

## The Role of Human Resource Management in Enhancing Community Development

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**Abstract:** *This research aims to find out the role of Human Resources Management (MSDM) in improving development in Sampuabalo Village, Siotapina District, Buton Regency. The method used in this research is a qualitative descriptive analysis method. Data collection techniques were carried out using interviews. Based on the research results, it was concluded that the role of human resource management in improving development in Sampuabalo Village was in accordance with applicable regulatory provisions. With the role of human resource management, namely the village government, community and private sector, it has provided increased development in Sampuabalo Village. Where this can be seen from regional development priorities which have been prepared through the planning process of development programs with community involvement, regional income which is optimized in order to obtain efficiency and effectiveness of regional development, regional expenditure and costs which refer to and are aimed at community welfare and the budget preparation process regional revenue and expenditure (APBD) which has given authority to the community in the planning process to provide input in the preparation of the budget to supervise and participate in evaluating the process of preparing and implementing the regional revenue and expenditure budget (APBD). So, as a whole it has adhered to Minister of Home Affairs Regulation Number 114 of 2014 concerning Village Development Guidelines.*

### 1. Introduction

The development of a nation depends on the availability and effective utilization of resources, both natural resources and human resources. While natural resources provide the material basis for economic growth, their potential cannot be fully realized without capable human resources to manage, process, and sustain them. Human resources play a central role in planning, decision-making, innovation, and implementation of development programs, making them a decisive factor in determining the direction and success of national development. Without skilled, motivated, and well-managed people, the abundance of natural resources alone is insufficient to drive sustainable progress. For this reason, human resources are widely regarded as the most critical asset in modern development and management paradigms. Contemporary management thinking emphasizes the human factor as the core element of organizational effectiveness, as reflected in approaches that prioritize leadership,

competence, motivation, and performance (Sigit, 2019:23). The quality of human resource management directly influences productivity, adaptability, and institutional capacity to respond to social and economic challenges. Consequently, strengthening human resource management is not only a managerial necessity but also a strategic imperative for fostering long-term development and improving overall societal welfare.

This pattern also translates into the fact that the success or failure of a management process is largely determined by the human factor involved. In both the principles and implementation of management, the human factor must be a primary consideration, as it is human resources that determine the effectiveness of development success. Human resources (HR) in regional development are crucial because they are the people who contribute their energy, talent, creativity, and effort to the village. Progress in regional development will not be achieved without capable individuals, both physically and mentally, with knowledge and skills (Kulla et al., 2018:4). According to Sjafrizal (2016:15), regional development planning is fundamentally multidisciplinary due to its broad scope, encompassing geographic, economic, social, cultural, political, governmental, and physical aspects. Therefore, the preparation of regional development plans requires a planning team with expertise in various related disciplines, such as planning, engineering, economics, agriculture, law, governmental, and socio-cultural aspects.

Village development is implemented by the village government and the village community in a spirit of mutual cooperation, utilizing local wisdom and village natural resources. The implementation of sectoral programs in the village is communicated to the village government and integrated with the village development plan. Village communities have the right to receive information and monitor village development plans and implementation. The urgency of village development as an effort to build Indonesia is not sufficient with central policies alone; efforts must also be made to manage human resources (HR) in the village so that they understand and comply with the regulations issued by the central government. Problems encountered in Sampuabalo Village, Siotapina District, Buton Regency, include the implementation of village development programs that have not yet been implemented, such as the construction of neighborhood roads that have not demonstrated good quality. This is due to the low human resources available to the village government.

The role of Human Resource Management is to manage all employees effectively in carrying out their work. To achieve this, employees must be considered assets, not costs, to the organization. According to M. Papayungan (2016:4), Human Resource Development is the process of increasing the knowledge, skills, and capacity of all residents of a community. According to Payaman J. Simanjuntak (2018:23), Human Resources are defined as the work or services that can be provided by an individual within a certain time to produce goods and services. According to Efendi (2017:30), human resource development is an effort to provide the widest possible opportunity for residents to actively participate in the development process.

