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## Budget Planning Revenue Sources and the Use of Village Expenditure

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### Abstrak

**Keywords:**  
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Budget;  
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Revenue.*

Tabanan Regency still faces obstacles to effectively managing village finances, as shown by the budget surplus (SiLPA). Bali Province has achieved the lowest SiLPA ratio. Therefore, it is necessary to re-optimize financial management, taking into account the diverse challenges faced by the 133 villages. Furthermore, given that Bali is a major source of agricultural production and employment, effective village financial management will significantly impact agriculture's development. This study examined the budget planning process in Tabanan Regency, the sources of revenue for villages in Tabanan Regency, the use of village budgets in Tabanan Regency, and the role of village financial management on agricultural development. This study employed qualitative and quantitative descriptive analysis to examine budget planning, revenue sources, and the utilization of village budgets in 20 villages. Qualitative descriptive analysis was employed to investigate the impact of village finance management on agricultural development. The results show that the village finances in Tabanan Regency have been managed according to the principles of transparency, accountability, participation, and budget discipline. The primary source of revenue in Tabanan Regency is Transfer Revenue. The majority of village expenditures in Tabanan Regency are allocated towards village administration. Village finance management is crucial for promoting agricultural development and enhancing the village economy.

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**INTRODUCTION**

The relationship between village finance and agricultural development is intricately connected within the context of local economic development and the improvement of rural communities' well-being. By allocating funding for programs like improving irrigation infrastructure, using high-quality seeds, training farmers, or providing state-of-the-art agricultural machinery, villages can use village financing to boost agricultural development. By utilizing this strategy, villages can enhance their crop production and decrease their reliance on support from the central government. Village financial management can concentrate on investing in agricultural technology, like modern fertilizers and pesticides, or developing more efficient farming techniques like hydroponic or *verticulture* farming. This effort will improve agricultural production, optimize crop yield, and increase farmer revenue.

For the agricultural sector to thrive, villages must have sufficient infrastructure, including well-maintained roads, effective irrigation systems, and storage facilities for agricultural products. Village financing funds can be designated for the building and maintaining this infrastructure, which directly contributes to the long-term viability and expansion of the agricultural sector. Village financing not only aids agricultural productivity but also facilitates the diversification of villagers' income sources. Maju (2020) identified poor road infrastructure as a major issue in agricultural areas' development, particularly concerning agricultural access.

Through implementing training programs, mentoring opportunities, or allocating capital for business development, village finance can enhance the capabilities of farmers and local businesses. By facilitating skills development and providing resources, villages can achieve more independence in managing their agricultural and other business operations, leading to increased economic prosperity. Thus, village finance plays a crucial role in bolstering agricultural advancement and enhancing the general well-being of rural communities. Khanifah et al. (2022) assert that the agricultural sector plays a pivotal role in enhancing the economic development of communities by effectively managing local funds.

Agricultural and village development are mutually reinforcing, contributing to establishing a healthy ecosystem and enhancing the well-being of rural communities.

Hence, it is critical to carefully plan for the village's development while considering the actual needs of the village community. Effective financial management is essential for accelerating village development through various forms and initiatives. According to Yudharta (2017), the central government has implemented village autonomy as a new strategy to prioritize village development. The government achieves this by enhancing the ability and resources of the villages. Kuntadi and Adi Nugroho (2023) state that the success of government policies and program implementation is evaluated based on the optimal budget expenditure that can be absorbed.

The village's budget plan is the first step in promoting agricultural development. When establishing the budget, it is important to carefully analyze the distribution of funding for the agricultural sector, which includes programs such as providing high-quality seeds, fertilizer, irrigation, farmer training, and modern agricultural equipment. Implementing effective financial planning for the agricultural sector will contribute to enhancing the efficiency and long-term viability of agriculture in the community. Ramdhani and Anisa (2017) found that budget absorption constraints mostly result from inadequate planning and have a substantial effect on achieving targets, potentially nullifying the benefits of spending. According to Gagola et al. (2017), budget planning is critical because it directly impacts the budget's absorption.

Village income comes mainly from the agricultural sector, including agricultural taxes, agricultural product sales, and local agribusinesses. Agricultural sector income is a primary source of revenue for villages. Hence, effectively managing and improving the agricultural sector's potential would directly impact the village's total revenue. Zainul (2018) demonstrated that increasing the revenue from agricultural products is essential for boosting agricultural productivity, leading to improving the community's well-being.

