

Analysis of The Quality of Human Resources in Preventing Fraud in The Management of Funds in Tondonggito Village, Southeast Wawonii District, Konawe Islands Regency

Indira Yuana ^{1*}, Mahmudin A. Sabilalo ², Muhammad Arqam³, Ade Imam Muttaqien Halim ⁴

^{1,3}Program Studi Manajemen, Sekolah Tinggi Ilmu Ekonomi Enam Enam Kendari

² Program Studi Magister Manajemen, Sekolah Tinggi Ilmu Ekonomi Enam Enam Kendari

⁴Program Studi Akuntansi, Sekolah Tinggi Ilmu Ekonomi Enam Enam Kendari

*Corresponding Email: indirayuana09@gmail.com¹

ARTICLE INFORMATION

ABSTRACT

Publication information

Research article

HOW TO CITE

Yuana, I., Sabilalo, M. A., Arqam, M., & study uses a descriptive qualitative Halim, A. I. M. (2026). Analysis of the quality approach to primary data and secondary of human resources in preventing fraud in data, while the analysis units in this study the management of funds in Tondonggito are 5 people consisting of village heads, Village, Southeast Wawonii District, village treasurers, village secretaries and 2 Konawe Islands Regency. *Journal of International Conference Proceedings (JICP)*, 8(7), 124–138.

DOI:

<https://doi.org/10.32535/jicp.v8i7.4502>

Copyright © 2026 owned by Author(s).
Published by JICP



This is an open-access article.

License:

Attribution-Noncommercial-Share Alike
(CC BY-NC-SA)

Received: 22 January 2025

Accepted: 25 February 2025

Published: 31 March 2026

This study aims to find out and analyze the quality of human resources in preventing fraud in village fund managers in Tondonggito Village, Southeast Wawonii District, Konawe Islands Regency. This study uses a descriptive qualitative approach to primary data and secondary data, while the analysis units in this study the management of funds in Tondonggito are 5 people consisting of village heads, village treasurers, village secretaries and 2 community members. Techniques for data collection in research are observation, interviews and documentation. The results of the research conducted The intellectual ability of the village apparatus is still lacking and there is still a lot that needs to be improved, especially in the field of technology, but with cooperation and a good mindset makes the work done by the village apparatus completed on time. Words and Deeds. The quality of human resources in Tondonggito Village, Southeast Wawonii District, Konawe Islands Regency in preventing fraud in village fund management cannot be said to have good quality human resources to prevent fraud in village fund management.

Keywords: Quality; Human Resources; Fraud; Village Funds

INTRODUCTION

Conceptually, there are two different meanings for the term organization as a noun, namely a forum for a group of people to achieve a common goal and organizing as a verb, which is a process and a series of activities that are carried out systematically as part of efforts to build and develop an organization or as one of the foundations of management. Organizations in Indonesia, especially Government Organizations, are a public organization formed with the aim of providing services to the community/public services. The main purpose of this organization is to provide services and not to seek profit because this organization is a part/element of a country's commitment to provide services to its citizens.

The birth of Law Number 32 of 2004 concerning Regional Government, Structure and Control of Regional Apparatus Organizations was carried out guided by government regulations. The local government is the Governor, Regent, or Mayor, the regional apparatus as an element of the Regional Government. However, another hope that cannot be ruled out is that with the assistance of village funds from the government, villages can be motivated to become more independent and credible so that they are able to meet their own needs and not solely depend on assistance from the government (Basirrudin, 2012), and make assistance from the government as a stimulant (Wardoyo, 2015).

In 2020, many implementations of the use of village funds were found to be inappropriate and the goals that had been set could not be met. Indonesia Corruption Watch (ICW) reported that the most corrupted budget item item was village funds. Judging from the many cases in village fund management, to support the running of village programs and good village fund management, quality human resources are needed who are able to carry out tasks related to village fund management. In line with the opinion expressed by Afrianti (2011), the quality of human resources refers to the ability of human resources to carry out the tasks and responsibilities imposed on them through adequate education, training and experience.

There is fraud in Tondonggito Village, this is seen in terms of development that is not realized, the construction of coastal embankments that is not running smoothly, and the cause is that human resources in Tondonggito Village are still lacking in knowledge, this is identified from village officials who are still minimal in managing village funds and systems application usage. There are often errors in data input, and errors in providing information. This is reviewed because the performance of village officials is insignificant, this is indicated by the lack of ability possessed by village officials, it can be seen from the intellectual ability where village officials are still lacking in the use of technology, lack of understanding of the procedures for preparing structured reports. As well as the lack of psychological ability so that there are still several village officials who manipulate village funds. Good management of village funds can prevent fraud in its management, so the quality of human resources who are able to carry out tasks related to village fund management is needed.

The purpose of this study is to find out and analyze the quality of human resources in preventing fraud in village fund managers in Tondonggito Village, Southeast Wawonii District, Konawe Islands Regency. In this study, the researcher limited the scope, as the meaning of scope is a method to limit problems in science that will be studied in scientific studies. This research was carried out in Tondonggito Village, Southeast Wawonii District, and the object of this research is the quality of human resources and the prevention of fraud in the management of village funds, while the indicators used in this

study are physical ability (health), intellectual ability (intelligence), psychological ability (Sadarmayanti, 2009).