According to Asnawi Jamaludin (2017:22), Buton Regency is one of the regencies in Southeast Sulawesi Province, Indonesia. Buton Regency is located on Buton Island, the largest island outside Sulawesi, making it the 130th largest in the world. The regency capital is located in Pasarwajo District. The regency covers an area of 1,213.00 km<sup>2</sup> and had a population of 119,185 in 2020. Sampuabalo Village is one of 83 villages in Buton Regency, located in Siotapina District. It covers an area of approximately 1,212.99 km<sup>2</sup> and has a population of approximately 114,596, with a population density of approximately 95 people per km<sup>2</sup>. The residents of Sampuabalo Village engage in various livelihoods, including agriculture, fisheries, animal husbandry, and small- and medium-sized enterprises. Additionally, the community engages in trade, handicrafts, and informal sector employment.

Sampuabalo Village boasts abundant natural resources, a fertile geographical location bordering the Flores Sea, enabling optimal utilization of marine resources. Of course, this natural wealth must also be directly proportional to the quality of human resources so that it can accelerate development in Sampuabalo Village. Therefore, the author is interested in conducting research related

to analyzing the problems in this proposal with the title "The Role of Human Resource Management (MSDM) in Improving Development in Sampuabalo Village, Siotapina District, Buton Regency".

## **2. Methodology**

The research was conducted to examine the role of human resources in improving village development, with a focus on administrative and governance actors at the village level. The study sought to understand how the capacity, roles, and management of human resources contribute to planning, implementing, and supporting development initiatives. By analyzing the perspectives of key village officials, the research aimed to provide insights into the effectiveness of human resource utilization in driving local development outcomes. The study population consisted of all human resources involved in village administration, with a total of five individuals. Accordingly, the research sample included five respondents: the village head, village secretary, village treasurer, and the chairperson of the Village Consultative Body. These respondents were selected because they play strategic roles in decision-making, financial management, and oversight of development programs, making them directly relevant to understanding how human resources influence village development processes.

Data collection in this study employed multiple methods, including observation, interviews, literature review, and documentation. Observation was used as a direct data collection technique to examine real conditions and activities related to village development by utilizing natural and social settings as sources of information. This method enabled the researcher to gain an in-depth understanding of how human resources function in everyday development practices and administrative processes at the village level. Interviews were conducted to obtain detailed information through direct interaction with respondents regarding the role of human resources in village development. Informants included village officials as well as key social figures such as hamlet heads, traditional leaders, and youth leaders, whose perspectives provided a broader understanding of community participation and governance dynamics. In addition, a literature review was carried out to examine relevant references that support the research framework and to understand the norms, values, and cultural context influencing social interactions. Documentation was also utilized to collect supporting data in the form of books, official records, archives, and other relevant documents that strengthen the validity of the research findings.

The data analysis method employed in this study was descriptive qualitative analysis, which was conducted through several systematic stages, including data reduction, data presentation, and conclusion drawing. Data reduction involved selecting, focusing, and simplifying relevant information obtained from observations, interviews, and documentation in order to identify key themes and patterns related to the role of human resources in village development. This process helped to clarify essential findings while eliminating data that were not directly related to the research objectives. Data presentation was carried out by organizing the reduced data into coherent forms, such as narrative descriptions, tables, or simple visual representations, to facilitate interpretation and understanding. The final stage involved drawing conclusions, where the analyzed data were interpreted to generate meaningful insights and, potentially, new findings that clarified aspects of village development that were previously unclear. Through this analytical process, the study is expected to produce significant and relevant findings that can contribute to improving development planning and implementation in Sampuabalo Village.

### 3. Results and Discussion

#### 3.1 Results

This research was conducted based on interviews conducted in Sampuabalo Village, the research object. Based on Home Affairs Ministerial Regulation Number 114 of 2014 concerning Village Development Guidelines, the role of human resource management (MSDM) in improving village development can be seen in regional development priorities, regional revenue, regional expenditure, regional costs, and the process of preparing the regional revenue and expenditure budget (APBD). The explanation is as follows:

#### Regional Development Priorities

Regional development priorities are a highly complex process that requires careful planning. The factors within these development priorities must be considered comprehensively and integratedly to ensure effective and sustainable development programs. Development priorities must align with the needs and expectations of the community. Development must also impact the development of regional potential and the obligation to preserve the environment. These development priorities require active community participation, and synergy must be created between the regional and central governments to effectively achieve sustainable development goals. This statement aligns with the results of an interview with the Village Head, who stated:

*"Determining development priorities in a region is a complex task and requires careful consideration. Village heads must be able to balance various factors, such as basic community needs, economic potential, security, and long-term considerations. By considering all these factors, village heads can determine appropriate and sustainable development priorities to improve the well-being of the people in their area" (interview, July 4, 2024).* Furthermore, decision-making regarding development priorities can involve a multi-stage process to ensure that development resources are allocated effectively and efficiently to achieve sustainable goals.

