

ABSTRACT

“Corruption cases occur most frequently within village governments. This research aims to reveal the corruption that takes place in village administrations. The disclosure process begins by unraveling the forms of corruption in Pemerintah Desa X. This study also uncovers the patterns of corruption that are carried out. Subsequently, the research reveals how the process of corruption formation occurs. Lastly, this study is intended to be able to formulate corruption prevention measures that are appropriate to the context of Pemerintah Desa X. The research findings explain that “korupsi lembut” is a product of rationalization created by the perpetrators to justify their fraudulent actions. “Korupsi lembut” is a category of minor corruption involving relatively small amounts of money, carried out by public officials of the smallest government units, and occurs within the bureaucratic system. “Korupsi lembut” in the planning phase includes inflating work volume plans, raising the value of work, or bypassing administrative procedures. During the implementation phase, “korupsi lembut” involves arranging suppliers, cutting development funds, discrepancies in installed specifications, accepting profits, and bribery. Cost manipulation and accountability are carried out in the reporting phase, and the inclusion of equivalent specifications is done to complicate the inspection process. The formation of “korupsi lembut” begins with community demands and high financial needs, as well as the need for reporting. The interaction process is carried out by fostering a sense of community by distributing the proceeds of corruption to the team and the community. The process of explaining and justifying behavior is then carried out by creating a value of interdependence. The internalization process strengthens oneself through justification, thinking one can bypass control, having intelligence in understanding conditions, and having a high tolerance for pressure. To prevent the emergence of soft corruption, a series of preventive actions have been taken, such as evaluating sustainable governance; implementing an electronic village fund disbursement system; applying electronic planning, execution, and reporting of village finances; controlling cash transactions; and enhancing the capacity for guidance and supervision. Prevention in the context of soft corruption also needs to eliminate factors that drive corruption. Such factors include high financial needs.”

Key words: village government corruption; korupsi lembut; corruption pattern; the process of corruption formation; corruption prevention