LITERATURE REVIEW

Human Resource Management Concept

Human resources are the integrated ability of the mind and physical power possessed by individuals. Behavior and nature are determined by their offspring and environment (Malayu S.P Hasibuan, 2012) According to Nugraha, quoted by Rachmawati (2008) said that human resources that have high quality are human resources that are able to create not only comparative value but also competitive value, and innovative by using energy such as intelligence, creativity, and imagination.

All potential human resources affect the organization's efforts to achieve goals. No matter how advanced technology, information development, availability of capital and adequate materials, if without human resources it is difficult for an organization to achieve its goals (Sutrisno, 2011) According to Wirawan (2015) explains that: "Human Resources are people who are referred to as managers, employees, employees, laborers or workers who work for HR organizations are people who are ready, willing and able to contribute efforts to achieve organizational goals. In addition, human resources are one of the input elements which together with other elements such as capital, materials, machines and methods/technology are transformed into a management process into output. in the form of goods or services in an effort to achieve the company's goals (Veithzal, 2004).

Definition of Human Resources Quality

Danim stated in Pratiwi (2013) The quality of human resources is a resource that meets the criteria of physical quality and health, intellectual quality (knowledge and skills), and spiritual mental quality (struggle). Pasolong (2013) stated that the Quality of Human Resources is a workforce that has high competence, knowledge, skills and morals. Ndraha Dalam (Pratiwi 2013) stated that quality Human Resources are human resources that are able to create not only comparative value, but also competitive-generative-innovative value by using the highest energy such as intelligence, creativity, and imagination, no longer solely using crude energy such as raw materials, land, water, muscle energy, and so on.

Definition of Quality

Quality can be defined as a dynamic condition related to products, services, human resources, processes, and the environment that meet or exceed expectations. Based on this definition, quality is the relationship between products and services or services provided to consumers can meet consumer expectations and satisfaction (Goetsch and Davis, 1994) in (Tjiptono, 2012) Sunyoto (2012) states that quality is a measure to assess that a good or service has a use value as desired or in other words a good or service is considered to have quality if it functions or has a use value as desired. Tjiptono and Sunyoto (2012) said that quality is a dynamic condition related to products, services, people, processes, and the environment that meet or exceed expectations.

Fraud

Fraud is a deliberate misdemeanor. Fraud can be in the form of misappropriation of assets or also called employee fraud and financial reporting fraud or management fraud (Hery, 2017). In the Criminal Code cited by Siti Kurnia Rahayu and Ely Suhayati (2013), the definition of fraud or fraud: Taking something, which wholly or partially belongs to another person, with the intention of unlawfully owning oneself or others, forcing someone by force to give something that wholly or partially belongs to another person.

Or in order to make debts or receivables erased, deliberately unlawfully owning goods belonging to others but not in his power not because of his crime, with the intention of illegally misappropriating himself or others, by using false names or lies, to move others to hand over goods to him or to give debts or write off his debts.

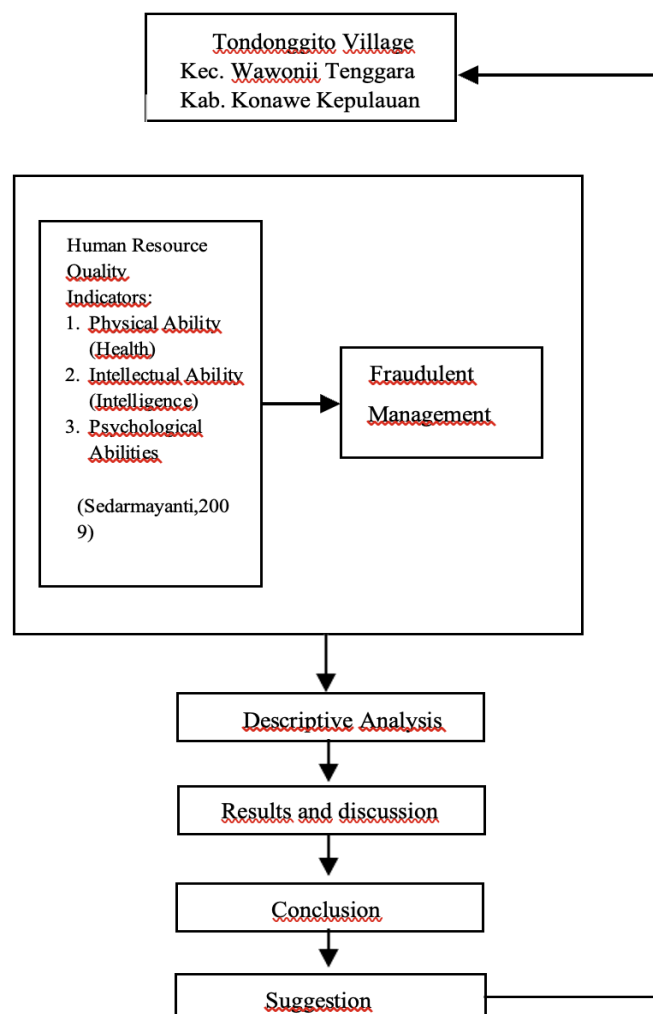
Village Fund Management

According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 222/PMK.07/2020, Village Funds are funds obtained from the state revenue and expenditure budget allocated to villages transferred by the district/city regional revenue and expenditure budget and used to fund community empowerment, community development, development, and government administration. Purpose of village funds According to Law No. 60 of 2014 concerning Villages, there is an intention of distributing village funds, namely as a form of the State's obligation to provide protection and make the village strong, advanced, independent and democratic.