The above statement is supported by an interview with the Village Head, who stated that: *"According to the Village Head, the decision-making process related to regional development priorities by the local government involves various stages and considerations. The Village Head plays a crucial role in conveying the aspirations and needs of the village community, as well as in monitoring and evaluating the implementation of development programs. Challenges in this process include budget limitations, coordination and synergy, and community participation" (interview, July 4, 2024).*

The village secretary and treasurer echoed this sentiment. The BPD chair and community leaders shared a common view regarding village development priorities, stating: *"The decision-making process related to regional development priorities by the local government, according to the Head of the Village Consultative Body (BPD), is carried out through deliberation and consensus mechanisms involving various parties, including the BPD as a representative of the village community. The BPD Head plays a crucial role in facilitating village deliberations, accommodating community aspirations, and conveying them to the village government. Challenges in this process include limited capacity, transparency and accountability, and conflicts of interest." (interview, July 4, 2024).*

Based on the interview results regarding regional development priorities, it can be seen that the process of prioritizing regional development is complex and requires careful planning through synergy between the community, village government, and the central government. This process creates a development work program with the goal and objectives of achieving

sustainable development goals with efficiency and effectiveness that takes into account community needs, the development of regional potential, and the preservation of the environment.

### **Regional Income**

Regional revenue is crucial for the community. Therefore, managing financial resources that support sustainable development rests entirely with the local government. Optimizing regional revenue is key to financing various development programs, which ultimately benefit the community. The roles of local governments, communities, and the private sector are crucial in optimizing regional revenue. With appropriate optimization and strategies from local governments, regional revenue can be used effectively to support and achieve community well-being. The most important aspect of optimizing regional revenue is a strong commitment from local governments to consistently increase revenue from local revenue (PAD), village fund allocations, enhance partnerships with the private sector, improve spending efficiency, and implement integrated development planning.

This statement is in accordance with the results of an interview conducted by the Village Head, who stated that: *"Optimizing regional revenue to support development requires a strong commitment from local governments to increase local revenue (PAD), increase village fund allocation, enhance partnerships with the private sector, improve spending efficiency, and implement integrated development planning" (interview, July 4, 2024).*

This is in line with interviews conducted with the Village Secretary and Village Treasurer, where both stated that: *"Optimizing regional revenue to support development requires a strong commitment from local governments to increase local revenue (PAD), increase village fund allocation, enhance partnerships with the private sector, improve spending efficiency, and implement integrated development planning" (interview, July 4, 2024).*

The primary sources of income for a village come from several sources: taxes and levies, government transfers, local economic activities, and other sources. These revenue sources must be managed effectively and efficiently for the well-being of the community. This is supported by the results of an interview with the Village Head, who stated that: *"A village's primary sources of income are diverse, ranging from local economic activities, taxes and levies, government transfers, and other sources of income. The village head plays a crucial role in managing village revenue effectively and efficiently to improve community welfare. However, there are several challenges that need to be addressed in managing village revenue" (interview, July 4, 2024).*

The same answer was also given by the Village Secretary, Village Treasurer, BPD Chair and Community Leaders, which are summarized in the following statement: *"A region's primary revenue sources are diverse, ranging from local revenue (PAD), government transfers, and other sources of income. Community leaders play a crucial role in promoting transparent, accountable, and sustainable regional financial management. However, there are several challenges that need to be addressed in managing regional revenue" (interview, July 4, 2024).* Based on the interview results above regarding regional revenue, it can be seen that regional revenue must be managed well and its use optimized. Financial resources managed by the government in implementing national development goals, namely community welfare, are the responsibility of the regional government, the community and also the role of the private sector. Regional revenue sources that are managed effectively and efficiently will have a positive impact on achieving the development work programs that have been initiated by the regional government. Increasing PAD and increasing

village fund allocations are very important in optimizing regional revenue to support development. Building and enhancing partnerships with the private sector, increasing expenditure efficiency, and implementing integrated development planning are also things that cannot be ignored in optimizing revenue for regional development.

