

## **Financial Resource Development Strategy at the Food Barn of Gondowangi Village, Wagir District, Malang Regency**

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### **INDEXING**

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Keyword 3; Financial resources  
Keyword 4; Food reserves  
Keyword 5; Food security

### **ABSTRACT**

The purpose of this research is to identify strategies for developing financial resources in the Food Barn of Gondowangi Village, Wagir District, Malang Regency. This study employed a qualitative method with data collection techniques including interviews, observations, and documentation. Data were analyzed descriptively using a SWOT approach. The results show that strategies implemented to enhance financial resources include capital management through Village Fund Budgeting (ADD), utilization of human resources (HR) for financial report preparation, transparent and comprehensive financial reporting, and revenue enhancement strategies through cooperation with grocery stores and rice milling services. The findings highlight the importance of transparent financial reporting, HR capacity building, and business diversification of BUMDes to strengthen village food security.

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## **INTRODUCTION**

The food crisis is a non-traditional threat because it significantly impacts the livelihoods of many people in a country. Non-traditional threats are defined as security threats that affect a country in a non-military manner, such as climate change, the economy, resource constraints, disease outbreaks, or food security, as well as explained by Natamba *et al* (2018), Hamada (2020), and Hassan *et al* (2024).

Food security is a strategic issue that demands serious attention, especially at the village level, as the frontline unit in maintaining food stability. Village food barns are a crucial instrument for storing and distributing food locally. However, manual and poorly integrated management often leads to inefficiencies and potential shortages, as well as explained by Wulansari *et al* (2021), Apdita *et al* (2023), and Wirakusuma and Sugiyarto (2025).

Food barns are a community-based food security program aimed at ensuring the availability of staple foods, especially during times of famine or emergency. Village food barns are a strategic solution to address potential disruptions caused by food shortages. Food barn emphasizes not only food storage but also strengthening the role of local communities in maintaining independent and sustainable food security. Thus, food barns serve as a crucial foundation for creating national food security from the bottom up (Gunawan *et al*, 2022).

However, the financial management of the food barn often faces challenges such as limited capital, lack of human resource capacity, and weak financial record-keeping. This study aims to explore strategies for developing financial resources in the Gondowangi Village Food Barn, Wagir District, Malang Regency, using a SWOT analysis approach.

## **LITERATURE REVIEW**

### **Food Barns**

A food barn is a place to manage food supplies in the village for use in the event of a food crisis, such as drought, natural disasters, etc. The Community Food Barn Program is an initiative to assess the types and quantities of food needed by rural communities, with the aim of ensuring sustainable food availability for the community. Food barns have several functions, including: Meeting the community's food needs, Meeting the community's economic needs, Improving food product stock management, Anticipating increases in rice prices on the market, Increasing the income of food barn groups, as well as explained by Gunawan (2020), Gunawan and Pudjiastuti (2022), and also Gunawan *et al* (2024).

## **RESEARCH METHOD**

This study uses a qualitative approach with the research location in Gondowangi Village, Wagir District, Malang Regency. Primary data was obtained through interviews with the village head, treasurer, and BUMDes management, while secondary data was obtained from BUMDes financial documents. Data collection techniques included interviews, observation, and documentation. Data analysis was conducted using a descriptive method with SWOT analysis to identify strengths, weaknesses, opportunities, and threats.

According to Sugiarti and Retnawati (2019), Mezmir (2020), Monaro *et al* (2022), and also Puspitasari and Utari (2023), the research method used is applied to study the object in its natural condition (as opposed to experiments), where the researcher is the key instrument, data collection techniques are carried out through triangulation (a combination), data analysis is inductive, and the research results emphasize meaning rather than generalization.

### **1. Data Collection**

Data collection in qualitative research is the process of obtaining in-depth information to understand the phenomenon or problem being studied. The data collected is usually descriptive and not in the form of numbers, but rather consists of words, narratives, or direct observations. Commonly used methods include in-depth interviews, participatory observation, and document studies. The main goal is to explore the meaning, experiences, or perceptions of the research subjects in greater detail. Data collection in qualitative methods is also flexible and continues until the data is considered sufficient or reaches the point of saturation. The validity of data in qualitative research is strengthened through triangulation techniques to ensure that the research results are reliable and accurate.