Conceptual Framework

Research Frame of Mind is a relationship or relationship between one concept and another concept of the problem to be researched. A conceptual framework serves to connect or explain at length about a topic to be discussed. Based on the definition above, the researcher created the following Thinking Framework Model, the Thinking Framework explains the relationship between the quality of human resources in fraud that can occur in the management of Tondonggito Village funds.

Figure 1. Research Framework



RESEARCH METHOD

Research Design

This study uses a descriptive qualitative approach to primary and secondary data. Using a qualitative research approach with a descriptive type, as explained aims to describe the internal control system of human resources in preventing fraud in the management of village funds, where the researcher wants to find out the facts both oral and written obtained from various data sources obtained from participants in depth.

Research Object

The object of this study is "Analysis of the Quality of Human Resources in Preventing Fraud in Fund Management in Tondonggito Village, Southeast Wawonii District, Konawe Islands Regency" This research will be carried out in Tondonggito Village, Southeast Wawonii District, Konawe Islands Regency.

Research Informant

Research informants are research subjects from whom data can be obtained, have broad and in-depth knowledge about research problems so as to provide useful information. Informants also function as feedback givers to research data. (Burhan Bungin, 2010). In this study, the key informants and informants selected are the actors who are directly related, namely the village head and village officials as key informants, while the informants are the local community. As for the criteria for research informants that the researcher considers capable and know the problems that occur, the characteristics include: Being in the village being researched, knowing the problems, being able to argue well feeling the impact of the problem and being directly involved with the problem.

Data Types and Sources

The type of data in this study uses qualitative data in the form of words both in oral and written form. which states that qualitative research is a Social Science research method that collects and analyzes data in the form of words (oral and written) and human deeds and research does not try to calculate or quantify the qualitative data that has been obtained and thus does not analyze the numbers. The data sources in the study are divided into two parts, namely primary data and secondary data. The following is an explanation of the data sources used in this study.

- a. **Primary Data** Primary data is a source of data obtained by researchers directly. In this study, the primary data obtained came from in-depth interviews with research informants, in this case the authorities in Tondonggito Village, Southeast Wawonii District, Konawe Islands Regency.
- b. **Secondary Data** Secondary data is a source of data that researchers obtain from existing sources and is obtained indirectly. In this study, secondary data was obtained from the source of journal articles, previous research and the data needed to fulfill the research.

Data Collection Techniques

The method or technique to collect data in research goes through three stages, namely the first stage by conducting observation, interviews and documentation.

RESULTS

Quality of Human Resources (HR)

1. Physical Ability (Health)

As a village official, they must have good enough physical health. One of the tasks is to carry out community development in improving the ability and awareness of the community in protecting the environment, so that village officials will act actively in

carrying out their duties. Questions about how do you respond to the physical (health) capabilities of village officials? Informant Jahaluddin as the village head, explained that:

"So far, the physical or health abilities of the thirteen (13) village officials that exist, Alhamdulillah, are still in good health, and I as the village head always control if there are village officials who are sick so that they can receive medical treatment immediately" (Interview).

In line with what was conveyed by Aburaera as the Village Secretary, said that:

"The physical or health ability of the village apparatus until now is still well maintained, the village apparatus only experiences some mild health disorders such as flu and cough at the change of season, and if they experience these symptoms, they will be declared to recover quickly and not be transmitted to other village apparatus" (Interview) Quality of Human Resources in the sense of the Ability of the Tondonggito Village apparatus, Southeast Wawonii District, one of them can be seen from the condition of Physical Ability. Based on the results of interviews and documentation data, it can be concluded that all village apparatus have good and healthy physical abilities. Questions about How the task is given, is it in accordance with the ability/skill you have? Informant Jahaluddin as the village head, explained that: "Sometimes the tasks we give are not in accordance with their abilities and skills, because the quality of Human Resources (HR), especially the Tondonggito Village apparatus, is still very minimal, especially computer managers" (Interview)

This statement is in line with statements from several other informants, one of which was conveyed by Aburaera as the Village Secretary, saying that:

"The division of tasks carried out is sometimes not in accordance with the capabilities of village officials, especially the ability in the computer field which is still minimal" (Interview)

The division of tasks based on work ability is a placement with existing considerations and rules. In the Tondonggito Village apparatus, it is still found that the assignment is not in accordance with the ability/skills possessed. Questions about How are the work tasks carried out successfully carried out by village officials? Informant Jahaluddin as the village head, explained that: "yes, of course I as the village head always try and find ways to do it so that the work I give is always done thoroughly no matter what" (Interview).