### **Regional Expenditure**

Regional spending is highly complex in terms of planning and allocation. Planning and allocation of regional spending requires strong commitment from stakeholders, including the community. Therefore, community participation can contribute insights into regional fund planning and allocation, ensuring that these funds are used effectively and efficiently to achieve sustainable development goals.

This statement is in accordance with the results of an interview conducted with the Village Head, who stated that: *"Regional spending allocation is a complex process and requires the active participation of all levels of village society. Village heads play a crucial role in facilitating, overseeing, and ensuring that regional spending allocations align with the needs and priorities of village communities. By involving the community and implementing the principles of transparency and accountability, regional spending allocations can be an effective tool for improving the well-being of village communities"* (interview, July 4, 2024).

Regional spending consists of several components: routine and non-routine spending. Routine spending is necessary to ensure that government operations can run smoothly and sustainably. Non-routine spending, on the other hand, is necessary to support regional development and improve community welfare. Short-term and long-term needs depend heavily on the balance between routine and non-routine spending. Both require careful consideration in terms of the harmony and balance of expenditures. The separation of routine and non-routine spending will improve transparency, accountability, and efficiency in the use of village funds, and will also assist in planning to ensure that these funds are used to meet community needs fairly and equitably.

The above statement is supported by the results of an interview conducted with the Village Head, who stated that: *"As a village head, I understand the importance of differentiating between routine and non-routine spending in village financial management. This separation will increase transparency, accountability, and efficiency in the use of village funds. It will also facilitate better planning and ensure that village funds are used to meet community needs fairly and equitably"* (interview, July 4, 2024).

Based on the interview results above regarding regional spending, it can be seen that regional spending carried out by local governments consists of routine and non-routine spending. Both significantly affect the needs of the community in the short and long term. Routine spending is allocated to ensure the smooth running of ongoing regional operations, such as village officials' salaries, village operational expenses, and so on. This is in contrast to non-routine spending, which is allocated to support community welfare through regional development, such as village infrastructure development.

### **Regional Costs**

Regional expenditures are planned for in regional expenditure management. Regional expenditure management is a matter worthy of discussion by both the regional government and the community, who must be involved. This requires sound principles and principles for effective and efficient use in achieving regional development goals.

This statement is in accordance with the results of an interview conducted with the Village Head, who stated that: *"Managing regional funds is a crucial task that must be carried out with full responsibility and transparency. As village head, I am committed to managing regional funds effectively to improve the welfare of the village community. I also encourage the community to actively participate in monitoring the use of village funds to ensure they are used for their intended purpose."* (interview, July 4, 2024).

A strong commitment from various parties is essential in calculating and controlling regional costs so that the funds spent can be used effectively for continued regional development. The use of regional budgets requires appropriate strategies and programs to achieve the effectiveness and efficiency targets set by local governments. The above statement is supported by the results of an interview conducted with the BPD Chairperson, who stated that: *"Managing regional funds at the village level is a crucial and complex task. The Village Consultative Body (BPD) plays a crucial role in overseeing and providing input on regional fund management to ensure it aligns with community needs and the principles of sound financial management. The BPD can also serve as a communication bridge between the community and the Village Government regarding village financial management"* (interview, July 4, 2024).

Confirmation from community leaders also provided a similar response, stating that managing regional funds is a shared responsibility between the local government and the community. Transparent, accountable, and efficient management can contribute to sustainable development. This is in line with the results of interviews conducted with community leaders, which stated that: *"Regional budget management is a shared responsibility between the local government and the community. The community plays a crucial role in overseeing and providing input regarding regional budget management. Transparent, accountable, and efficient regional budget management is expected to improve community welfare and achieve sustainable regional development"* (interview, July 4, 2024).

Based on the interview results above regarding regional costs, it can be seen that regional costs are a commitment to the continuity of regional development. Regional costs must be controlled in their use because established development programs must be implemented effectively and efficiently for the welfare of the community as a form of national goal.