Village expenditures, determined by planned and allotted budgets, can be utilized to facilitate various aspects of agricultural development. For instance, funds allocated for village expenditure can be utilized to enhance agricultural infrastructure, including constructing irrigation systems, roads, and storage facilities for agricultural products. Furthermore, village expenditure can be allocated towards financing aid programs for farmers, training initiatives, or installing production infrastructure that bolsters agriculture. Dewi and Irama (2018) showed that the amount of village expenditure is determined by village income in order to achieve the prioritized scale of village development.

In practice, villages still encounter challenges when implementing effective financial management. A problem arising from inefficient budget absorption is allocating the remaining budget (Andriyan, 2021, Budi & Sugiri, 2017). At the end of the year, the remaining portion of the budget will be converted into a budget surplus known as *SiLPA* (Ratna, 2019). Postponing the remaining portion of the budget for public expenditure in the current year results in a lack of tangible benefits for the community.

*SiLPA* serves as evidence of the government's lack of attention in budget planning (Syafnur et al., 2022). *SiLPA* is associated with inadequate analysis during the budget planning process (Andriyan, 2021). *SiLPA* can also arise from the actualization of surplus revenue beyond the budget aim in a given time (Amelia & Khoiriawati, 2022). The existence of *SiLPA* in village financial management may show how inadequate planning and spending compromise public accountability, or conversely, how surplus income enhances it.

Kementerian Keuangan Republik Indonesia (The Ministry of Finance of the Republic of Indonesia) conducted a study that found that Tabanan Regency in Bali Province has the most effective proportion of expenditure, achieving the lowest *SiLPA* ratio in 2018 and 2019. According to the 2023 data from the Central Bureau of Statistics of Bali Province, Tabanan Regency is the regency with the highest number of villages, totaling 133. The complexity of village financial management in Tabanan Regency varies from that of other regions. The effectiveness of budget allocations in supporting village development will be significantly improved with a low *SiLPA* ratio. According to Mahadewi and Indraswarawati (2023), the size of the local government indicates its capacity to effectively control the territory and promote the prosperity of its residents.

Further investigation is required to determine whether budget absorption in Tabanan Regency has reached its maximum effectiveness. Specifically, the study should focus on village budget planning, revenue management sources, and actual expenditure. Furthermore, according to the Tabanan Regency Central Bureau of Statistics or Badan Pusat Statistik Kabupaten Tabanan (2023), the predominant employment in the area is agriculture, forestry, and fisheries, employing 24.01% of the population. Tabanan Regency served as a rice barn in Bali Province until 2022. As a result, effective financial management in the villages of Tabanan Regency will have a strong connection to agriculture's advancement.

The novelty of this study is that it fills the gap in research on village financial management in Tabanan Regency, specifically focusing on budget planning, revenue

sources, and village expenditures in an area with significant agricultural potential. This study is significant as it evaluates the implementation of village governance to enhance its efficiency. Moreover, it is critical to carefully plan a village's development, taking into account its actual needs and circumstances, as well as the results of a thorough analysis of all the opportunities and challenges the community faces. This study has the following objectives: 1.) To examine the village budget planning system in Tabanan Regency; 2.) To investigate the sources of village revenue in Tabanan Regency; 3.) To assess the utilization of village budgets in Tabanan Regency; and 4.) To assess the impact of village financial management on agricultural development. Village development decisions and planning closely align with the development and expansion of agriculture. The results of this study are relevant for careful planning and village development initiatives that promote agricultural development, particularly in Tabanan Regency.

## RESEARCH METHODS

The study was carried out in Tabanan Regency, located in Bali Province. Tabanan Regency has ten districts, including Baturiti, Kediri, Kerambitan, Marga, Penebel, Pupuan, Selemadeg, West Selemadeg, East Selemadeg, and Tabanan. The research location was chosen because Tabanan Regency, located in Bali Province, has the highest number of villages (133) across 10 districts. Additionally, it has demonstrated a more efficient allocation of spending and activities compared to other local governments in Bali in 2018 and 2019. Furthermore, the predominant occupations in Tabanan Regency are agriculture, forestry, and fishery, which employ 24.01% of the population.