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that: "Even though the tasks we get are sometimes not in accordance with the skills they have, but the village apparatus is always in order to complete the task, especially those related to computers, we will learn and try to ask those who know better, so that the tasks we do can be completed" (Interview)

The learning method is one of the methods carried out to improve the ability of the Tondonggito village apparatus. However, the application of this method based on the results of research has not been carried out properly and efficiently. Skills In carrying out the tasks given is the initial stage that must be considered. With good skills, it will produce good Human Resources, and the work done will be well overcome.

2. Intellectual Abilities

Everyone who becomes a Village apparatus not only has good physical abilities but also must have good intellectual abilities to be able to produce work in accordance with the demands of the given task. Questions about How do you respond to the intellectual abilities of the Village apparatus? Informant Jahaluddin as the village head, explained that: "In my opinion, there are still many village officials, who are

still lacking in terms of intellectual ability, in this case there is still a lot that needs to be learned in completing the tasks given" (Interview).

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that: "Intellectual ability how an individual can complete an activity based on his knowledge, which is a problem within the scope of the Tondonggito village apparatus is always related to intellectual ability where of the thirteen village apparatus Only five (5) village officials are able to carry out individual tasks based on science" (Interview).

Intellectual abilities in this study are related to knowledge and fields of science that are in accordance with the demands of the job. Questions about How does the mindset of village officials affect the success of the work carried out by village officials? Informant Aburaera as the Village Secretary, explained that: "With the good cooperation of all village officials, the work given is always done on time because the success of a job is an added value for us" (Interview)

The same thing was conveyed by Jahaluddin as the village head, saying that: "It is very influential, because with a good mindset and the knowledge that the village apparatus has, it will help and be useful for the tasks given, so that it is completed faster" (Interview) The situation in this study is related to the scientific ability of village officials who can be trusted in completing tasks or carrying out the tasks given.

Questions about How do you respond to the science and technology skills of village officials? Informant Jahaluddin as the village head, explained that: "Each village apparatus has its skills and knowledge, the point of problem is knowledge in the field of technology which is still very minimal knowledge related to technology in some village apparatus" (Interview).

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that: "In contrast to the ability of knowledge, currently the village apparatus is still very minimal who have the ability in the field of technology, this happens because of the lack of learning and training carried out for village officials in terms of technology" (Interview)

It is undeniable that intellectual ability is very helpful in every work process, not only the ability in the field of science but also the ability in the field of science and technology, but currently Tondonggito village still needs to increase training and learning in the field of science and technology, especially now that it has entered the 5.0 era where technology is part of the human being itself, So that every job requires technology.

3. Psychological (Mental) Ability

Psychological (mental) abilities are abilities related to religious obedience, ethics, behavior, attitudes and mental functions of humans scientifically. Questions about How does religious obedience affect the performance of village officials? Informant Jahaluddin as the village head, explained that: "Of course it does not affect, especially this wawonii is the majority of Muslims. I suggest that no matter how busy you are, don't forget to perform prayers, whether they do it or not depends on their personality, and don't let them use it as an excuse" (Interview)

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that: "The religious obedience of the village apparatus does not affect the performance of the village apparatus, because those who carry out and do not carry out their ibadah, continue to carry out their duties well, so that

religious obedience does not affect the performance of the village apparatus" (Interview).

In this study, the beliefs of village officials in religious obedience did not affect the performance in completing tasks.

Questions about How is honesty based on thoughts, words and deeds very firmly held by village officials?

Informant Jahaluddin as the village head, explained that: "Alhamdulillah, so far words, deeds and thoughts are very firmly held by all village officials, I always convey that the implementation of a job or leading an institution depends on how our clear mind, our gentle words and our good deeds" (Interview).

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that: "It is undeniable that honesty is a very important thing, especially when we can synchronize our words and deeds and thoughts, even though this is a difficult thing but I believe all village officials, in Tondonggito village try to be honest and open" (Interview).

The quality of Human Resources can also be seen with honesty, honesty in line with what is thought, said and what is done when completing the tasks given. Questions about How to Improve Motivation, Work Ethic and Productivity of Village Officials? Informant Jahaluddin as the village head, explained that:

"Motivation or work ethic is very applied starting from being disciplined, focusing on goals, evaluating yourself and being professional, and this is always applied by all village officials" (Interview).

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that: "Currently, competence does not affect the village apparatus too much in increasing motivation, work ethic and productivity, because in what they do when carrying out their duties it is from themselves, especially motivation and productivity. The village apparatus does not apply competence in carrying out tasks, we apply cooperation in carrying out tasks, so that motivation, work ethic and productivity come from ourselves and our environment who support and help each other" (Interview).

In this study, the motivation, work ethic and productivity obtained by village officials do not come from existing competencies but from themselves and the process of cooperation that supports and helps each other.

Questions about How do village officials apply the nature of openness based on a sense of responsibility in carrying out every task given?

Questions about How is honesty based on thoughts, words and deeds very firmly held by village officials?

