



**THE QUALITY OF HUMAN RESOURCES OF VILLAGE  
GOVERNMENT OFFICIALS IN MANAGING VILLAGE FUNDS IN  
CENTRAL MALUKU REGENCY**

**KUALITAS SUMBER DAYA MANUSIA APARATUR PEMERINTAH  
DESA DALAM PENGELOLAAN DANA DESA DI KABUPATEN  
MALUKU TENGAH**

**Nasmaun Tuasikal<sup>1</sup>, Normawati<sup>2</sup>, Hengky V. R. Pattimukay<sup>3</sup>**

<sup>1,2,3</sup>Pattimura University

[tuasikalnonyrasyid@gmail.com](mailto:tuasikalnonyrasyid@gmail.com)<sup>1</sup>

[normawati@gmail.com](mailto:normawati@gmail.com)<sup>2</sup>

[hevrich70@gmail.com](mailto:hevrich70@gmail.com)<sup>3</sup>

**Abstract**

The study focuses on the quality of human resources used by village government officials in managing village funds in Central Maluku Regency. This research uses a quantitative method with a sample size of 60 people. There are two types of data used: primary data and secondary data. Data collection was carried out through questionnaires, observations, and documentation. Sociometric analysis tools were used to analyze the data. The analysis results show that the quality of human resources of village government officials in managing village funds in Central Maluku Regency has not yet met expectations, thus requiring improvement according to priorities, namely: If training and mentoring are conducted properly, village funds will be better managed. If the formation of village fund management groups is carried out well, effective village fund management will take place. If supervision and control are optimally implemented, adequate village fund management will be achieved. If cooperation between the government and the community is well established, the desired village fund management will be created. If the social and cultural aspects of the community are well considered, they will support village fund management. Village fund management can run well if village government officials carry it out transparently, accountably, and participatively, thus supporting the achievement of quality management as a tangible manifestation of the quality of human resources of village government officials in managing village funds. The results and findings of this research have implications for improving the quality of the human resources of village government officials in managing village funds in Central Maluku Regency.

Keywords: Quality of Human Resources, Village Government, Village Funds, Central Maluku Regency.

**Abstrak**

Penelitian ini menggunakan metode kuantitatif dengan jumlah sampel 60 orang. Jenis data yang digunakan adalah data primer dan data sekunder. Pengumpulan data dilakukan melalui angket, observasi, dan dokumentasi. Analisis data dilakukan dengan menggunakan alat analisis sosiometrik. Hasil analisis membuktikan bahwa kualitas sumber daya manusia aparatur pemerintah desa dalam



pengelolaan dana desa di Kabupaten Maluku Tengah belum tercapai sesuai harapan sehingga membutuhkan peningkatan sesuai dengan prioritasnya, yakni: Apabila pelatihan dan pendampingan dilakukan dengan baik maka akan meningkat pengelolaan dana desa. Jika pembentukan kelompok pengelola dana desa berjalan dengan baik maka akan belangsung pengelolaan dana desa yang efektif. Apabila pengawasan dan control diterapkan secara optimal maka akan terlaksana pengelolaan dana desa yang memadai. Jika kerjasama antara pemerintah dan masyarakat terwujud dengan baik maka akan tercipta pengelolaan dana desa yang diinginkan. Apabila aspek sosial dan budaya masyarakat diperhatikan dengan baik maka akan menunjang pengelolaan dana desa. Pengelolaan dana desa dapat berjalan dengan baik jika aparat pemerintah desa melakukannya secara transparan, akuntabel, dan partisipatif sehingga menunjang pencapaian pengelolaan yang berkualitas sebagai wujud nyata dari kualitas SDM aparatur pemerintah desa dalam pengelolaan dana desa. Hasil dan temuan penelitian ini berimplikasi bagi peningkatan kualitas SDM aparatur pemerintah desa dalam pengelolaan dana desa di Kabupaten Maluku Tengah.

Kata Kunci: Kualitas SDM, Pemerintah Desa, Dana Desa, Kabupaten Maluku Tengah.

## INTRODUCTION

The government initiated village fund management to improve the welfare of rural communities. Launched in 2015, this programme empowers village communities to manage their natural resources and development through village consultation mechanisms. This approach allows the community to independently decide on the use of village funds.

In Central Maluku Regency, village fund management has been a development priority since 2015, encompassing 188 villages with around 197,000 residents. Despite improvements over the years, a significant challenge remains: the competence and skills of human resources (HR) needed to manage these funds effectively. Not all villages in the region possess adequate HR capabilities, necessitating government-provided training and assistance.

The Regional Representative Council (DPD) has identified HR capabilities as a critical challenge in managing village funds. This is exacerbated by the limited number of professionals who understand the regulations governing these funds. Consequently, the local government is urged to improve HR capabilities promptly. Elviana, Chairperson of Committee IV of the DPD, emphasised the importance of enhancing skills and HR for managing village funds, particularly through the Village Financial System (Siskeudes) 2.0. The implementation of Siskeudes and technical guidance in village financial management is expected to yield superior HR and increase regional competitiveness.

Moreover, Elviana called for the Financial and Development Supervisory Agency (BPKP) to coordinate internal supervision for regional financial accountability. Dadang Kurnia, Deputy Head of BPKP for Regional Financial Supervision, reported stable distribution percentages of village funds from the State General Cash Account (RKUN) to the Regional General Cash Account (RKUD), and then to village cash accounts (RKD). However, issues such as corruption and misappropriation of village funds highlight the need for improved supervision and control.