The study encompassed the entire population of 133 villages in Tabanan Regency. Two villages in each district were selected by purposive sampling. To provide further elaboration, the villages that were selected for sampling were:

**Table 1. Research Sample Based on Subdistrict**

No.	District	Village
1.	Selemadeg	Bajera Antap
2.	East Selemadeg	Gunung Salak Bantas
3.	West Selemadeg	Antosari Lalanglinggah
4.	Kerambitan	Sembung Gede Kesiut
5.	Tabanan	Sudimara Gubug
6.	Kediri	Nyambu

7.	Marga	Beraban Marga Selanbawak
8.	Penebel	Jegu Tengkudak
9.	Baturiti	Baturiti Central Perean
10.	Pupuan	Belimbing Batungsel

Two respondents were chosen from each sampled village: the village head and the village secretary. The respondents were selected based on their significant role in village government administration, active participation, and direct involvement, ensuring they possessed the necessary information for this research. The decision to choose two villages from each district, resulting in 40 respondents, was considered sufficient because no other insights had been identified and the data obtained was repetitive. Research by Hennink and Kaiser (2022), Daher (2023), Saunders et al. (2018), Morse (1995) suggests that further data collection in qualitative research becomes redundant if the identified obstacles do not increase and the repetition of collected data reaches saturation. Guest et al. (2020) and O'Reilly and Nicola (2013) demonstrate using valid saturation to estimate qualitative sample size.

The data collection methods employed in this research comprise observation, interview, and documentation. This study used a qualitative research approach and the descriptive data analysis method. According to Anggito and Setiawan (2018) and Asvi (2017), qualitative research is characterized by its descriptive aspect. At this stage, the researcher's task is to provide a narrative description of an object, phenomenon, or social event to gather factual and informative data.

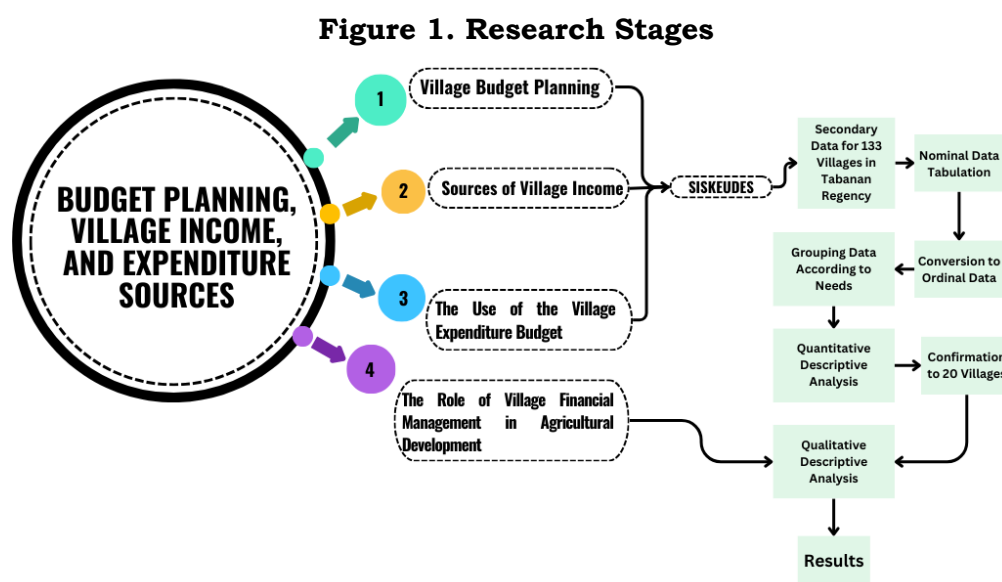
The research utilized primary and secondary data sources. The primary data consists of the interviews conducted with the village head and village secretary in each of the selected villages in Tabanan Regency. The interviews were carried out using a questionnaire as a guide. Secondary data is derived from examining the village budget (APBDes) publications in the village financial system application (SISKEUDES). These publications include reports, books, previous studies, relevant literature, archives, regulations, decrees, and documentation. The data in this research can be classified into two categories: quantitative and qualitative. The quantitative data, consisting of numerical values, is derived from revenue, expenditure, and financing data for all villages in Tabanan Regency in 2022. The qualitative data was obtained via interviews conducted with village heads and village secretaries, as well as from implementation

guidelines and technical guidelines related to SiLPA and the Village Budget (APBDes), along with several relevant regulations linked to this research.

The study employed qualitative and quantitative descriptive analysis to address objectives one, two, and three. The results were subsequently validated by examining data collected from a sample of 20 villages. The research design was strengthened by employing both quantitative and qualitative descriptive analysis. A study conducted by Azhari et al. (2023) demonstrated that quantitative analysis yields statistical data, whereas qualitative analysis offers a deeper understanding through interviews.