Informant Jahaluddin as the village head, explained that: "Alhamdulillah, so far words, deeds and thoughts are very firmly held by all village officials, I always convey that the implementation of a job or leading an institution depends on how our clear mind, our gentle words and our good deeds" (Interview).

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that: "It is undeniable that honesty is a very important thing, especially when we can synchronize our words and deeds and thoughts, even though this is a difficult thing but I believe all village officials, in Tondonggito village try to be honest and open" (Interview).

The quality of Human Resources can also be seen with honesty, honesty in line with what is thought, said and what is done when completing the tasks given. Questions about How to Improve Motivation, Work Ethic and Productivity of Village Officials? Informant Jahaluddin as the village head, explained that:

"Motivation or work ethic is very applied starting from being disciplined, focusing on goals, evaluating yourself and being professional, and this is always applied by all village officials" (Interview).

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that: "Currently, competence does not affect the village apparatus too much in increasing motivation, work ethic and productivity, because in what they do when carrying out their duties it is from themselves, especially motivation and productivity. The village apparatus does not apply competence in carrying out tasks, we apply cooperation in carrying out tasks, so that motivation, work ethic and productivity come from ourselves and our environment who support and help each other" (Interview).

In this study, the motivation, work ethic and productivity obtained by village officials do not come from existing competencies but from themselves and the process of cooperation that supports and helps each other.

Questions about How do village officials apply the nature of openness based on a sense of responsibility in carrying out every task given?

Village Fund Management

1. Village Fund Management Fraud

Village Fund Management is an activity that includes the process of managing the budget from the State Budget which is channeled to each village. In the process of managing the Village Fund, there are many allegations from the community, such as the absence of transparency, projects that do not meet their needs. Problems like this often occur in the community, one of which is in Tondonggito Village, so it can cause a lack of public trust in the village head. Questions about What about village deliberations, is every village fund management carried out? Informant Bobby Sanjaya as the village treasurer, explained that:

"The village deliberation was held after the disbursement of village funds, where we as village officials held the deliberation with suggestions or input from all the people of Tondonggito Village" (Interview).

Questions about How and when will deliberations related to village fund management be held? Informant Bobby Sanjaya as the village treasurer, explained that:

"The Village Deliberation is held every time the village funds are disbursed, and it involves the entire community of Tondonggito Village" (Interview).

Question about What about the nature of village apparatus, is there openness of village apparatus related to the management of village funds? Informant Bobby Sanjaya as the village treasurer, explained that:

"Regarding openness about the management of village funds, I need to convey that we always obey the laws and regulations, meaning that we have nothing to hide and we are always transparent in managing village finances, that is the purpose of holding MUSDES (Village Deliberations) every time the village funds are disbursed" (Interview).

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that:

"Openness related to the management of village funds always exists, especially between village officials, we always maintain openness in every activity we carry out, so as not to cause suspicion among village officials" (Interview).

Openness is an interesting and important thing, because trust in completing the tasks given will be smoother and faster and openness will be completed as well as openness is carried out well.

Questions about How is the work ethic and productivity of village officials in managing village funds?

Informant Bobby Sanjaya as the village treasurer, explained that:

"We always apply a work ethic in managing village funds, village funds are community money, therefore we always foster a work ethic, so that there are no bad assumptions from the community towards village officials" (Interview).

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that:

"Implementing a good work ethic and positive behavior is one of the things that village officials apply, being open to change is one of the things that KMI does, so that the community can be satisfied with the output we produce." (Interview).

In this study, work ethic is one of the foundations applied to be able to move them, with responsibility and good teamwork. Questions about how knowledge and technology do village officials have in managing village funds? Informant Bobby Sanjaya as the village treasurer, explained that:

"In my opinion, knowledge in the field of technology is still very minimal or lacking, of course this is our task as village officials, how and what ways we will make so that we can master knowledge in the field of technology even though it is not completely. I think this is important homework for us, because every year there are always public reports related to acts of corruption" (Interview).

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that: "One of the obstacles and shortcomings of the village apparatus in Tondonggito village is that there is still a lack of knowledge about technology, which until now we are still trying to find solutions so that technology does not become an obstacle for us in managing village funds" (Interview).

Technology is one of the important roles in life, currently technology is needed, especially in managing village fund finances in this research.

Questions about how the current management of village funds has been implemented properly by the village apparatus? Informant Almuhammad as a resident of Tondonggito Village, explained that:

"In my opinion, it has not been 100% implemented properly, there are still many things that need to be improved, especially the quality of Human Resources (HR) and the Tondonggito village apparatus which to this day we cannot say the performance of the apparatus is perfect" (Interview)

This statement is in line with the statement delivered by Muh. Rifaldi as a resident of Tondonggito Village, said that: "Talking about the management of village funds, which until now I cannot say has been perfect, because there are still many things that need to be improved together, not only the village apparatus but also the villagers themselves" (Interview).

In managing village funds, if in the management process it is distributed and managed properly, it will provide a sense of satisfaction for local residents.