In this context, the role of the village head is critical, requiring transparency and accountability in fund management. Unfortunately, not all village heads possess the necessary skills and knowledge. Hence, the government must provide targeted training and assistance.

Efforts to improve HR quality in Central Maluku Regency include training village communities and heads in financial management, project management, and information technology. Forming village fund management groups with competent members can also aid villages lacking adequate HR. Enhanced supervision mechanisms, transparency, and community involvement in fund management are essential to prevent misuse and corruption.



Considering the social and cultural aspects of each community is also vital. Involving local leaders and community members can strengthen the government-community bond. The central theme of this research focuses on examining the quality of human resources in village fund management in Central Maluku Regency, aiming to analyse and reveal their effectiveness.

## METHODS

This research design employs a quantitative descriptive method aimed at analyzing data by depicting it as it is, without necessarily testing relationships between variables or concepts being studied or intending to make general conclusions or generalizations (Zainal, 2017:46). It relates to the quality of human resources in the management of village funds in Central Maluku Regency.

Operationally, the quality of human resources is defined as individuals who act and manage activities related to the organization through cooperation both within and outside the organization to achieve the organization's predetermined goals. Village fund management refers to the activities of organizing, arranging, and managing village finances according to regulations and their intended use for the development and welfare of village communities in Central Maluku Regency.

Therefore, the selection of human resources in village fund management is based on their ability to manage village finances efficiently and effectively, thereby achieving development goals and promoting the welfare of village communities. The focus of human resources in village fund management includes aspects that are measurement indicators, such as training and assistance, the formation of village fund management groups, supervision and control, collaboration between the government and the community, and the social and cultural aspects of the community in Central Maluku Regency.

Therefore, the Central Maluku Regency operationalizes human resources in village fund management based on established measuring indicators. The guidelines for variable measurement through indicator questions in the form of statements use a three-point Likert scale. If there is an answer with a low weight, it is scored 1, and so on, with a high weight answer, it is scored 3. The categories of each answer are: agree (S) = 3, somewhat agree (KS) = 2, disagree (TS) = 1.

The research location is Central Maluku Regency, chosen based on observed issues and symptoms from preliminary observations (pre-research) that became considerations for selecting it as the research site. The researcher's work location facilitates observations and data collection, ensuring efficient and effective use of time, cost, and effort for smooth and well-completed research.

The research population and sample include all the possible values, both quantitative and qualitative, of certain characteristics for a full and clear set of objects so that their properties can be studied (Sudjana, 2002:6). The sample represents the entire population (Ridwan & Suryana 2010:56). The population in this study consists of 188 villages across 18 sub-districts in Central Maluku Regency. We used a non-probability sampling technique, specifically purposive sampling from three sub-districts close to the regency capital: Amahai, Teon Nila Serua, and Teluk Elpa Putih, selecting one village from each as a representative. Thus, we set up three villages from these sub-districts as analysis units, each containing 60 respondents, including village heads, secretaries, budget activity implementers (PKA), activity implementing teams (TPK), and community representatives.

This research utilizes both primary and secondary data. We obtained primary data from respondents through field research, which included observations. Respondents provided data and information based on instruments used to gather details and information about human resources in village fund management in Central Maluku Regency. Literature reviews and documents related to human resources in village fund management in Central Maluku Regency provided secondary data supporting primary research data.

Data collection techniques serve as necessary measuring tools in conducting research. The collected data can be in the form of numbers, written information, oral information, and various facts related to



the research focus (Nasir, 2003:328). Data collection employed two main techniques: a literature study to obtain scientific information from books, documents, and journals related to the research problem, and a field study through direct observation and structured interviews using questionnaires about human resources in village fund management in Central Maluku Regency.

We conducted quantitative data analysis techniques, employing univariate analysis to summarise measurement data into useful information (Sujarweni, 2014:105). Frequency tables enabled the realization of descriptive univariate analysis through categorical frequency distribution (Purwanto and Sulistyastuti, 2017:111). We calculated the research instruments percentage-wise, resulting in the average percentage score of responses. We interpreted the results to ascertain the strength of the support percentage for each item or question, using percentage standards as guidelines (Riduwan, 2003:41). The analysis was based on indicator cross-tabulation and sociometric cross-conversion to depict the percentage relationship between human resources and village fund management. We described the results rationally and objectively, presenting a clear picture of empirical facts that enhance the quality of village government officials' human resources in managing village funds in Central Maluku Regency.

## RESULTS AND DISCUSSION

### Results

#### Assessment and Decision-Making for Priority Improvement

The stage of assessment in the quality evaluation process utilizes the results as a basis for decision-making, drawing from empirical perspectives and facts that serve as tools and factors in setting specific priorities in accordance with established standards. These results form a consistent basis for interpreting research findings.

Based on the outlined percentage results, an assessment and decision-making process establishes priorities for enhancing the quality of human resources (HR) among village government officials responsible for managing village funds. This assessment is based on the percentage of the achievement rate (CRr) and is sociometrically based on the Choice Status Index (ISP), as shown in Table 1.

**Table 1**

Presents The Assessment And Decision-Making Process For Enhancing The Quality Of Village Government HR In Village Fund Management In Central Maluku Regency

The Quality Of Village Government HR In Village Fund Management In Central Maluku Regency					
Area of Improvement	CRr (%)	Assessment	Decision	ISP	Priority
Training and Assistance	75.60	Strong	To be improved	0.260	II
Formation of Village Fund Management Groups	76.50	Strong	To be improved	0.275	I
Supervision and Control	71.00	Adequate	To be improved	0.183	VI
Government-Community Cooperation	76.50	Strong	To be improved	0.275	I
Social and Cultural Aspects	70.00	Strong	To be improved	0.166	VII
Transparency	73.25	Adequate	To be improved	0.220	IV
Accountability	74.00	Strong	To be improved	0.233	III
Participatory	71.50	Strong	To be improved	0.191	V

Source: Data Processing Results, 2023.