Objective four is only examined using descriptive qualitative analysis due to its descriptive and analytical nature. Waruwu (2023) defines descriptive as the act of providing a detailed account of the social situation being investigated, whereas analytical involves the interpretation and comparison of data obtained from other research findings.

The sequential steps of analysis in this study are depicted in Figure 1 as follows:



Source: Processed (2024)

## RESULTS AND DISCUSSION

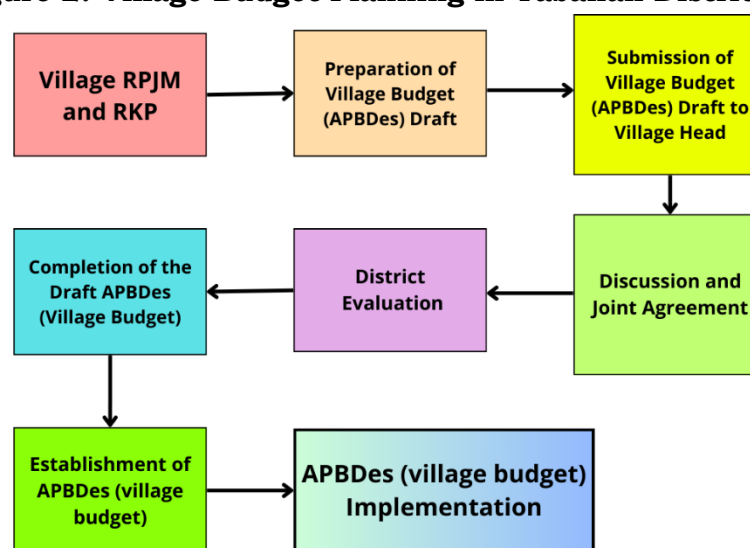
### Village Budget Planning in Tabanan Regency

Government-level planning and budgeting systems, including those at the village level, consist of two interrelated processes: political mechanisms and technocratic mechanisms. The budget proposal includes programs and activities that outline the political agenda of the village community. It also incorporates well-reasoned opinions based on the development of administrative and technical regulations that have been decided (Cahyono & Mufidayati, 2021). Village financial

governance planning is an integrated process that generates outcomes through budgeting (Baihaqi et al., 2019). Effective planning is crucial for facilitating the successful implementation of village governance through budgeting.

Village financial governance planning is the revenue and expenditure plan for the fiscal year devised by the village administration. For a period of one year, the Village Budget (APBDes) serves as the foundation for financial management in the village. Additionally, the formation of APBDes is a difficult procedure that must pass through a number of stages to maximize village development. Based on confirmation from twenty villages in Tabanan Regency, Figure 2 illustrates the APBDes preparation process in Tabananan Regency.

**Figure 2. Village Budget Planning in Tabanan District**



Source: Processed Primary Data (2024)

Village budget planning comprises the Medium-Term Development Plan (RPJM) and the Village Government Work Plan (RKP). The Village RKP in Tabanan Regency is typically formulated using the previous year's budget ceiling, as the village is expected to receive the projected budget ceiling information in December. The Village RKP will be determined by September at the latest and will be officially approved by the issue of a Village Regulation (Perdes). Once the village head completes and approves the village RKP, the village secretary assists in coordinating the preparation of the village budget (APBDes). When constructing the APBDes, the first step is to gather documentation about the activities and analyze the predetermined village RKP. At this stage, the village government must determine the most important activities based on the village budget and the community's needs.

Upon completion of the APBDes (village budget), Perdes (village regulation), and Village Head Regulation drafts, the village head shall present the completed



document to the village council (BPD) to be discussed, evaluated, and agreed upon during the village council meeting. The draft of village regulations and the village budget are submitted to the Regent for evaluation by the Village Head via the Head of District once consensus has been reached on the APBDes. Following the evaluation, the village head shall designate the draft of the village regulation and village budget by the end of December. Additionally, the district government will provide the village government with an indicative ceiling in December to establish the APBDes for the following year, commencing in January. Kurnianingrum et al. (2021), Cahyono and Mufidayati (2021), (Baihaqi et al., 2019), Orangbio et al. (2017), and Rahayu et al. (2019) all assert that the formulation, evaluation, and formalization of the APBDes draft require the participation of the village government, the Village Council, and the community via village meetings to reach mutual consensus.

