city is small, everyone knows each other. If someone acts like that, it will usually be seen later. There is monitoring from external apparatus partners who can sing so that it can cause problems. It's better not to do it."

The belief that the budget ceiling is greater than the actual value is gradually being accepted as a collective truth among the bureaucratic apparatus. Budget inflating is usually the mode of raising the specifications of goods so that the price of goods will soar.

Indeed, the corridor of regulations regarding the procurement of government goods/services have been regulated in the Presidential Regulation Number 54 of 2010. Part two of the ethics of procurement states that the parties involved in the procurement of goods and services must comply with ethics as follows: 1) Carry out the tasks in an orderly manner, accompanied a sense of responsibility for achieving the goal of smoothness and accuracy in achieving the objectives of procurement of goods and services. 2) Work professionally and independently on the basis of honesty and maintain the confidentiality of documents for the procurement of goods and services that should be kept confidential to prevent irregularities in the procurement of goods and services. 3) Avoid and prevent the occurrence of conflicts of interest of the parties related, directly or indirectly, in the process of procurement of goods and services. 4) Avoid and prevent the occurrence of waste and leakage of state finances in the procurement of goods and services. 5) Avoid and prevent abuse of authority and/or collusion with the aim of the personal, group or other party's benefit, which directly or indirectly harms the state.

The bureaucratic apparatus has the belief that individual institutions have the authority to supervise and audit the capital expenditure budget can be conditioned. Furthermore, this belief strongly encourages bureaucratic apparatus to be difficult or easy to behave fraudulently. The prepositions described above are in line with the research of Putra, Triyuwono, & Purwanti (2018) which concludes that in making a deviation, the intention of the state civil apparatus is not only influenced by the results of individual characteristics as in the theory of planned behavior. However, the interaction between individual characteristics and situational factors as consideration for civil servants who will

influence their intention to procure deviations or fraud in the procurement of goods and services. In the press and public conversation, it is known as a congregational and systematic corruption.

B. Attitude of the Bureaucratic Apparatus Towards Attitudes Toward Behavior

According to Ajzen (2005, p. 94), attitude is a disposition to respond positively or negatively to a behavior. Attitudes toward a behavior are determined by belief about the consequences of a behavior, which is referred to as behavior belief. Confidence is related to the subjective assessment of the individual to the surrounding world, the individual's understanding of himself and his environment is done by connecting between certain behaviors with various benefits or losses that might be obtained if individuals do or do not do it.

In the context of the apparatus that carries out capital expenditure, an attitude of lack of integrity and lack of loyalty to the task and its institution has become a character in the intended apparatus. Providers of goods and services as partners in implementing capital expenditure in the process of procurement of goods and services want each auction to be open and competitive and transparent by promoting fair and non-discriminatory attitudes. In response to this, the Procurement Service Unit (ULP) made improvements by carrying out the procurement of goods and services electronically through the LPSE of West Java Province. Although ULP Apparatus does not show resistance to the system, procedure, categorical, and structural improvements over the past few years, they actually use the momentum of refinement to update ways and strategies to maintain sub-aspects of cognitive, effective, and connective. The utilization is carried out by means of a counter system that has been made while still directing direct meetings between Working Groups and providers of goods and services. The apparatus even got protection from the significant others to maintain and develop this attitude. Protection from superiors/leaders by annulling indications of findings of irregularities committed by the examining agency. Honest attitude is the main foundation in building the integrity of the apparatus. Hasiara (2013, p. 108) concluded that honest attitudes are strongly held by the apparatus in the implementation of the budget for goods and services. This attitude can nurture spiritual values and become a filter for deviant behavior.

Implementing officials who generally have low intellectual intelligence, emotional intelligence, and spiritual intelligence tend to follow up instructions from the leadership or certain officials of the

procurement of goods and services even though the instructions indicate fraud or violation of the law. At the very least, they are guaranteed informal career planning and compensation from significant others if they obey these instructions.