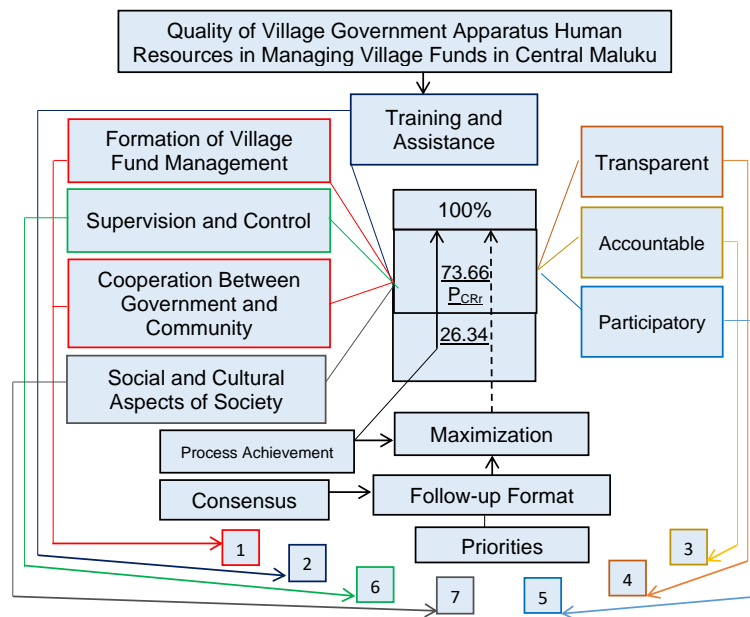


The assessment results and decision-making for priority improvement show that training and assistance in managing village funds (CRR 75.60) are assessed as strong and prioritized for improvement with ISP 0.260 (priority II). The formation of village fund management groups with CRR 76.50 is also assessed as strong and prioritized for improvement with ISP 0.275 (priority I). Supervision and control in managing village funds with CRR 71.00 are assessed as adequate and prioritized for improvement with ISP 0.183 (priority VI). Government-community cooperation in managing village funds (CRR 76.50) is assessed as strong and prioritized for improvement with ISP 0.275 (priority I). The social and cultural aspects related to village fund management (CRR 70.00) are assessed as strong and considered for improvement with ISP 0.166 (priority VII). Transparency in managing village funds (CRR 73.25) is assessed as adequate and prioritized for improvement with ISP 0.220 (priority IV). Accountability in managing village funds (CRR 74.00) is assessed as strong and prioritized for improvement with ISP 0.233 (priority III). Participatory aspects in managing village funds (CRR 71.50) are assessed as strong and prioritized for improvement with ISP 0.191 (priority V).

These findings ensure that although the quality of village government HR in managing village funds is relatively good based on significant positive support percentages, sociometrically controlled by the Choice Status Index (ISP), it still needs enhancement to reach the maximum percentage according to the established standard.

### Follow-up Representation through a Sociogram

Referring to the above research findings, they are summarized in a design embodied in the form of a sociogram as a follow-up for improving the HR quality of village government officials in managing village funds in Central Maluku Regency.



**Figure 1.** Sociogram of Follow-Up for Maximizing Village Government HR Quality in Managing Village Funds in Central Maluku Regency

The sociogram above shows that the current quality of village government HR in managing village funds in Central Maluku Regency has reached a 26.34% level from the PCRr 73.66%, and the follow-up improvement is 26.34% towards the maximum 100%. Therefore, there will be an increase in balance values by 0.153 in each aspect divided from 26.34% towards maximum achievement. This results in a



balanced distribution of percentages in each quality aspect of village government HR during improvement processes in education and training, the formation of village fund management groups, supervision and control, government-community cooperation, social and cultural aspects, transparency, accountability, and participation in managing village funds in Rutah, Waru, and Tananahu villages within the rural areas of Central Maluku Regency.

Improvements towards maximum achievement are done according to each priority, as seen in the follow-up diagram and decided through internal organizational consensus. The follow-up format is implemented gradually, aiming to reach the highest percentage standard (100%), ensuring that the HR quality of village government officials in Rutah, Waru, and Tananahu villages is maximized. The research results successfully prove and explore the theoretical approaches of Efendi, 2016; Rahayu, 2014; Sari, 2019; Sihombing, 2018; Supriono, 2019 in problem-solving through sociometric analysis in a percentage conversion form, revealing the quality level of village government HR in managing village funds in Rutah, Waru, and Tananahu villages within the rural areas of Central Maluku Regency.

These findings relate to previous studies, contributing to follow-up improvements according to each priority in managing village funds. However, the research findings differ from previous studies, such as Ridha (2019), Supriyadi et al. (2019), Machmud et al. (2020), Nurlailah et al. (2020), Mulyantomo and Widowati (2021). The research results show specific differences from a public administration perspective, resulting in a practical follow-up sociogram model useful for strengthening or improving HR quality. Proper implementation will achieve the goal of maximizing village government HR quality in managing village funds within the rural areas of Central Maluku Regency.