### **2. Data Reduction**

Data reduction is the initial step in the qualitative data analysis process, aimed at filtering and reorganizing raw data into more focused information. At this stage, researchers begin to select, organize, and simplify data from interviews, observations, or documentation to facilitate the identification of specific patterns. This process continues throughout the research and helps researchers discard irrelevant data while retaining data that is important and aligned with the research objectives. By systematically performing data reduction, researchers can clarify the direction of analysis and produce findings that are deeper and more meaningful.

### **3. Data presentation**

This is the stage in which data that has gone through the reduction process is arranged systematically to make it easy to read and analyze. In qualitative research, data presentation is usually in the form of narrative descriptions that explain the

findings in detail, often accompanied by tables, graphs, or charts to clarify the relationships between emerging categories or themes. The main goal of data presentation is to provide a complete and structured picture of the phenomenon being studied, thereby facilitating the process of drawing conclusions. Proper presentation allows both researchers and readers to understand the patterns, relationships, and meanings of the collected data while maintaining the research context.

#### 4. Drawing Conclusions or Verification

After going through the stages of data reduction and data presentation, the next crucial step in qualitative research is drawing conclusions and conducting verification. At this stage, the researcher must be careful to ensure that the conclusions drawn truly reflect the existing data and that there are no misinterpretations. The verification process is important to re-examine whether the findings are valid and consistent with the phenomena being studied. If the analysis results still do not answer all the research questions or if there is still incomplete data, the researcher needs to return to the field to collect additional data, either through follow-up interviews, observations, or other techniques, to ensure that all aspects of the issue have been fully and accurately addressed.

## RESULT AND DISCUSSION

The research results indicate that the initial capital for the food barn was obtained from the Village Fund Budget (ADD), which is managed collectively. The capital management strategy emphasizes transparency in financial reporting. In terms of human resources, village officials such as the treasurer are involved in financial recording, although it is still limited to simple reports. The financial reports prepared include lists of income, expenditures, and profit and loss reports, with profit results steadily increasing from 2022 to 2024. The sales strategy is carried out through providing rice milling services and collaboration with grocery stores. SWOT analysis shows that the main strengths lie in ADD capital support, community cooperation, and minimal competition. However, weaknesses faced include fluctuating income, limited production space, and incomplete financial reports. The opportunities available include human resource training and support from the village government, while the threats include income instability and low administrative capacity.

Indicators for identifying financial resources consist of capital, human resources (HR), financial statements, and profit sales, with the results of the interviews presented as follows.

#### 1. Capital

Capital is everything used as a basis or provision for carrying out an activity, whether it is a business, enterprise, or other activities. Simply put, capital can take the form of money, goods, or even human resources with certain skills. According to an interview with the village head of Lumbung Pangan in Gondowangi Village, Wagir District, Malang Regency, they explained that the capital strategy used for the opening of the food barn is.

"The capital used for the opening of the food barn comes from the Village Fund Budget (ADD). The benefit of establishing this Village-Owned Enterprise (BUMDes) is to provide job opportunities for the community. Since the management of the capital uses ADD, there is a need for transparent financial reporting management" (Interview, May 5, 2025).

Based on the interview results, it is known that the capital used for the establishment of the Gondowangi Village Food Barn in Wagir District, Malang

Regency, comes from the Village Fund Budget (ADD). The Village Fund Budget (ADD) is part of the Regional Revenue and Expenditure Budget (APBD) allocated to villages. The ADD is used to finance government administration, development implementation, community development, and village community empowerment. Since the capital is managed using the ADD, transparent financial report management is necessary.

## 2. HR (Human Resources)

HR (Human Resources) is a term that refers to all individuals working within an organization or company to achieve the organization's goals. According to an interview with the village head of Lumbung Pangan Gondowangi Village, Wagir Subdistrict, Malang Regency, the HR strategy in developing the Village-Owned Enterprise (BUMDes) is explained as follows:

"The HR strategy applied to improve financial resources that we, as BUMDes management, implement is involving village officials in managing BUMDes, such as the village treasurer, to manage and prepare BUMDes financial reports" (Interview, May 5, 2025).

Based on the interview results, it was found that the HR (Human Resources) strategy in improving financial resources implemented by the Gondowangi Village Food Barn in Wagir District, Malang Regency, involves village administrators in managing the Village-Owned Enterprise (BUMDes) and the village treasurer in managing and preparing BUMDes financial reports. The treasurer is the person responsible for bookkeeping and managing finances within an organization or committee. In an organization, the primary task of a treasurer is to create a budget plan for the organization's expenditures for one administrative period.