Question about How do you respond to the rampant reporting that often occurs, related to the distribution of village funds that are considered to be misappropriated by village funds? Informant Almuhammad as a resident of Tondonggito Village, explained that:

"Someone makes a report related to the distribution of village funds because there are causes and akiba that he sees in the community, and I think it is natural for

village officials to be more thorough and open regarding the distribution of village funds" (Interview)

This statement is in line with the statement delivered by Muh. Rifaldi as a resident of Tondonggito Village, said that: "In my opinion as a citizen and related to reports that are often made from community members or other institutions, it is natural in my opinion, because a group of people or institutions will not submit a report to the authorities if there is no mistake we have made, as is often reported, namely the distribution of village funds which is said to be not on target or there are other indications, and I think it's natural and it's a form of reprimand so that our performance will be better in the future" (Interview).

Questions about How do you respond to village development, is it in accordance with the village fund budget? Informant Almuhammad as a resident of Tondonggito Village, explained that: "Regarding village development, whether it is in accordance with the budget or not, I don't know, the one who will know more clearly is the village officials" (Interview).

Meanwhile, Muh. Rifaldi as a resident of Tondonggito Village, said that: "In my opinion, as a resident related to village development, I have not really felt any significant changes, but judging from the current situation, the development is still ongoing, and some have not been completed, and I cannot say that the distribution of village funds is in accordance with the budget." (Interview).

Questions about what obstacles often occur in realizing village fund management? Informant Jahaluddin as the village head, explained that: "Of course, the obstacle that often occurs is that there are feuds between residents, sometimes there are those who disagree with the programs we offer, and this is one of the causes of our performance being hampered" (Interview)

This statement is in line with the statement conveyed by Aburaera as the Village Secretary, saying that: "There must be obstacles in every process of realizing the management of village funds, one of which is a misunderstanding in communication, but we have handled this by clarifying each task, and continuing to provide reports gradually in the process of completing the tasks we are doing" (Interview)

Questions about How to anticipate obstacles that often occur in managing village funds? Informant Jahaluddin as the village head, explained that: "The step we are taking is to meet the community directly, if anyone disagrees with the process of managing the funds" (Interview).

This statement is in line with the statement delivered by Aburaera as the Village Secretary, saying that: "The steps we are taking in addition to clarifying our respective duties, we are also obedient and open to the work we do, not only that, if it has happened, we will talk about it well and openly so as not to get into even bigger problems" (Interview)

Questions about what developments have been realized in Tondonggito Village? Informant Almuhammad as a resident of Tondonggito Village, explained that: "Regarding village development, whether it is in accordance with the budget or not, I don't know, the one who will know more clearly is the village officials" (Interview).

Meanwhile, Muh. Rifaldi as a resident of Tondonggito Village, said that: "In my opinion, as a resident related to village development, I have not really felt any significant changes, but judging from the current situation, the development is still

ongoing, and some have not been completed, and I cannot say that the distribution of village funds is in accordance with the budget." (Interview).

DISCUSSION

The results of this study will analyze the quality of Human Resources in Tondonggito Village, Southeast Wawonii District, Konawe Islands Regency in preventing fraud in the management of village funds. Based on the results of this study and the discussion on the Quality of Human Resources in Tondonggito Village, it is clear to see the impact of management and village. With the aim of knowing the quality of human resources so that they are known, the extent of the quality of human resources in Tondonggito village. It can be seen from 3 indicators, namely physical ability (health), intellectual ability (intelligence), and psychological ability. From the kersesaid indicator, it can be categorized as having good quality where of the 2 indicators clearly have good quality except for intellectual ability (intelligence). According to him, the intellectual ability possessed by the village apparatus cannot be said to be good, especially knowledge about technology

1. Physical Ability (Health)

The results of the research carried out related to the physical abilities possessed by the Tondonggito village apparatus are that the physical abilities of the village apparatus are still in good health and the village head always controls the health of the village apparatus so that it is well maintained, but the tasks given are not in accordance with the capabilities of the human resources they have, especially in the field of computer management so that the village officials try to learn and try to ask questions about those who know better so that the tasks they do can be completed well.

In the management of village funds, physical ability does not affect too much and is still running well, the obstacles faced in the process of working on financial statements can still be overcome well. According to Sedarmayanti (2009), physical ability is the ability to perform tasks that require stamina, skills, strength, and similar characteristics. Where good physical abilities can be used to carry out work effectively and efficiently in managing village funds. Physical abilities include good physical health and having a decent standard of living. Physical abilities (health) also support the ability of human resources owned by village officials.

2. Intellectual Ability (Intelligence)

The results of the research carried out related to the intellectual abilities possessed by the village apparatus are that the intellectual ability of the village apparatus is still lacking and there is still a lot that needs to be improved, especially in the field of technology, but with good cooperation and mindset, the work done by the village apparatus is completed on time. Knowledge in the field of technology is very important, especially in the 5.0 era where technology is part of human beings themselves so that in every activity we do we always need the help of technology.