## **Discussion**

### **A Brief Overview of Central Maluku Regency**

Central Maluku Regency spans an area of 275,907 km<sup>2</sup>, with 264,311.43 km<sup>2</sup> (95.80%) being ocean and 11,595.57 km<sup>2</sup> (4.20%) being land. The coastline stretches for 1,256.230 km. Among its districts, North Seram is the largest, covering 61.86% of the regency, while Masohi City is the smallest, occupying only 0.32%.

The regency consists of 18 districts, comprising 190 villages and 6 urban neighborhoods. The Seram Sea borders it to the north, the Banda Sea to the south, West Seram Regency to the west, and East Seram Regency to the east.

The astronomical location of Central Maluku Regency lies between 2°30' and 7°30' S and between 125° and 132°30' E. The region encompasses 49 islands, of which 14 are inhabited and 35 are uninhabited. Topographically, it features plains, coastal areas, hills, and mountains with varying slopes. The region includes 2 plains, 3 mountains, 2 lakes, and 161 rivers.

High rainfall generally dominates the climate, fostering dense and lush forest vegetation. It features a tropical rainforest and a monsoon climate with high annual rainfall. Like other parts of Indonesia, it experiences two seasons: the rainy season starting in October and the dry season beginning in April, with the rainy season lasting longer. Positioned between the Pacific Ocean and the Banda Sea, the area frequently experiences wind and ocean current vortices, resulting in rainstorms and potential flooding during the rainy season.

In 2021, Central Maluku Regency had a population of 424,730, with 215,597 males and 209,355 females. The land area is 11,599.57 km<sup>2</sup>, and the population density is 37 people per km<sup>2</sup>. The most populous districts are Salahutu, Leihitu, and Amahai, while the highest population density is in Masohi City with 979 people per km<sup>2</sup>.

In 2021, there were 273,234 people of working age in the labor force, with 171,017 employed and 13,809 unemployed. The workforce is predominantly male (94,880), compared to 62,328 females. The



primary employment sectors are agriculture, forestry, plantations, fisheries, and livestock. The secondary and tertiary sectors include trade, hotels, and restaurants, followed by community services.

### **Respondent Characteristics**

Gathering respondent identity data is crucial for characterizing the survey population. The converted data shows that 70% of respondents are male and 30% are female. In terms of age distribution, 34% are aged 21–30 years, 48% are aged 31–40 years, and 18% are aged 41–50 years and above. Regarding education levels, 12% have junior high school education, 62% have high school education, 8% have a diploma (D3), and 18% hold a bachelor's degree (S1). Occupationally, 50% of respondents are farmers, 16% are entrepreneurs, and 34% are civil servants. The data reveals that male participation is higher than female participation, the majority of respondents hold secondary education degrees, and they primarily engage in farming, with entrepreneurship and civil service following closely behind. Nearly all respondents are within the productive age range.

### **Respondent Feedback**

The quality of human resources (HR) in the village government apparatus is a crucial instrument in managing village funds through training and assistance, the formation of village fund management groups, supervision and control, cooperation between the government and the community, and attention to social and cultural aspects. Management must be conducted transparently, accountably, and participatively. Respondents' feedback on the quality of village government apparatus HR in managing village funds, presented in percentages, indicates that 78% of respondents recognize the readiness of HR to implement planned programs, with 79% acknowledging that all village apparatus participated in financial management training and assistance. Additionally, 78% of village officials understand the budgeting process, 78% follow the village fund management flow, and 65% are capable of village financial administration. Thus, HR quality in terms of education and assistance ranges from 61% to 80%.

To achieve good management, 80% of respondents agree that groups are formed according to regulations, and 73% confirm that all officials are involved in village fund management groups. HR quality in forming village fund management groups ranges from 61% to 80%. For supervision and control, 73% of respondents acknowledge controlled supervision in village fund management, 75% note BPD and community control, and 65% confirm village financial reports are made according to standards. HR quality in supervision and control ranges from 61% to 80%.

Regarding government-community cooperation, 79% of respondents recognize the cooperation in village fund management, with 64% noting smooth cooperation supporting fund utilization as needed. HR quality in government-community cooperation ranges from 61% to 80%. On social and cultural aspects, 75% of respondents acknowledge high social connotations in fund management, with 65% supporting village fund management. HR quality related to social and cultural aspects ranges from 61% to 80%.

In terms of transparency in village fund management, 64% of respondents recognize access to information for the community, 73% know the village budget structure, 75% receive information on budget activities, 76% are aware of the village budget report, 76% know the realization report, 79% see activities not yet implemented, and 65% get information on remaining funds. HR quality in terms of transparency ranges from 61% to 80%.

For accountability, 73% of respondents agree on the accountability of village financial management, and 75% agree on village fund management accountability. HR quality in accountability ranges from 61% to 80%. In terms of participation, 78% of respondents acknowledge community



involvement in financial planning and 65% in TPK and monitoring. HR quality in participation ranges from 61% to 80%.

### **Interpretation of Village Government Apparatus HR Quality in Managing Village Funds in Central Maluku Regency**

Quality human resources determine the positive direction of an organization. Human resources involve people who manage or participate in the organization, collaborating internally and externally to achieve organizational goals. Every organization is driven by human resources, and none operates without them (Marniati, 2020:3). Hence, HR approaches can serve as important instruments in managing village funds through training and assistance, the formation of village fund management groups, supervision and control, government-community cooperation, attention to social and cultural aspects, and being transparent, accountable, and participatory (Efendi, 2016; Rahayu, 2014; Sari, 2019; Sihombing, 2018; Supriono, 2019). This study provides a foundational model for addressing HR issues in village fund management in Central Maluku Regency.