### **Regional Budget Preparation Process**

The regional budget (APBD) is prepared based on coordination between the regional government, the regional representative council, and the community. These parties must be involved because the preparation of the regional budget (APBD) adheres to a system of transparency, accountability, and effectiveness. These principles can produce a quality regional budget (APBD) that positively impacts sustainable regional development. This statement is in accordance with the results of an interview conducted with the Village Head, who stated that: *"The process of preparing the Regional Budget (APBD) is crucial for building a developed and prosperous village. They emphasize the importance of community participation, development priorities, transparency and accountability, the role of the Village Consultative Body (BPD), and thorough planning. By implementing these principles, the village head hopes that the APBD can be used effectively and efficiently to improve the welfare of the village community"* (interview, July 4, 2024).

The participation and involvement of the community in the process of preparing the regional budget (APBD) is very important, considering that the regional budget (APBD) must reflect the needs and aspirations of the community. The community has the right to actively

provide input regarding regional development, the community must also monitor and evaluate the process of preparing and implementing the regional budget (APBD). Because the regional budget (APBD) is intended to improve the welfare of the local community.

The above statement is supported by the results of interviews conducted with community leaders, who stated that: *"Public involvement in the regional budget (APBD) preparation process is crucial to ensure that the APBD reflects the community's needs and aspirations. The community can play an active role in providing input, monitoring, and evaluating the APBD preparation and implementation process. Thus, the APBD can be an effective tool for achieving sustainable regional development goals and improving community welfare"* (interview, July 4, 2024). Based on the interview results above regarding the regional budget (APBD) preparation process, it can be seen that the process must involve the community. All local residents are obligated to monitor and evaluate the APBD planning process, right up to the implementation stage.

### **Regional Development Priorities**

The village development priorities in Sampuabalo Village are implemented through planning meetings involving community members. The primary goal of these regional development priorities is to produce effective and sustainable development programs that address community needs, develop regional potential, and preserve the environment. Halter stated that this aligns with Minister of Home Affairs Regulation No. 114 of 2014 concerning Village Development Guidelines, which stipulates that village development planning is prepared periodically and, in its implementation, includes the vision and mission, village development policy direction, and activity plans covering village governance, village development implementation, village community development, and village community empowerment. However, several aspects of the village development planning process remain unclear from the village government and village officials. This is because the planning process is regulated in Minister of Home Affairs Regulation No. 114 of 2014 concerning Village Development Guidelines, which stipulates that village development planning involves the formation of a medium-term plan, typically a six-year period. Therefore, within these planning priorities, a medium-term development plan (RPJM) must be developed.

According to Sigit (2019:14), regional development priorities, as stipulated in Home Affairs Ministerial Regulation Number 114 of 2014 concerning Village Development Guidelines, focus on empowering village communities and improving their quality of life through development programs tailored to village potential and needs. The following are some key points regarding regional development priorities in this regulation: 1) Village Community Empowerment. Ensuring that village communities have the ability to actively participate in development and utilize local potential to create sustainable economic activities; 2) Village Infrastructure. Building and maintaining basic infrastructure such as village roads, irrigation, sanitation, and health facilities, and expanding public facilities such as village markets, village halls, and educational facilities; 3) Participatory Planning. Encouraging community involvement in the village development planning process through village deliberations and ensuring transparency and accountability in the implementation of village development programs. Sigit (2019:15) also stated that Home Affairs Ministerial Regulation 114 of 2014 stipulates that village development must refer to the Village Medium-Term Development Plan (RPJM Desa) and the Village Government Work Plan (RKP Desa), which are prepared based on input from the village community itself. This aims to ensure that development is truly aligned with local needs.

## Regional Income

The regional revenue management implemented by Sampuabalo Village refers to the management of financial resources to support sustainable development. This regional revenue is optimized to achieve the goal of financing various development programs and projects that can directly impact community welfare. This regional revenue optimization is determined by the level of regional development priorities planned by the regional government and by actively involving the community in formulating these development priorities. This aligns with Minister of Home Affairs Regulation Number 114 of 2014 concerning Village Development Guidelines, which states that regional revenue is used to determine village development priorities, programs, activities, and needs, funded by the village revenue and expenditure budget.