The shortcomings in the field of technology owned by village officials can still be handled by village officials, especially in managing village funds, although not all village officials have knowledge in the field of technology, but with good cooperation and smooth communication, the management of village funds using technology can still be overcome properly. The intellectual ability of village officials in the field of technology is still in the process of learning. With technology in the village, it will change everything in the village government, especially with the ability of village officials in the field of technology. As said by Sidamora (2006), the importance of education and training programs for human resources is to improve the quality and quantity of productivity. So that the intellectual abilities of the Tondonggito Village

apparatus must be developed so that all village apparatus can carry out their duties and functions properly. Sindrila et al. (2022), there is a significant influence between the quality of human resources on the effectiveness of the use of systems. In this case, technological capabilities play an important role in the village fund management process.

3. Psychological Abilities

The results of this study are related to the psychological ability of the Tondonggito village apparatus, namely religious obedience does not affect the village apparatus in carrying out the tasks given, but in the process of carrying out the duties of the village apparatus always adheres to openness and honesty based on thoughts, words and deeds. In the process of carrying out their duties, village officials also always apply good motivation and work ethic such as discipline, focus on goals, and be professional so that cooperation can continue to run well.

The management of village funds is going well, the obstacles that often occur can still be overcome by the village apparatus properly. Some of the obstacles that village officials have are also caused by communication, so in the process communication is very important. Good and properly established communication can help the process of relation of village funds so that in developing the village with existing development, village funds will be used to the maximum.

Sedarmayanti (2009), psychological (mental) ability is an ability related to ethics, behavior, attitude, and human mental function scientifically which is usually related to a person's ability to give a good or bad assessment of a situation/condition in carrying out work. This can be said that if the mental condition of the village apparatus is good, the results that will be achieved by the village apparatus in carrying out their duties will also be good.

CONCLUSION

Based on the results of research and discussion on the quality of human resources in Tondonggito village, southeast Wawonii District, Konawe Islands Regency in preventing fraud in village fund management, it can not be said that 100% have good quality of human resources to prevent fraud in village fund management, because it can be seen from 3 indicators that only two abilities are good enough, while intellectual abilities still cannot be said to be good enough. This happens because the ability in the intellectual field is still lacking, especially in the field of technology.

Suggestion

The suggestions that researchers can give are:

1. Tondonggito village officials must be able to take advantage of the opportunity to be able to increase intellectual knowledge.
2. Village officials regularly hold learning and training in the field of technology, so that the process of making financial reports can be carried out properly.
3. Village officials pay more attention to the quality of human resources not only for village officials but also for other human resources, to prepare quality resources in the future
4. It is hoped that the next researcher will add the variables of human resource development

REFERENCES

Afrizal. (2016). *Metode penelitian kualitatif: Sebuah upaya mendukung penggunaan penelitian kualitatif dalam berbagai disiplin ilmu*. PT Rajagrafindo Persada.

- Aikins, S. K. (2011). An examination of government internal audit's role in improving financial performance. *Journal of Public Finance and Management*, 11(4), 306–337.
- Badan Pusat Statistik. (2020). *Anggaran desa tersalurkan Indonesia*.
- B. Romney, M., & Steinbart, P. J. (2014). *Accounting information systems* (13th ed.). Prentice Hall.
- Eprilsa, S. D., & Budiwitjaksono, G. S. (2022). Analisis kualitas sumber daya manusia dan sistem pengendalian intern pemerintah (SPIP) terhadap efektivitas penggunaan sistem keuangan desa (SISKEUDES). *COSTING: Journal of Economic, Business and Accounting*, 6(1), 748–757.
- Gunawan, I. (2015). *Metode penelitian kualitatif: Teori dan praktik*. Bumi Aksara.
- Hadari Nawawi. (2003). *Perencanaan sumber daya manusia*. Gadjah Mada University Press.
- Handayani, A. P. (2023). Pencegahan kecurangan pengelolaan dana desa oleh aparat desa di Kabupaten Kulonprogo. *Akuntansi Dewantara*, 7(1), 69–80.
- Harahap, J. P. R., & Habra, M. D. (2021). Analisis pencegahan kecurangan akuntansi dalam mengelola dana desa pada Desa Melati II Kecamatan Perbaungan. *Jurnal Riset Akuntansi dan Bisnis*, 21(1), 32–45.
- Hasibuan, M. S. P. (2012). *Manajemen sumber daya manusia* (Rev. ed.). Bumi Aksara.
- Hery. (2016). *Mengenal dan memahami dasar-dasar laporan keuangan*. PT Gramedia.
- Hery. (2017). *Analisis laporan keuangan (Integrated and comprehensive edition)*. Grasindo.
- Hutapea, P., & Thoha, N. (2008). *Kompetensi plus: Teori, desain, kasus, dan penerapan untuk HR dan organisasi yang dinamis*. Gramedia Pustaka Utama.
- Ikatan Akuntan Publik Indonesia. (2011). *Standar profesional akuntan publik*. Salemba Empat.
- Indonesia, R. (2004). *Undang-undang Republik Indonesia Nomor 32 Tahun 2004 tentang pemerintahan daerah*.
- Kurnia Rahayu, S., & Suhayati, E. (2013). *Auditing: Konsep dasar dan pedoman pemeriksaan akuntan publik*. Graha Ilmu.
- Lamo, A. (2015). *Corporate social responsibility dalam perspektif governance*. CV Budi Utama.
- Mila Badriyah. (2015). *Manajemen sumber daya manusia*. Pustaka Setia.
- Mulyadi. (2013). *Sistem akuntansi* (3rd ed.). Salemba Empat.
- Mulyadi. (2014). *Akuntansi biaya* (5th ed.). Universitas Gadjah Mada.
- Mulyadi. (2016). *Sistem akuntansi* (4th ed.). Salemba Empat.
- Notoatmodjo, S. (2003). *Pengembangan sumber daya manusia*. Rineka Cipta.
- Nursin, D., Syamsuddin, S., & Nirwana, N. (2023). Pengaruh kualitas SDM, pemanfaatan teknologi informasi, sistem pengendalian intern terhadap pengelolaan keuangan dana desa dengan kecerdasan spiritual sebagai variabel moderasi. *Owner: Riset dan Jurnal Akuntansi*, 7(1), 77–101.
- Pasolong, H. (2013). *Teori administrasi publik*. Alfabeta.
- Pratiwi, A. (2013). Pengaruh kompensasi terhadap kinerja karyawan pada PT Pos Indonesia (Persero) Kantor Cabang Bangkalan.
- Rachmawati, I. K. (2007). *Manajemen sumber daya manusia*. CV Andi Offset.
- Rachmawati, I. K. (2008). *Manajemen sumber daya manusia* (Ed. 1).
- Rubiyanto. (2011). *Metode penelitian pendidikan*. BP-UMS.
- Sedarmayanti. (2009). *Sumber daya manusia dan produktivitas kerja*. Mandar Maju.
- Setiawan, A. B. (2022). Pengaruh kompetensi sumber daya manusia (SDM), moralitas individu dan sistem pengendalian internal terhadap pencegahan kecurangan dana desa. *Karimah Tauhid*, 1(1), 115–134.
- Shah, A. (2007). *Local public financial management*. The World Bank.
- Simamora, H. (2006). *Manajemen sumber daya manusia*. STIE YKPN.
- Sugiyono. (2007). *Metode penelitian kuantitatif, kualitatif dan R&D*. Alfabeta.