### **Training and Assistance for Village Government Apparatus in Managing Village Funds in Rutah, Waru, and Tananahu**

The training and assistance provided aim to develop competent human resources (HR) among village government apparatuses for effective and efficient village fund management. Research findings indicate that through education and training, the readiness of HR to implement planned programs is enhanced as village officials participate in financial management training and assistance. This enables them to understand budgeting processes and manage village funds effectively. The HR quality, as evidenced by the training and assistance received by the government apparatus in Rutah, Waru, and Tananahu, falls within a fairly good percentage range. These results align with research by Setiadi, Henny Ekawati, and Fadlan Habib (2020), which demonstrated that financial management training and assistance aim to provide village officials with budgeting knowledge and the ability to manage village finances. A recommended policy is to create model villages through extended assistance programs. Consequently, the training and assistance provided to Rutah, Waru, and Tananahu reflect the competence and quality of village government HR in financial management, suggesting that these villages could become model villages in Central Maluku Regency.

### **Formation of Village Fund Management Groups in Rutah, Waru, and Tananahu**

The formation of village fund management groups aims to achieve quality management, with groups comprising competent village government officials appointed for village fund management. Research findings suggest that these groups are formed according to regulations, and village officials are directly involved in fund management. The formation of these groups in Rutah, Waru, and Tananahu falls within a fairly good percentage range. These groups include Kaur and Kasi, village officials who technically execute budget activities as Budget Activity Implementers (PKA), assisted by the Activity Implementing Team (TPK). TPK members include village officials, community institution representatives, and village community members, organized into roles such as chair, secretary, and members. Through these groups, fund management related to planning, execution, and supervision supporting village development and community services has been conducted fairly well by the government apparatus in Rutah, Waru, and Tananahu within Central Maluku Regency.





### **Supervision and Control of Village Fund Management in Rutah, Waru, and Tananahu**

Supervision and control by managers ensure proper utilization of village funds according to established processes and regulations. Research findings indicate that supervision is consistently conducted in village fund management, with additional control by the BPD and community. Village officials prepare financial reports according to standards, reflecting fairly good HR quality in Rutah, Waru, and Tananahu. Consistent supervision is crucial as village funds are public assets, requiring transparency and accountability. Effective management involves continuous supervision and control to ensure proper fund utilization for public welfare. Community and BPD involvement in supervision ensures adherence to regulations, enabling effective 'checking and balancing' of budget plans, project durations, and outcomes. The participation of BPD and the community in overseeing village fund activities and reporting ensures compliance with regulations. Thus, while supervision and control in village fund management in Rutah, Waru, and Tananahu have been conducted fairly well, further improvements are needed to support village development within Central Maluku Regency.

### **Cooperation between Government and Community in Managing Village Funds in Rutah, Waru, and Tananahu**

Effective village fund management requires good cooperation between the government and the community, ensuring a synergistic process aimed at achieving objectives. The research indicates that village government officials in Rutah, Waru, and Tananahu have built cooperation with the community in managing village funds, demonstrating fairly good and mutually supportive fund utilization according to needs. The quality of HR in these villages, regarding government-community cooperation, falls within a fairly good percentage range. This research aligns with previous studies by Joni Dwi Putro (2019), showing that government-community cooperation involves community participation at every stage of fund management, including planning, implementation, administration, and reporting/accountability, requiring continuous follow-up. Effective cooperation and community participation, supported by relevant agency assistance, from planning to reporting, yield positive outcomes. The fairly good results in Rutah, Waru, and Tananahu indicate that these villages can achieve significant improvements and support village development within Central Maluku Regency.

### **Social and Cultural Aspects of Society Related to Village Fund Management in Rutah, Waru, and Tananahu**

The social and cultural aspects of society are integral to village life, necessitating their consideration in village fund management. The research suggests that high social connotations and community support positively impact village fund management. The HR quality of village officials in Rutah, Waru, and Tananahu, concerning social and cultural aspects, falls within a fairly good percentage range. This aligns with studies by Aferi Aman Telaumbanua and Noferius Ziliwu (2022), indicating that while education and income improvements are not fully achieved due to limited funding, the programs align with local government plans. Despite funding constraints, community welfare, in terms of education and income, remains unmet. Additionally, Bambang Tjahjadi's (2022) research links cultural aspects to good village governance, noting that high power distance, weak uncertainty avoidance, collectivism, and low masculinity (femininity) can hinder fund management success. Attention to social and cultural aspects is crucial for effective village fund management aimed at community welfare. The fairly good results in Rutah, Waru, and Tananahu highlight the need for village officials to consider these aspects, positively impacting village development within Central Maluku Regency.



### **Transparency in Village Fund Management in Rutah, Waru, and Tananahu**

Transparent village fund management fosters community trust in village officials' accountability and success. The research shows that transparency in village fund management is achieved with open access to village fund information and community awareness of the village budget structure. Communities receive information on budget activities, TPK updates, budget reports, activity realization, unfinished activities, and remaining funds, indicating fairly good HR quality in Rutah, Waru, and Tananahu. These findings are consistent with previous studies by Nurlailah, Syamsul, and Arif Rahman (2020), showing substantial transparency in village financial management. However, they contrast with Yamulia Hulu, R. Hamdani Harahap, and Muhammad Arif Nasutian's (2018) findings, which highlight a lack of transparency, community participation, and dominant village officials in fund planning and execution. The transparent management in Rutah, Waru, and Tananahu ensures community awareness of activities and progress within Central Maluku Regency's village areas.