According to Listyaningsih (2014:33), village revenue sources relevant to the development context are regulated to support the implementation of village development activities. Based on Law Number 6 of 2014 concerning Villages, which serves as the basis for Minister of Home Affairs Regulation Number 114 of 2014, village revenue can come from: 1) Village Original Income (PADesa) comes from the results of village-owned enterprises (BUMDes), village assets, such as village land, community self-reliance, participation, and mutual cooperation, and other legitimate income, such as income from local resource management; 2) Transfers from government funds, such as Village Funds (DD) allocated from the APBN through the district/city APBD, Village Fund Allocations (ADD) derived from the district/city APBD, a portion of regional taxes and levies (at least 10% of regional tax and levies), and aid funds from the APBN/other APBDs; 3) Other income, such as grants or non-binding donations from third parties, and cooperation between villages or with other parties that generate income for the village. This income is used to finance village development programs as stipulated in the Village Work Plan (RKP Desa) established through village deliberations.

## Regional Spending

The regional expenditures implemented by Sampuabalo Village are divided into routine and non-routine expenditures. Routine expenditures play a role in the smooth operation of the village government. The budget allocated for routine expenditures is solely allocated for village operations, such as salaries for village officials, daily operational expenses, and funds allocated to repair or renew local government assets to maintain their good condition. Meanwhile, non-routine expenditures, in the context of regional spending, refer to expenditures that do not occur annually. Non-routine expenditures are incurred based on specific, incidental needs, such as capital expenditures for asset purchases or infrastructure development that provide long-term benefits, or emergency expenditures for emergencies or natural disasters. Non-routine expenditures are flexible, adjusted to needs or circumstances and budgeted in the regional budget (APBD).

The regional expenditures implemented in Sampuabalo Village comply with the provisions of Minister of Home Affairs Regulation Number 114 of 2014 concerning Village Development Guidelines, which states that routine expenditures in the context of village management include expenditures incurred by the village government for governance, development, community empowerment, and community development. Village employee expenditures, office operational expenditures, and maintenance expenditures are among the routine expenditures implemented in budget implementation practices. Meanwhile, non-routine expenditures, as regulated by Minister of Home Affairs Regulation No. 114 of 2014 concerning Village Development Guidelines, explain that non-routine village expenditures can be linked to expenditures that support village development activities, including village infrastructure development, community empowerment training, social assistance, and grants. However, in Sampuabalo Village, there is no explanation of Minister of Home Affairs Regulation No. 114 of 2014, which requires planning of village development activities or

projects to be included in the village government work plan document. The implementation of this village government work plan document is unknown in Sampuabalo Village.

Theoretically, Suparmoko (2020:47) explains that village expenditures are regulated to support priority development programs according to community needs. Matters related to village expenditure include: a. Budget allocation for village development priorities, Village expenditures are directed to fund programs and activities stipulated in village planning documents, namely the Village Medium-Term Development Plan (RPJM Desa), a six-year strategic village development plan, and the Village Government Work Plan (RKP Desa), an annual village plan that outlines development activity priorities. b. Village government operational expenditures, These operational expenditures include salaries and allowances for the village head and village officials, village government operations, including procurement of work equipment or administrative materials, and village deliberation activities and other meetings to support development implementation.

### **Regional Costs**

Regional costs in Sampuabalo Village refer to the effectiveness of regional cost calculation and control. The village government implements strategies related to regional cost control. This aligns with Minister of Home Affairs Regulation No. 114 of 2014, which stipulates that village costs or budgets encompass funding allocated for village development. These funds come from village funds, village fund allocations, original village revenues, such as village business results, and community participation. These costs are used to finance the village's core activities: village governance, village development, community development, and community empowerment.

The government regulation, Minister of Home Affairs Regulation No. 114 of 2014, provides guidance on funding sources and their use at the village level, all of which are intended solely for effectiveness and efficiency in improving community welfare. Sigit (2019:15) explains that regional or village costs are sourced from Village Original Revenue (PADesa), which consists of village-owned enterprise (BUMDes) revenues, village asset management, and community self-help. Other sources consist of village funds, village fund allocations, regional tax and regional levy revenue sharing, and other legitimate sources such as grants or donations from third parties and cooperation between villages or with other parties that generate income for the village.