- Sugiyono. (2013). *Metode penelitian kuantitatif, kualitatif dan R&D*. Alfabeta.
- Sugiyono. (2015). *Metode penelitian pendidikan (pendekatan kuantitatif, kualitatif dan R&D)*. Alfabeta.
- Sugiyono. (2016). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.
- Sunyoto, D. (2012). *Manajemen sumber daya manusia*. PT Buku Seru.
- Tjiptono, F., & Chandra, G. (2012). *Pemasaran strategik*. Andi.
- Tunggal, A. W. (2010). *Pengetahuan dasar auditing*. Harvarindo.
- Veithzal, R. (2004). *Manajemen sumber daya manusia untuk perusahaan dari teori ke praktik*. PT RajaGrafindo Persada.
- Winarno, W. W. (2006). *Sistem informasi akuntansi*. UPP STIM YKPN.
- Wirawan. (2015). *Evaluasi kinerja sumber daya manusia: Teori, aplikasi, dan penelitian*. Salemba Empat.
- Yustisia, T. V. (2015). *Undang-undang nomor 6 tahun 2014 tentang desa dan peraturan terkait*. Visimedia.

ABOUT THE AUTHOR(S)

Dr. Indira Yuana, S.E., M.M

is a lecturer in the Management Study Program and Magister of Management study program at the Sekolah Tinggi Ilmu Ekonomi Enam Enam Kendari, Indonesia. I earned my Doctorate in Management Science from Haluoleo University, Kendari, Indonesia, in 2024. With expertise in Human Resource Management, Operational Management, and Human Resource Management Seminars and Research. Currently, She serves as the Study Program Secretary at Magister Of Management Sekolah Tinggi Ilmu Ekonomi (STIE) Enam Enam Kendari, Indonesia.

Dr. H. Mahmudin A. Sabilalo, S.E., M.Si

is a lecturer in the Management Study Program and Magister of Management study program at the Sekolah Tinggi Ilmu Ekonomi Enam Enam Kendari, Indonesia. I earned my Doctorate in Management Business Syariah from Haluoleo University, Kendari, Indonesia, in 2018. With expertise in Human Resource Management, Operational Management Quality Strategic, and Research Methodology. Currently, He serves as the Head of Journal and Scientific Publication Management Unit at Sekolah Tinggi Ilmu Ekonomi (STIE) Enam Enam Kendari, Indonesia.

Muhammad Arqam

is a management study program students.

Ade Imam Muttaqien Halim, S.H., M.H

is a lecturer in the Manajement Study Program at the Sekolah Tinggi Ilmu Ekonomi Enam Enam Kendari, Indonesia. I earned my Master in Civil Law from State Institute of Islamic Religion Kendari, Indonesia, in 2022. With expertise in Business & Tax Law. Currently, He serves as the Staff at the Magister Of Management Sekolah Tinggi Ilmu Ekonomi (STIE) Enam Enam Kendari, Indonesia.