

Table 2.1 Research findings – Interview

No	Informants	Result
1	13/1/S	<i>"I instructed the Finance Officer to seek training both in Manyar Subdistrict and in Gresik Regency. We at provided support, but there was a lack of initiative on their part. Consequently, both the subdistrict and regency authorities were quick to assist. Although we were late in completing the forms, we were encouraged and assisted until we were able to finish them"</i>
2	13/2/M	<i>"We need repeated technical guidance so that we can better understand cash flow and bookkeeping procedures, since not all of us majored in accounting."</i>
3	15/1/A	<i>"It's possible that the treasurer gets confused when filling out the records, but what we enter is just the wrong expenditure code or in the wrong place; however, the total amount matches the actual figures."</i>
4	13/2/M	<i>"It's true that there's a shortage of qualified officials, so no one is willing to serve as the Finance Officer or Village Treasurer because the work is demanding and requires a high degree of caution... During the PD3 selection process, no one was interested, because when calculated in economic terms, the salary received was indeed less than the Gresik Regency minimum wage."</i>
5	13/1/S	<i>"I instructed the Finance Officer to seek training both in Manyar Subdistrict and in Gresik Regency. We provided support, but the initiative was lacking. However, the subdistrict and regency authorities were quick to help. Even though we were late in filling out the forms, we were encouraged and assisted until we were able to complete them."</i>

Source: Data processed by researcher, 2026.