Besides this attitude, there is a dissonance in attitude, especially in terms of oral statements. This attitude arises when they are in situations and conditions that they actually are not consistent in behaving like that, or ambivalent. The feeling of discomfort experienced by the apparatus is a result of attitudes, thoughts, and behaviors that are contrary to their conscience. The dissonance of attitude continues to exist in them, that they assume that their work always follows rules and regulations in the bureaucracy. This dual attitude is commonly known to them and the public. This dual attitude is known as "Today A, tomorrow it will become B."

Like when there is a tender or supervision of projects in the field, bureaucratic apparatus will behave according to the corridor if there are other parties participating in monitoring. Conversely, if they are not being evaluated by other parties, then the apparatus tends to work with stakeholders, namely the providers of goods and services to make deviations. Regarding this, one of the suppliers of goods and services stated "sometimes we like to be suspicious of the committee if there is a change in the schedule for submitting the bid documents or the extension of the offer period. Are there heroes who haven't entered yet? until an extension of the deadline has to be made ". This attitude is also built because of other associations of subjective norms and behavioral control as explained below.

C. Subjective Norm

Based on the results of repeated observations, it can be seen the interaction between staff apparatus and official apparatus which subsequently forms a strong relationship where of course the official apparatus has a strong influence in the form of gestures that lead to "all can be conditioned" or "Everyone knows". All of these things have a negative connotation in the context of implementing the capital expenditure budget.

This information is obtained from interviews conducted with the Budget Officials of the PUPR Office of Sumedang Regency. "For us, implementing budget and capital expenditure is a dilemma between exercising authority and compliance with orders from superiors. The reason behind it is in practice when the authority is to carry out procurement, the auction is sometimes faced with the personal closeness of the leader to the businessman providing goods and services. The

implications of personal closeness often lead to the practice of shortcuts, namely, winners are issued without standardized procedures.

“Perception from the significant others, or better known as motivation to comply, is continually instilled in bureaucratic apparatus both directly and indirectly. This perception is very closely related to the percentage deposit based on the contract of the capital expenditure budget, the amount of which is between 17.5% and 20 %. The term deposit here means the cost that must be set aside from the ceiling of the contract given to officials who took part in the practice of violating the law. The above information is concluded based on the results of interviews with one of the informants who are members of the Working Group.

The bureaucratic apparatus is not only the engine and/or spearhead of the bureaucracy, but SKPD leaders and stakeholders have the hope to act as actors and executors to get the intended deposit from the providers of goods/services. This perception of hope is almost never rejected by the bureaucratic apparatus. Internalization of perceptions towards subjective norms is very massive towards the bureaucratic apparatus. Internalization of perceptions not only comes from superiors, but also from stakeholders, the closest family, and peers. With various reasons, the internalization of perceptions has built the perception of each bureaucratic apparatus. The existence of career guarantees and informal compensation have encouraged them to adhere to these subjective norms.

The implementation of the capital expenditure budget is a field of work that requires human resources who, in addition to understanding statutory regulations, can use system applications and, no less important, have a strong mentality not to be tempted to transactional actions that violate regulations. On the other hand, suppliers of goods and services as activity partners will certainly try in every way to get the project even if they have to break the rules. The commitment to implementing capital expenditure officials is required to always be in accordance with the enforcement of regulations with a consistent attitude.

D. Perceived Behavioral Control

Behavioral control is presented by the role of the government's external and internal guidance and inspection institutions. The quality and quantity of the audit determine opportunities for every bureaucratic apparatus. The attitude of bureaucratic apparatus and subjective norms of significant others cannot build an intention of cheating behavior

if opportunities are not available. Therefore, the bureaucratic apparatus always strives and seeks to find and even create opportunities to continue fraud that are initiated first on the aspects of attitudes and subjective norms. Previous research by Hamudy & Rais (2014) that corrupt practices occurred in the reform era were also influenced by the factor that there was a connection or network of program brokers in the central government.