The APBDes planning stages are governed by their own technical guidelines, which in this instance are the Directorate General of Village Government Development's 2021 Operational Technical Guidelines for Village Financial Planning. Table 3 below presents the suitability of the APBDes planning stages for the budgetary preparations for twenty villages in Tabanan Regency.

**Tabel 3. Compatibility of APBDes with Operational Technical Guidelines for Village Financial Planning**

No.	Compatibility	Total (Villages)	Percentage (%)
1.	Followed Technical Guidance	20	100
2.	Not following Technical Guidance	0	0
3.	Additions from Technical Guidance	16	80

Source: Processed Secondary Data (2024)

The 20 villages in Tabanan Regency have completed the process of preparing the APBDes (Village budget) in accordance with the technical guidelines and related regulations, resulting in the establishment of the APBDes. The inclusion of additional stages in existing technical guidelines is demonstrated by the presence of the Hamlet Conference (Musdus) stage, which is carried out by the village community within a community group (Banjar) under the authority of the neighborhood head. This additional stage is typically carried out prior to the formation of the village Medium-Term Development Plan (RPJM) in order to incorporate all the aspirations and needs of the community and ascertain the village's priorities.

The village government disseminates information to the village population through various means to promote transparency. Table 4 displays the methods used to disseminate information on APBDes in Tabanan Regency, specifically in the 20 confirmed villages.

**Table 4. Forms of dissemination of public information on APBDes (Village budget) in Tabanan Regency**

No.	Information dissemination	Utilization	
		Total (Villages)	Persentase (%)
1.	Billboards	20	100
2.	Village Information System	13	65
3.	Social Media	10	50
4.	Meetings	15	75

Source: Processed Secondary Data (2024)

Table 4 shows that billboards exclusively carried out the dissemination of information to the public, with a particular focus on village communities in 20 villages of Tabanan Regency. An additional 75% of information was disseminated to the public via meetings, while the remaining 65% was via the village information system (SID). Additionally, the village administration utilized social media platforms to distribute information at a rate of 50%. The village government disseminated information about the established APBDes, or village budget, to maintain transparency. The majority of village governments employ public information facilities in the form of strategically placed billboards that facilitate public access to the information. Village governments in Tabanan Regency have also employed social media platforms such as *Facebook* and *WhatsApp* to disseminate information. Furthermore, initiatives are undertaken to enhance the distribution of information to the general public through the involvement of APBDes in the village information system (SID), deliberations, and meetings. This is in adherence to Regulation No. 113 of 2014 issued by the Minister of Home Affairs of the Republic of Indonesia concerning the financial management of villages. Contrary to the findings of Basri et al. (2022) which suggest that passive community participation results from the village government's failure to socialize the community regarding the planning phase of APBDes, particularly the Village Development Planning Meeting (MUSREMBANGDES). Akbar et al. (2018) revealed that community participation-based planning is a strategy for determining public policy. Awareness of the public's

capacity to contribute to the provision of aspirations is thus also a process of development.

The budget planning process has included active involvement from the community, following technical guidelines, and ensuring the transparency of public information. However, the presence of the budget surplus (SiLPA) has resulted in suboptimal budget absorption. Dahana and Ermwati (2020) identified human resources and regulatory changes as variables contributing to suboptimal budget absorption. In fact, the plan has been executed with strict adherence to established procedures. Hermanto et al. (2021) assert that human resources play an essential role in determining the effectiveness of an organization.

### Sources of Village Revenue in Tabanan Regency

The confirmed income of 20 villages in Tabanan Regency is categorized into three sources: village original income (PADes), transfer income, and other village income. The sources of village earnings, based on the results of the analysis of objective one, are presented in Table 5.

**Table 5. Sources of Village Income in Tabanan Regency**

No.	Type	Total (IDR)	Percentage (%)
1.	Village original income (PADes)	114,319,766,00	0.38
2.	Transfer income	29,457,498,000,00	98.39
3.	Other income	319,045,836,36	1.07
<b>Total</b>		<b>29.890.863.602,36</b>	<b>100</b>

Source: Processed SISKEUDES Data (2024)

According to Table 5, the primary source of income for confirmed villages in Tabanan Regency is transfer income, accounting for 98.39% of the total. Amaliah (2022) stated that the objective of transfer income aimed at village development is to enhance the well-being of the community. Arham and Hatu (2020) perceive transfer income as a driving force for village development, contributing to the reduction of inequality and poverty within villages. Arham and Payu (2020) conducted a study using data from 33 provinces in Indonesia and used the *fixed effect* approach. Their findings revealed that transfer income had a notable impact on alleviating rural poverty.