### **Accountability in Village Fund Management in Rutah, Waru, and Tananahu**

Accountable management of village funds is highly expected from the village government officials responsible for its implementation. Research findings clearly indicate that accountability in village fund management is evident, with officials demonstrating responsibility for village financial management and the use of funds to support village development. This is reflected in the HR quality of village government officials in Rutah, Waru, and Tananahu, which falls within a fairly good percentage range. These findings are consistent with previous research by Lilis Ariyanti (2023), which showed that village officials play a significant role in the overall accountability of village fund management. Village officials have generally performed their duties well, although some tasks require improvement due to a lack of understanding among certain officials. Therefore, enhancing the knowledge and skills of village officials is necessary to improve fund management. Improved capabilities and skills will ensure that village fund management is carried out responsibly and can be well-accounted for. While accountability in village fund management in Rutah, Waru, and Tananahu has been fairly good, further improvements are needed to support village development within Central Maluku Regency.

### **Participatory Village Fund Management in Rutah, Waru, and Tananahu**

Participatory village fund management involves village government officials engaging the community to address various needs using village funds. Research findings indicate that community involvement in village financial management during the development planning process has been implemented, with community members participating as TPK and monitoring activities effectively. This is demonstrated by the HR quality of village government officials in Rutah, Waru, and Tananahu, which falls within a fairly good percentage range. However, there is still a need to increase community participation directly with village officials in fund management. These findings align with Suryani Arna's (2019) research, which emphasized the need for intensive socialization about village funds to encourage community participation in financial management. Joni Dwi Putro's (2019) research also supports this, noting that community involvement with village officials at each stage of fund management is essential. During the planning stage, community input is sought in setting spending priorities, which are discussed in village meetings. In the implementation stage, community members contribute labor through gotong royong (mutual cooperation). During administration, the community monitors village spending and provides feedback on the village budget (APBDes). Active participation continues during accountability and reporting, with community members attending village meetings to discuss financial reports. Challenges to community participation include hesitancy to voice opinions, work commitments, low education levels, and non-attendance at meetings. Solutions include suggestion



boxes, encouraging discussion within village organizations, imposing fines and penalties, socialization efforts, and using billboards for financial reporting. Enhancing community participation, where community members are directly involved in village fund management with government officials, will support achieving desired outcomes. While community participation in village fund management in Rutah, Waru, and Tananahu has been fairly good, further improvements are needed to support village development within Central Maluku Regency.

## CONCLUSION

### Conclusion

The quality of human resources (HR) of village government apparatus in managing village funds in Central Maluku Regency is directed towards achieving the desired goals and therefore requires improvement according to its priorities, especially in Rutah, Waru, and Tananahu. This may also apply to other villages within the rural areas of Central Maluku Regency.

Consequently, it can be ensured that:

1. If training and assistance are well executed, village fund management in Central Maluku Regency will improve.
2. If the formation of village fund management groups is well implemented, effective village fund management will occur in Central Maluku Regency.
3. If supervision and control are optimally applied, adequate village fund management will be realized in Central Maluku Regency.
4. If cooperation between the government and the community is well established, the desired village fund management will be achieved in Central Maluku Regency.
5. If the social and cultural aspects of the community are well considered, it will support village fund management in Central Maluku Regency.

Village fund management can proceed well if village government officials manage it transparently, accountably, and participatively, thereby supporting quality management as a tangible manifestation of the HR quality of village government apparatus in managing village funds in Central Maluku Regency. The results and findings of this study imply the need for improving the HR quality of village government apparatus in managing village funds in Central Maluku Regency.

### Recommendations

Based on the research findings, the following recommendations can be provided:

1. Implement comprehensive training and mentorship programs for village government officials to improve their skills in managing village funds. This will ensure that they have a thorough understanding of financial management processes, leading to more effective and efficient fund management.
2. Establish and support the development of competent village fund management groups. Ensure these groups are formed in compliance with regulations and include well-trained officials who can effectively oversee the allocation and utilization of village funds.
3. Develop and enforce robust supervision and control mechanisms to monitor village fund management. Regular audits and evaluations should be conducted to ensure transparency and accountability, prevent mismanagement, and promote proper use of funds.
4. Encourage and facilitate active cooperation between the government and the community in village fund management. Involving community members in planning, implementation, and monitoring processes will enhance transparency, accountability, and community trust.



5. Pay attention to the social and cultural aspects of the community when managing village funds. Understanding and integrating these aspects into the management process will help in designing programs that are more aligned with community needs and promote broader acceptance and support.

These recommendations aim to improve the overall management of village funds in Central Maluku Regency, ensuring that they are used effectively for community development and welfare.