The auditor's lack of seriousness was also described in the guidance and supervision of the inspectorate even though auditors really understand the ins and outs of fraud in the implementation of the capital expenditure budget. However, the essence of the final audit report does not summarize its context. There are efforts to obscure the meaning and essence of the bureaucratic apparatus in the Public Works Office and the auditor to provide protection against a series of fraud. Related to this, the following is the response of the Head of the Regional Supervisory Body of the Sumedang Regency, “there are indeed reports from providers of goods and services about fraudulent practices from working groups. I consider it to be possible, first, we do not conduct a feasibility test for ULP members so that it is not known how their integrity is. Are they honest in their work, can they work under pressure? Because frankly, there are many temptations in the scope of their work. We cannot take action in this case, unless there is an objection or appeal against the results of the working group. We will just go down to check whether there are indications of this fraud. Thus, opportunities for irregularities are always available so that an attitude of lack of integrity and loyalty and aspects of subjective norms naturally build intentions of fraudulent behavior.

The control of the behavior of the apparatus that is free from this ethical order even tends to override the fear that should arise from the risk of legal processes that may overtake, there have been many examples aired in electronic and print media and from everyday conversations about the number of arrest operations by the law enforcement officials of the Corruption Eradication Commission (KPK), which not only snatches or catches bureaucratic officials but also includes arrests at the staff level which are indicated as early as committing irregularities in the form of state budget corruption. Such behavior should depart from the assumption that the role of the guidance and inspection institution is only limited to administrative sanctions for any violation of budgetary deviations and the possibility of legal proceedings by law enforcement agencies that have not really become a factor to put the brakes on this deviant behavior.

E. Intention Towards a Deviant Behavior

Every bureaucratic apparatus that plays a role and is involved in implementing the capital expenditure budget at the Public Works and Spatial Planning Office of Sumedang Regency has its own intention. Some have big negative intentions, and some have positive intentions to produce construction and non-construction work that can have benefits for the community. However, positive intentions do not get a decent place along with the support and expectations of key and main stakeholders and supporters. Quoting Aida Ratna on the website of the Corruption Eradication Commission, that there are several modus operandi involving the involvement of public officials and private companies in corruption of procurement of services and goods. In general, the modes used are 1) Private bribes to public officials; 2) Public officials use a fake company/a certain company to be invited to work together through corruption; and 3) Collusion among bidders, pricing, cartels, and non-competitive practices (Aida Ratna, acch.kpk.go.id. 5/12/17). Stakeholders prioritize motivation to comply for a number of local regulations that come from the budget allocation for construction and non-construction projects because the loyalty of the apparatus is built on these pressures.

Positive intentions and negative intentions that arise within the bureaucratic apparatus cannot be separated from the influence of group behavior. Winardi (2009) explains that individual motivation to strive when working on work assignments can also be influenced by group involvement. Group members can communicate expectations to other members on job performance.

They can stimulate or hinder each other's efforts in terms of work. Group members can also influence employees' beliefs and views on various aspects of the working framework. A new employee will quickly find out who is a "good boss" and who is a "bad boss", and who cannot be trusted as a co-worker. In other words, the above view means that the boss of the employee, as well as coworkers, can be a way to practice deviant behavior or behavior in compliance with applicable rules.

With the existence of attitudes towards deviant behaviors such as loss of integrity within each bureaucratic apparatus; routine continuous quality and quantity of motivation to comply towards subjective norms; low behavioral controls that provide opportunities to make deviations. Even deviant behavior is still present in the midst of the development of the administration of public administration in regional governments that demand management of regional autonomy in accordance with the paradigm of good governance.

Strangely, the size and scope of the findings of the capital expenditure budget from internal and external auditing institutions are actually declined.