## 3. Financial Report

A financial report is a document that records all financial activities of the Village-Owned Enterprises (BUMDes) within a certain period. This report contains important information about financial position, performance, and cash flow. Its main purpose is to provide transparency and accountability to the village government, the community, and other relevant parties. According to an interview with the village head of Lumbung Pangan Village, Gondowangi, Wagir District, Malang Regency, it was explained that the strategy for preparing financial reports applied to improve financial resources is.

"We prepare financial statements in the form of income and expenditure lists and business profit and loss reports, so that they can provide transparent financial information to the public regarding the income and expenses of the Lumbung Pangan in Gondowangi Village, Wagir District, Malang Regency" (Interview, May 5, 2025).

Based on the interview results, it was found that the strategy for preparing financial statements applied to improve financial resources at Lumbung Pangan in Gondowangi Village, Wagir District, Malang Regency is to make lists of income and expenses, as well as business profit and loss reports, so that the financial statements created can provide transparent financial information to the public regarding the finances of Lumbung Pangan in Gondowangi Village, Wagir District, Malang Regency. Based on the financial statements, the income statement data from BUMDes Lumbung Pangan Desa Gondowangi, Wagir District, Malang Regency are presented as follows.

**Table. 1 Income Statement**

No.	Item	2022 (IDR)	2023 (IDR)	2024 (IDR)
1	income of village-owned enterprises	74.127.000	86.290.000	93.610.000
2	Operational Cost	42.100.000	48.970.000	51.295.000
3	Labor Cost	18.000.000	20.000.000	22.000.000
4	Other Cost	4.120.000	4.760.000	5.412.000
5	Profit	9.907.000	12.560.000	14.903.000

**Source: BUMDes Lumbung Pangan, Gondowangi Village, Wagir District, Malang Regency (2025)**

Based on the profit and loss report, it is known that BUMDes Lumbung Pangan in Gondowangi Village, Wagir District, Malang Regency experienced profits of IDR 9,907,000 in 2022, IDR 12,560,000 in 2023, and IDR 14,903,000 in 2024.

#### 4. Profit from Sales

Profit from sales is the difference between the revenue generated from selling products or services and the costs incurred to produce or purchase those goods/services. According to an interview with the village head of Lumbung Pangan Desa Gondowangi, Wagir District, Malang Regency, the strategy for increasing financial resources through profit from sales is explained as follows:

"The strategy for increasing profit from sales is to collaborate with the community/farmers to use the services of the food barn. The food barn provides machines that farmers use to mill rice. BUMDes revenue comes from the milling service fees paid by farmers. The milling fee for 50 kg of rice is IDR 30,000 or 3 kg of rice" (Interview, May 5, 2025).

Based on the results of the interview, it was found that the profit sales strategy applied to increase financial resources is to collaborate with the community/farmers to use the services of the food barn. The food barn provides machines used by farmers to mill rice. BUMDes' income comes from the milling service fees paid by farmers. The price for milling 50 kg of rice is Rp. 30,000 or 3 kg of rice. Profit is the difference between income and costs. Profit is the main goal of doing business and serves as an indicator of BUMDes' financial performance.

## CONCLUSION

The strategy for developing financial resources is carried out through the management of capital sourced from the Village Fund Budget (ADD). This capital is utilized to support the operations of the food barn, thus requiring transparent financial report management. The human resources (HR) strategy is implemented by involving village administrators, especially the village treasurer, in preparing and managing financial reports. This helps improve accountability, although there are still limitations in accounting competence. The financial report management strategy is carried out through recording income, expenses, and profit and loss statements. However, the reports prepared are not yet fully in accordance with accounting standards (SAK EMKM), and therefore cannot yet provide a complete and structured financial picture.

The revenue increase strategy is carried out by establishing cooperation with the community/farmers through the provision of rice milling services, as well as selling the products through a grocery store. This strategy is able to provide benefits for the Village-Owned Enterprise (BUMDes), although the income is still fluctuating. Thus, the financial resource development strategy at Gondowangi Village Food Barn has been implemented quite well, but still requires improvements in financial recording and strengthening human resource capacity.

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