## REFERENCES

- Adisasmita, I. S. A. (2011). *Pengantar Perencanaan Transportasi*. Yogyakarta: Pt Graha Ilmu.
- Adelina, N., & Nugroho, T. S. P. (2020). Pengelolaan Keuangan Desa Sesuai Dengan Peraturan Menteri Dalam Negeri Republik Indonesia No. 113 Tahun 2014 (Desa Blorong Kecamatan Jumantono Kabupaten Karanganyar). *Janaka: Jurnal Pengabdian Masyarakat Kewirausahaan Indonesia*, 1(1), 39-52.
- Azwardi, A., & Sukanto, S. (2014). Efektifitas Alokasi Dana Desa (Add) Dan Kemiskinan Di Provinsi Sumatera Selatan. *Jurnal Ekonomi Pembangunan*, 12(1), 29-41.
- Baqir, I. A. Analisis Yuridis Jual-Beli Hak Atas Tanah Belum Bersertifikat Dalam Perspektif Hukum Perdata. *Jurnal Hukum Prodi Ilmu Hukum Fakultas Hukum Untan (Jurnal Mahasiswa S1 Fakultas Hukum) Universitas Tanjungpura*, 5(4).
- Desa, K., Tertinggal, P. D., & Transmigrasi, D. A. N. (2015). Indeks Desa Membangun. *Jakarta Selatan: Kementerian Desa, Pembangunan Daerah Tertinggal Dan Transmigrasi*.
- Efendi, E., Armanda, D., Gultom, I. P., Ginting, I. M., & Ritonga, S. P. (2023). Manajemen Dakwah Rasulullah Dalam Menanamkan Sikap Moderasi Beragama Umat Islam Di Madinah. *Innovative: Journal Of Social Science Research*, 3(2), 87-93.
- Fattah, H. N. (2004). *Konsep Manajemen Berbasis Sekolah (Mbs) Dan Dewan Sekolah*. Pustaka Bani Quraisi.
- Ginanjari, A. W. (2021). Insentif Pajak Dan Diskonto Serta Implikasinya Terhadap Pertumbuhan Ekonomi Di Jawa Barat. *Journal Of Islamic Economics And Business*, 1(1), 1-8.
- Hani, L. (2023). *Analisis Pengelolaan Alokasi Dana Desa (Add) Untuk Meningkatkan Kesejahteraan Masyarakat Dalam Perspektif Ekonomi Islam Tahun 2020-2022 (Studi Pada Desa Way Lunik Kecamatan Abung Selatan Kabupaten Lampung Utara)* (Doctoral Dissertation, Uin Raden Intan Lampung).
- Herawati, R., Sihombing, M., Warjio, W., & Kadir, A. (2020). Implementasi Peraturan Daerah Kabupaten Karo Nomor 2 Tahun 2018 Tentang Hari Jadi Kabupaten Karo. *Strukturasi: Jurnal Ilmiah Magister Administrasi Publik*, 2(1), 26-38.
- Heryanda, K. K., Dharmayasa, I. P. A., Suwena, K. R., & Irwansyah, M. R. (2023). Advancing Customary Village Development In Bali Through Community Participation: Do Village Government Roles Matters?. *Journal Of Accounting Research, Organization And Economics*, 6(1), 34-48.
- Hidayati, N. (2016). *Analisis Pengelolaan Alokasi Dana Desa Di Desa Sidorejo Kecamatan Sukorejo Kabupaten Ponorogo Tahun 2015* (Doctoral Dissertation, Universitas Muhammadiyah Ponorogo).
- Hulu, Y., Harahap, R. H., & Nasutian, M. A. (2018). Pengelolaan Dana Desa Dalam Pemberdayaan Masyarakat Desa. *Jupii: Jurnal Pendidikan Ilmu-Ilmu Sosial*, 10(1), 146-154.
- Karimah, F., Saleh, C., & Wanusmawatie, I. (2014). Pengelolaan Alokasi Dana Desa Dalam Pemberdayaan Masyarakat. *Jurnal Administrasi Publik (Jap)*, 2(4), 597-602.