Sometimes, the allocation of transfer funding is directed toward other programs or initiatives that do not align with the specific requirements or objectives of the region receiving the funds. This situation may occur if the transfer allocation

policy does not adequately consider local needs or field conditions. According to Suratman (2017), the failure to meet the goals of transfer income was due to inadequacies in regional financial management, suboptimal structuring of regional expenses, uneven utilization of budgets, and budget surplus (SILPA). According to Imawan and Purwanto (2020), the transmission of village money by the government is still hindered by challenges related to poverty reduction and management. Imawan et al. (2020) assert that the government has granted villages autonomy to utilize their financial resources and realize their full potential. However, transfers continue to be a significant source of income on which villages strongly rely.

### **The Use of Village Budgets in Tabanan Regency**

Village expenditure that prioritizes the agricultural sector is typically allocated to village community empowerment programs within the agriculture and livestock sub-sectors. Expenditures in this field may include expenditures for enhancing food security at the village level, such as constructing village granaries, and expenditures related to training in suitable technologies. Furthermore, allocating funds for village development could include the construction of farm roads, which play a crucial role in facilitating agricultural development by providing improved accessibility.

In Tabanan Regency, the expenditures of the 20 confirmed villages are categorized into five fields: village administration, village development implementation, community development, community empowerment, and disaster management, emergency, and urgency. The village expenditures in Tabanan Regency are displayed in Table 6 below.

**Table 6. Village Expenditure in Tabanan Regency**

<b>No.</b>	<b>Spending</b>	<b>Total (IDR)</b>	<b>Percentage (%)</b>
1.	Village Administration Division	19,309,782,435,38	45.42
2.	Village Development Implementation Division	7,927,882,670,35	18.65
3.	Community Development Division	1,787,832,606,22	4.21
4.	Community Empowerment Division	5,366,175,323,50	12.62
5.	Disaster Management, Emergency, and Urgency Division	8,118,970,672,24	19.10
<b>Total</b>		<b>42,510,643,707,69</b>	<b>100</b>

Source: Processed SISKEUDES Data (2024)

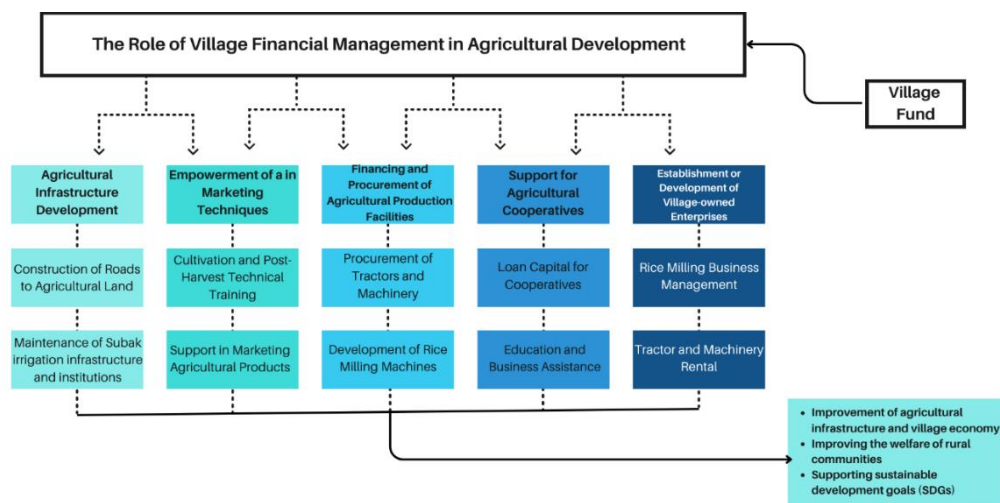
According to Table 6, the majority of expenditures in Tabanan Regency were allocated to village administration, accounting for 45.42% of the total. Village expenditures in the field of village administration include programs that are required to be executed within the present fiscal year. Furthermore, the expenditure activities in this field are intended to streamline the village administration in order to meet the main expenditures of the village government. According to a study conducted by Tyas et al. (2022), the government administration sector has the highest expenditure allocation, accounting for 45.40% of total spending. Ruru et al. (2017) state that this expenditure encompasses different phases of village planning, including village development meetings and hamlet meetings.