### **Regional Budget Preparation Process**

The process of preparing the regional revenue and expenditure budget (APBD) in Sampuabalo Village did not explain the preparation process in detail. The resource person only explained that the APBD preparation process must apply the principles of transparency, accountability, and effectiveness. It was also explained that the community must play an active role in participating in providing input, monitoring, and evaluating the process of preparing and implementing the APBD. Meanwhile, the APBD preparation process in Home Affairs Ministerial Regulation Number 114 of 2014 provides guidelines for the process of preparing the village revenue and expenditure budget (APBDes), which is the village's annual budget. The preparation process includes the preparation of the village government work plan (RKP Desa), the preparation of the draft APBDes, discussion and approval of the APBDes, the determination of the APBDes, the implementation and supervision of the APBDes. However, it is implied that Sampuabalo Village still adheres to applicable regulations in the APBD preparation process, as evidenced by the planning, implementation, and supervision that are in accordance with the principles of accountability and transparency in village financial management.

### 3.2 Discussion

The findings of this study indicate that determining regional development priorities is a complex and multidimensional process that requires careful, inclusive, and strategic planning. Development priorities cannot be established solely on administrative considerations, but must be aligned with community needs, local economic potential, environmental sustainability, and long-term development goals. The interview with the Village Head highlights the central role of village leadership in balancing these various factors, including basic public services, economic growth, security, and sustainability. This reflects the principle that effective regional development planning must be participatory and context-sensitive, ensuring that development programs are not only technically feasible but also socially acceptable and capable of improving community welfare in a sustainable manner. Furthermore, the study reveals that decision-making related to development priorities involves a multi-stage process that emphasizes deliberation, coordination, and accountability. The Village Head, village secretary, treasurer, and the Chair of the Village Consultative Body (BPD) collectively emphasized the importance of synergy between village institutions, community representatives, and higher levels of government. Village deliberation forums serve as a key mechanism for integrating community aspirations into development planning, while also promoting transparency and shared responsibility. However, challenges such as limited budgets, coordination constraints, capacity gaps, and potential conflicts of interest remain significant obstacles. These findings suggest that strengthening institutional capacity, enhancing community participation, and improving coordination across governance levels are essential to ensuring that regional development priorities are implemented effectively, efficiently, and in line with sustainable development objectives.

Previous studies have emphasized that the determination of regional and village development priorities must be carried out through participatory and integrative planning processes. Aprilia Theresia and Krishna (2015) argue that community-based development is more effective when local needs and potentials are positioned as the main reference in setting development priorities, supported by inclusive deliberation mechanisms. Similarly, Adisasmita (2013) highlights that regional development planning requires strong coordination between local and central governments, as well as the integration of economic, social, and environmental considerations to ensure sustainability. These studies reinforce the findings of the present research, which demonstrate that development priority setting is not merely a technical process, but a governance practice that depends on leadership capacity, community participation, and institutional synergy.

The findings of this study indicate that regional income plays a strategic role in supporting sustainable development and improving community welfare. Interviews with the Village Head, Village Secretary, and Village Treasurer confirm that the optimization of regional revenue is highly dependent on the commitment of local governments to increasing local own-source revenue (PAD), expanding village fund allocations, and managing revenue sources in a planned and sustainable manner. This commitment is reflected in efforts to strengthen integrated development planning, ensuring that available financial resources are allocated effectively to finance priority programs that directly benefit the community. Thus, regional income is not merely perceived as an administrative funding source, but as a key instrument for promoting economic and social development at the local level. Furthermore, the results emphasize that the successful optimization of regional income cannot be separated from synergy among local governments, communities, and the private sector. Revenue sources derived from taxes and levies, government transfers, and local economic activities

require effective, efficient, transparent, and accountable management. The role of village leaders and administrative officials is crucial in ensuring that financial management practices are professional and oriented toward public interests. However, this study also identifies several challenges in regional revenue management, including limited financial management capacity, low community participation in oversight mechanisms, and suboptimal partnerships with the private sector. These challenges indicate that optimizing regional income requires comprehensive strengthening of local financial governance systems.

The findings of this study are consistent with previous research by Sutrisno (2022), which highlights that optimizing local own-source revenue and improving the efficiency of regional financial management are key determinants of regional development quality and community welfare. Similarly, Rahmawati and Prakoso (2023) emphasize that the success of regional revenue management is strongly influenced by local government commitment, financial transparency, and active collaboration with both communities and the private sector. The alignment between this study and prior research reinforces the argument that integrated and sustainable regional revenue management is a critical prerequisite for achieving long-term regional development goals.