- Khadlirin, A., Mulyantomo, E., & Widowati, S. Y. (2021). Analisis Efisiensi Dan Efektifitas Pengelolaan Dana Desa (Study Empiris Dana Desa Di Desa Tegalarum Kabupaten Demak Tahun 2016-2020). *Solusi*, 19(2).
- Lathifah, F. N. (2022). *Efektivitas Pelayanan Perizinan Melalui Aplikasi Sicantik Cloud Di Kabupaten Sukamara Provinsi Kalimantan Tengah* (Doctoral Dissertation, Institut Pemerintahan Dalam Negeri).
- Lili, M. A. (2018). Pengelolaan Alokasi Dana Desa Dalam Upaya Meningkatkan Pembangunan Ekonomi Masyarakat Di Desa Magmagan Karya Kecamatan Lumar. *Jurnal Ekonomi Daerah (Jeda)*, 7(1).
- Machmud, J., Paramata, S. H., & Pitoy, H. (2020). Pengelolaan Dana Desa Dalam Meningkatkan Perekonomian Masyarakat Di Desa Karyamukti Kecamatan Mootilango Kabupaten Gorontalo. *Jurnal Perencanaan Dan Pembangunan Ekonomi*, 3(2), 65-76.
- Madea, Y., Laloma, A., & Londa, V. (2017). Peran Kepala Desa Dalam Pengelolaan Dana Desa Di Kecamatan Essang Selatan Kabupaten Kepulauan Talaud. *Jurnal Administrasi Publik*, 3(046).
- Marlina, L. (2017). Penerapan Metode Pembelajaran Mind Mapping (Peta Pikiran) Berbantuan Alat Peraga Terhadap Hasil Belajar Matematika Kelas Vii Smp 2 Sragi. *Delta: Jurnal Ilmiah Pendidikan Matematika*, 3(1), 54-61.
- Mudrajad, K. (2010). *Dasar-Dasar Ekonomi Pembangunan*. Yogyakarta: Upp Stim.
- Mutamimmah, M. R., Kustono, A. S., & Effendi, R. (2018). Pengelolaan Keuangan Desa Melalui E-Village Budgeting Di Kabupaten Banyuwangi. *E-Journal Ekonomi Bisnis Dan Akuntansi*, 5(1), 105-108.
- Moeljono, M., & Kusumo, W. K. (2019). Efektivitas Pengelolaan Alokasi Dana Desa (Studi Kasus Pada Desa Tegal Arum Kecamatan Mranggen Kabupaten Demak). *Solusi*, 17(3).
- Nasir, M. (2003). *Metode Penelitian* Jakarta: Ghalia Indonesia.
- Nugraha, Y. B., & Budisetyowati, D. A. (2018). Analisis Penyelesaian Sengketa Internal Lembaga Negara (Studi Kasus Pelantikan Pimpinan Dewan Perwakilan Daerah Republik Indonesia Periode 2017-2019). *Jurnal Hukum Adigama*, 1(1), 364-388.
- Rahman, A. (2020). Mengukur Transparansi Pengelolaan Keuangan Desa: Studi Kasus Pada Desa-Desa Di Kabupaten Sigi. *Akurasi: Jurnal Studi Akuntansi Dan Keuangan*, 3(2), 151-165.
- Sugiharto, M., Kartini, D., & Manan, F. (2018). Dinamika Politik Dalam Implementasi Kebijakan Kampanye Putaran Kedua Pada Pemilihan Gubernur Dan Wakil Gubernur Provinsi Dki Jakarta Tahun 2017. *Jurnal Ilmu Politik Dan Pemerintahan*, 4(1), 19.
- Pahlevi, I. (2015). Dana Desa Dan Permasalahannya. *Info Singkat Pemerintahan Dalam Negeri*, 7(17).
- Rahayu, R., Anwar, F., & Darmi, T. (2023). Implementasi Kebijakan Pengelolaan Dana Desa. *Jurnal Manajemen Publik Dan Kebijakan Publik (Jmpkp)*, 5(1).
- Rengifurwarin, Z. A. (2019). Analysis Of Public Service Bureaucracy Reform At The One-Stop Investment And Integrated Services Office, Maluku Province, Indonesia. *International Journal Of Science And Society*, 1(3), 225-238.
- Ridha, F. (2019). Analisis Pengelolaan Dana Desa Dalam Meningkatkan Perekonomian Masyarakat Di Kecamatan Langsa Kota Kota Langsa. *At-Tawassuth: Jurnal Ekonomi Islam*, 4(2), 252-276.
- Rudiarta, I. K. G., Arthanaya, I. W., & Suryani, L. P. (2020). Pengelolaan Alokasi Dana Desa Dalam Pemerintahan Desa. *Jurnal Analogi Hukum*, 2(1), 63-67.
- Salman, S. (2023). Analisis Pengelolaan Alokasi Dana Desa Bagi Kesejahteraan Masyarakat Dalam Perspektif Ekonomi Islam Di Desa Telentam Kecamtan Tabir Barat Kabupaten Merangin Provinsi Jambi. *Jurnal Publikasi Ilmu Manajemen*, 2(1), 97-106.



- Setiadi, S., Ekawati, H., & Habib, F. Pelatihan Dan Pendampingan Bagi Peningkatan Kapasitas Aparat Dan Institusi Desa Dalam Perencanaan Dan Implementasi Pembangunan. *Bakti Budaya: Jurnal Pengabdian Kepada Masyarakat*, 3(2), 149-164.
- Silahuddin, M. (2015). Kewenangan Desa Dan Regulasi Desa. *Jakarta: Kementerian Desa, Pembangunan Daerah Tertinggal Dan Transmigrasi Republik Indonesia*.
- Soleh, C., & Rohmansjah, H. (2014). *Pengelolaan Keuangan Desa*. Fokusmedia.
- Sujarweni, W. (2014). Metodologi Penelitian: Lengkap, Praktis, Dan Mudah Dipahami.
- Sule, E. T. (2009). Kurniawan Saefullah, Pengantar Manajemen. *Jakarta: Kencana Perdana Media Goup*.
- Supriyadi, E. I., & Asih, D. B. (2019). Pengelolaan Dana Desa (Studi Pada Desa Rahayu Kecamatan Margaasih Kabupaten Bandung). *Jurnal Rasi*, 1(2), 61-69.
- Supriyono, H., Soleh, A., & Ferina, Z. I. (2021). An Analysis Of Village Fund Management Implementation Based On The Regulation Of The Minister Of Internal Affairs Number 20 Of 2018 At Tanjung Agung Village Of Tanjung Agung Palik Sub-District Of North Bengkulu Regency. *Jurnal Ekonomi, Manajemen, Bisnis Dan Akuntansi Review*, 1(2), 115-125.
- Suryani, A. (2019). Manajemen Pengelolaan Dana Desa. *J-Mas (Jurnal Manajemen Dan Sains)*, 4(2), 348-354.
- Syafri, W. (2014). Manajemen Sumber Daya Manusia Dalam Organisasi Publik.
- Trisantono, B. (2011). *Pedoman Penyelenggaraan Pemerintahan Desa*. Fokusmedia.
- Wahid, M. A., & Thoyib, M. (2022). Manajemen Sumber Daya Manusia Dalam Peningkatan Mutu Tenaga Pendidik Di Ma Darul Huda Ponorogo Pada Masa Pandemi Covid-19. *Edumanagerial*, 1(1), 19-33.
- Wahyuni, N. S., & Fauzia, R. (2020). The Relationship Between Social Supports With Nursing Employee Attachment At Dr. Rm Djoelham Hospital Binjai. *Budapest International Research And Critics Institute-Journal (Birci-Journal)*, 3(2), 816-828.