The allocation of funds for organizing village governance does not have a direct impact on village development. Instead, it primarily relates to the level of transparency and accountability in executing development projects for the village community. Prasetyawan and Fadjar (2023), found that expenditure on organizing village governance mostly focuses on enhancing transparency and accountability in executing village development. However, this spending does not have a direct impact on village development itself. Tyas et al. (2022) revealed that the implementation of village governance is characterized by a prevalence of policy mechanisms imposed without considering the community's demands, underscoring the importance of community participation.

### **The Role of Village Financial Management on Agricultural Development**

Village financial management plays an important role in agricultural development throughout the entire process, from farming to product marketing. Among these roles are the development of agricultural supporting infrastructure, the establishment or development of village-owned enterprises (BUMDes), the procurement of tractors and agricultural tools and machinery, the provision of loan capital to cooperatives for farm financing, the development of rice milling machines, the maintenance of irrigation infrastructure and *Subak* (a group of farming communities in Bali that specializes in managing traditional irrigation systems) institutions, and the empowerment of farmers in technical and marketing.

**Figure 3. The Role of Village Financial Management in Agricultural Development**



Source: Processed Secondary Data (2024)

Village funds are used to improve farm road infrastructure, allowing farmers to access the property with cars and bring agricultural inputs, equipment, and machinery. Building road infrastructure connecting farmland is critical for facilitating access to agricultural areas by vehicles conveying agricultural produce and machinery. Roads play a significant role in agricultural operations, affecting both the environment and farm management. Farmers in Bali benefit greatly from business roads, which facilitate agricultural activity and economic growth. These roads also connect farmers to marketplaces, helping them to transport and trade their crops more efficiently. Furthermore, well-connected roads aid in spreading agricultural knowledge and technology, encouraging innovative farming techniques (Adil et al., 2022). As a result, building and maintaining business roads is critical for Bali farmers to thrive, ensuring long-term agricultural practices and regional economic prosperity.

Village funds can be used to maintain Bali's irrigation infrastructure and *Subak* institutions. In Bali, village fund management is critical for maintaining irrigation infrastructure and *Subak* institutions. *Subak*, a traditional Bali institution, faces challenges due to globalization and modernization (Suryawan et al., 2023)(Naris, 2022). Legal entity status, business assistance, and modern management transformation are among the measures taken to strengthen *Subak* economic enterprises (N. P. N. E. Lestari et al., 2013). Studies on the success of village fund programs in Indonesia reveal that perceived management directly impacts community welfare and quality of life, underscoring the necessity of community participation in such programs (Viverita et al., 2022). Furthermore, a

study in Tabanan Regency emphasizes the significance of pro-social behavior in enhancing village officials' human resource competencies and leadership, hence increasing accountability in village fund management (Wirakusuma & Kawisana, 2022). Therefore, competent village fund management is critical to Bali's irrigation infrastructure and *Subak* institutions' sustainability.

Village funds might be utilized to procure tractors and tools for agriculture and machinery to answer the lack of agricultural labor. Similarly, the funds allocated to villages in Bali can be utilized to procure tractors and agricultural equipment to address the shortage of agricultural workers. The Village Fund's allocation is designated to enhance community development and empowerment (Wirakusuma & Kawisana, 2022). Furthermore, the government attempts to enhance the prosperity of rural areas by implementing the Village Fund Program, which includes eradicating poverty and advancing sustainable development goals (Marviana & Barus, 2022). Aspects such as pro-social behavior, human resource competence, and leadership significantly influence the accountability of village fund management (Anam et al., 2022). Furthermore, village council meetings discuss utilizing village fund support to ascertain development priorities and enhance community empowerment (Hutuely & Rumra, 2023). Bali can enhance agricultural production, mitigate workforce shortages, and foster comprehensive rural development by strategically allocating village funds for the procurement of tractors, agricultural tools, and machinery.

Village funds designated for the support of cooperatives may be utilized as agricultural financing loan capital. By providing loan capital for business financing, the Village Fund program in Bali significantly assists cooperatives (Marviana & Barus, 2022; Handayani et al., 2022). The purpose of the fund allocation is to enhance the well-being of rural communities, including small business owners and farmers, by channeling capital assistance and encouraging community empowerment (Wirakusuma & Kawisana, 2022). Numerous studies conducted across different regions of Bali, including Klungkung Regency and Tabanan Regency, highlighted the significance of the Village Fund as a means to bolster the financial performance of local institutions and facilitate economic development (Novi Andari & Fitria, 2023). By allocating funds towards business financing, villages in Indonesia are not only supported in their aims to develop, but also in their efforts to reduce poverty, which are in line with sustainable development goals and the promotion of village autonomy.