Looking at empirical phenomena based on observations, FGDs, as well as in-depth interviews about the implementation of the capital expenditure budget, it is understood that the spectrum of the integrity of state apparatus is actually an integral part of the modern capital expenditure budget implementation system. Just as in the private sector, there is a quality control group or an internal ombudsman, it is time for the public expectation on the management of the capital expenditure budget to be applied.

If at the conceptual level of public administration, there has been a paradigm shift from the old public administration to the new public management, and now at the level of the new public service, then at the operational level of public management, especially the implementation of the capital expenditure budget, at least illustrated the strong desire for a new public management and public service paradigm. At least the efforts towards the orientation of the problem-based service to the right-based service that implies that the current public management, which has been carried out only to respond to community problems or needs, is now held to fulfill community rights as mandated by the state constitution and international conventions. This shift is in line with the view of the new public service that those who are served are not customers but citizens who have sovereignty. Thus, there is a change in service orientation, which was initially limited to responsive and exclusive, to be anticipatory and inclusive.

Based on the description above, can be summarized several key points related to the meaning of attitudes, subjective norms, and behavioral control of the capital expenditure implementing bureaucratic apparatus as a critical analysis of observed phenomena according to observations, interviews, and document analysis, namely; essence of meaning, attitude that appears to the researcher, the root of the problem, why the problem occurs, and how the solution to the problem at hand is.

For providers of goods and services, aspects of transparency, competition, fairness, and professionalism are better understood as a convenience in interacting with capital expenditure implementing apparatus. In other words, the providers of goods and services do not question the size of capital expenditure offered but rather the openness; clarity of responsibility; legal certainty, and time certainty. Whereas for the apparatus as capital expenditure budget implementers, they tend

to interpret aspects of transparency, competition, fairness, and professionalism according to the bureaucratic aspects that have weaknesses. These weaknesses are exploited maximally through manifestations of transactional practices that pass the standardized governance systems to gain personal and group benefits.

IV. CONCLUSION

Based on the results of the analysis above, it can be concluded that the apparatuses do not merely have the attitude to carry out the rules and regulations of public administration visually and administratively. However, the bureaucratic apparatus also has a favorable disposition, which is in accordance with personal wishes, which turns out to reduce the essence of the implementation of the capital expenditure budget. Along with the obscurity of planning and career development, this disposition continues to dominate the attitude of the bureaucratic apparatus that does not carry out legislation comprehensively so that the attitude towards deviant behavior increasingly grows in accordance with its internalized context in every bureaucratic apparatus. This is indicated by the attitude of the bureaucratic apparatus that lacks integrity and is not loyal to the implementation of the capital expenditure budget in the Office of Public Works and Spatial Planning of Sumedang Regency.

Various expectations or motivation to comply with the SKPD leadership, the significant others, and other stakeholders who have been perceived to the bureaucratic apparatus can actually build subjective norms in implementing the capital expenditure budget. This subjective norm has been adhered to by every bureaucratic apparatus. The bureaucratic apparatus also informally has the perception to succeed in a percentage deposit from the construction contract package and the procurement of operational goods capital expenditure, the amount of which will increase every year, the latest percentage deposit is between 17.5% and 20%. Bureaucratic apparatus that has high intellectual intelligence and has loyalty to superiors/ leaders tends to get more opportunities to commit violations, especially if the apparatus does not have self-control on spiritual and emotional aspects. These opportunities certainly tend not to be owned by officials who are not loyal to superiors/ leaders and apparatuses who have low intellectual intelligence.

The existence of a combination of antagonistic attitudes, norms that are not held in high esteem, and weak self-control of state apparatuses have encouraged the creation of deviant behavior with

an indication of ignoring existing legal norms. This intention, with a number of efforts and endeavors, encourages bureaucratic apparatus to neglect the essence of the main tasks and functions, violate the meaning and principles of bureaucratic rules/regulations, and harm regional finance in the framework of deviant behavior in the implementation of the capital expenditure budget.

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