The findings of this study indicate that regional expenditure is a complex process that requires careful planning and allocation supported by strong commitment from all stakeholders, including the community. Interviews with the Village Head confirm that community participation plays a vital role in ensuring that regional spending allocations are aligned with local needs and development priorities. By involving the community in the planning and allocation process, local governments are better able to allocate funds effectively and efficiently while adhering to principles of transparency and accountability. This participatory approach enhances public trust and strengthens the legitimacy of regional expenditure decisions, thereby contributing to the achievement of sustainable development goals at the village level. Furthermore, the results reveal that regional expenditure consists of two main components, namely routine and non-routine spending, both of which have distinct yet complementary functions. Routine expenditure is essential to ensure the continuity of government operations, including salaries of village officials and operational costs, thereby supporting institutional stability in the short term. In contrast, non-routine expenditure is primarily allocated to development-oriented programs such as infrastructure development and community empowerment, which have a more direct impact on long-term community welfare. The clear separation between routine and non-routine spending enhances transparency, accountability, and efficiency in financial management, while also facilitating more balanced and equitable planning to address both immediate and future community needs.

The findings of this study are consistent with previous research by Mardiasmo (2020), which emphasizes that transparent and participatory budgeting is fundamental to improving the effectiveness and accountability of regional expenditure management. Similarly, Siregar and Nasution (2021) argue that the clear classification of routine and development expenditures enables local governments to better balance operational sustainability with development objectives, ultimately leading to improved public service delivery and community welfare. The alignment of this study with earlier research reinforces the importance of participatory, transparent, and well-structured regional expenditure management as a cornerstone of sustainable local development.

The findings of this study indicate that regional costs constitute a fundamental component of regional development continuity and therefore require careful planning, control, and collective responsibility. Interview results with the Village Head, the

Chairperson of the Village Consultative Body (BPD), and community leaders highlight that regional cost management is not solely the responsibility of the local government, but a shared obligation involving the community. Transparent and accountable financial management, accompanied by active community participation in monitoring and evaluation, is perceived as a key mechanism to ensure that regional funds are used effectively and efficiently. This participatory approach strengthens public trust and ensures that expenditures are aligned with development priorities aimed at improving community welfare.

The study reveals that effective control of regional costs requires strong commitment and coordination among stakeholders in implementing appropriate strategies and programs. The distinction between planning, allocation, and control of regional expenditures allows local governments to ensure that development programs are executed efficiently and in accordance with established objectives. Regional costs must be managed prudently so that limited financial resources can generate optimal outcomes for both short-term operational needs and long-term development goals. The findings also emphasize that well-managed regional expenditures directly contribute to sustainable regional development, as inefficient or poorly controlled spending may undermine development outcomes and public confidence.

The findings of this study are consistent with previous research by Halim (2022), who emphasizes that transparent and accountable regional expenditure management is essential for achieving efficiency and effectiveness in local development programs. Similarly, Putra and Wibowo (2022) argue that community participation and strong institutional oversight play a critical role in ensuring that regional budget planning and expenditure control are aligned with public needs and development priorities. The alignment between this study and earlier research reinforces the argument that collaborative, transparent, and well-structured management of regional costs is a key prerequisite for sustainable regional development and improved community welfare.

#### 4. Conclusion

Based on the results of research and discussion related to the role of human resource management (HRM) in improving development in Sampuabalo Village, Siotapina District, Buton Regency, it can be concluded that the role of human resource management in improving development in Sampuabalo Village has been in accordance with the provisions of applicable regulations. With the role of human resource management, namely the village government, the community and the private sector have provided increased development in Sampuabalo Village. Where this can be seen from the priorities of regional development that have been prepared with the process of planning development programs with community involvement, optimized regional income to obtain efficiency and effectiveness of regional development, regional expenditures and costs that refer to and are aimed at community welfare and the process of preparing the regional revenue and expenditure budget (APBD) which has given authority to the community in the planning process to provide input in preparing the budget to supervise and participate in evaluating the process of preparing and implementing the regional revenue and expenditure budget (APBD). Thus, overall it has adhered to Permendagri Number 114 of 2014 concerning Village Development Guidelines

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