Funds allocated by the village may be utilized to construct rice milling machines. Indeed, village funds in Bali have the potential to significantly contribute

to the advancement of rice milling machinery. Village funds that are managed and optimized efficiently foster the expansion of village-owned enterprises. Furthermore, the use of village funds for economic development—for example, the purchase of rice milling machines—has the potential to significantly advance villages, improve community welfare, and expand economic potential (Gajah et al., 2023). Furthermore, the report by Novi Andari and Fitria (2023) highlights the positive impact of village funds on rural development and autonomy status in Indonesia. It specifically emphasizes the investment potential of these funds in infrastructure projects, such as rice milling machines, which could aid in poverty reduction and village development.

In Bali, village funds can be effectively utilized to establish or expand village-owned enterprises (BUMDes) that play a crucial role in the marketing of agricultural products. These enterprises not only manage the rice milling operation but also provide rental services for tractors, agricultural equipment, and machinery. The allocation of village funds to these enterprises, which are directly involved in the marketing of agricultural products, aligns with the objectives of enhancing rural welfare and fostering village economic development (Kushartono et al., 2023; Aminin & Nasrullo, 2023). To bolster the village economy and ensure the sustainability of village-owned enterprises, various strategies are implemented, including budget optimization and the provision of capital to micro, small, and medium enterprises (MSMEs) (Sinarwati & Suarmanayasa, 2023).

Village funds in Bali are utilized to empower farmers in various aspects, including technical farming, post-harvest activities, and the marketing of agricultural products. Studies indicate that the implementation of the Village Fund policy in Indonesia has a beneficial effect on village enhancement and autonomy, thereby contributing to the objective of reducing poverty (Novi Andari & Fitria, 2023). Moreover, a study conducted in Banjarnegara Regency demonstrates that the allocation of village funds has a substantial impact on the alleviation of poverty, emphasizing its crucial role in fostering rural development (Putra et al., 2023). The efficient management of the Village Fund is crucial to maximizing its influence on village development in Bali and Indonesia as a whole. Importantly, the management of village funding is aligned with and expected to speed up the realization of the Sustainable Development Goals (SDGs), providing reassurance about its sustainability and long-term impact.



## **CONCLUSION**

Based on the presentation and analysis results, it can be inferred that the financial management in Tabanan Regency's villages adheres to the principles of transparency, accountability, participation, and budget discipline. In Tabanan Regency, transfer revenue serves as the primary revenue source, and the village's potential for generating original income remains unexplored. Meanwhile, Tabanan Regency allocates the majority of village expenditures towards village governance, primarily focusing on organizing and managing village affairs. Village financial management is crucial for the entire agricultural development process, starting with farming activities and extending to the marketing of agricultural products.

## **RECOMMENDATIONS**

The above conclusions lead to numerous proposals, particularly the need to diversify sources of income, strengthen the agricultural sector, and empower the local economy. Despite the village's successful financial management, there is still a need to increase the primary income source. Villages might look for opportunities to grow local economic sectors other than agriculture, such as tourism, crafts, or small and medium industries. Villages can expand agricultural initiatives, such as training, providing infrastructure, and providing technical help to farmers, to increase their crop output and added value. Villages can also begin local economic empowerment programs that focus on developing micro and small companies in the village, such as farmer organizations, craft businesses, or community cooperatives. These projects can be supported with training, business finance, and expanded market access. In addition, villages may form collaborations with the private sector or financial institutions to help local economic development, which can take the form of company financing, marketing local products, or developing infrastructure that supports village economic growth.

It is critical to improve the skills and abilities of the people in the village to efficiently manage and enhance local economic opportunities. This can be achieved by training, mentoring, and sharing knowledge with external parties or organizations that possess expertise and experience in local economic development. Additional research on the analysis of economic potential in villages, evaluation of village policies, and case studies in different regions is anticipated to offer more profound understanding and specific solutions to enhance the economic self-sufficiency of villages and the agricultural sector's contribution to overall village development.

Effective village budget planning would allow for the appropriate distribution of funds to facilitate agricultural development. The agriculture sector's revenue streams in the village will offer significant support for agricultural development and the overall village economy. Effective allocation of village funding will prioritize agricultural development, thereby enhancing the productivity, sustainability, and welfare of farmers and people in the village.

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