



The Implementations Model of Community Based Tourism in Taro Village, Gianyar District, Bali.

Valen Tika Febriana Fabanyo^a, I Gusti Agung Oka Mahagangga^b, Putri Kusuma Sanjiwani^c

^{a,b,c} Faculty of Tourism, Udayana University, Bali

ABSTRACT

Taro Tourism Village is one of the tourist villages in Gianyar Regency, Bali. One of the requirements for a village to be considered a tourist village is community-based tourism activities. This research was carried out to see whether Community Based Tourism in the Taro Tourism Village was running well or not. Data collection techniques in the current research are observation, interviews and observations. The technique determines informants in this study using purposive sampling technique. The analysis in this research uses qualitative descriptive analysis.

The research results show that the existing tourism conditions of Taro Tourism Village, in terms of fulfillment of Attraction, Accessibility, Amenity and Ancillary, can be categorized as the meeting standards as a tourist destination, while the results of implementing the Community Based Tourism concept are based on economic, social, cultural, environmental and political dimensions. It can be seen that most of the indicators contain these five dimensions are sufficient to fulfill tourism management in the Taro Tourism Village. However, there are still several indicators that need to be reviewed in implementation so that community based tourism concept itself in the Taro Tourism Village can be fulfilled optimally and comprehensively.

Keywords: *Community Based Tourism, Tourism Village, Implementation, Existing Conditions*

Introduction

The tourism industry has experienced significant expansion and wide-ranging diversification, making it more than just ordinary tourist activities. This sector has evolved into a creative service industry that plays an important role in global economic growth, showing faster growth compared to other economic sectors worldwide (Sukirman, 2017). Along with the growth of tourism on a global scale, the tourism sector in Indonesia has successfully made a significant contribution to the country's economy. Data from 2017 indicates that the tourism sector contributed around Rp. 172 trillion or about 11.3% of Indonesia's Gross Domestic Product (GDP). This highlights the increasingly important role of the tourism industry in driving national economic growth, as well as marking the recognition of Indonesia's great potential as an attractive tourism destination (Alamsjah in Trianggono et al., 2018).

The latest development trends in Indonesia's tourism industry clearly show a significant shift from the mass tourism model to more sustainable alternative forms of tourism. This change is reflected in the changing perspectives, especially from a segment of tourists who are mature, experienced, and educated. They are increasingly aware of the importance of prioritizing tourism based on environmental conservation and the empowerment of local communities. Awareness of the negative impacts of tourism on the environment and local culture encourages efforts to reduce ecological footprints and provide more equitable and sustainable benefits to local communities. This illustrates the growing drive to adopt socially and ecologically responsible tourism approaches, resulting in a transformation in how tourism destinations are developed and promoted (Rizkianto and Topowijono, 2018).

Over the past hundred years, the development of tourism in Bali Province has undergone significant evolution, observed through four main aspects: discourse, institutions, key figures, and related paradigms and issues. The contribution of tourism to economic growth has been balanced by its detrimental impact on the environment, particularly concerning the use of agricultural land, both wet and dry. Gianyar Regency, as one of Bali's renowned regions, has become a focal point for both international and domestic tourists. In this context, it is crucial to delve deeper into how the transformation of tourism in Bali has affected agricultural land and environmental balance, as well as to examine the efforts made to address these challenges.

Gianyar Regency offers a variety of tourist attractions that fall into four main categories: archaeological, natural, marine, and forest tourism. Among its 59 tourist destinations, archaeological tourism offers adventures through rich historical and cultural relics. Meanwhile, natural tourism captivates with its diverse natural landscapes, offering deep experiences amidst pristine natural wealth. Marine tourism entices with its exotic beaches and engaging water activities, while forest tourism introduces the beauty of tropical forests and outdoor adventure activities. This diversity makes Gianyar Regency an attractive destination for tourists.

According to Bali Provincial Regulation No. 3 of 2005 concerning the Bali Provincial Spatial Plan, Bali Province is divided into 15 tourism areas, with Gianyar Regency having two main tourism areas: Ubud Tourism Area and Gianyar Area. In tourism development efforts, the application of the *Sapta Pesona* concept has become a focus, not only as a marketing strategy but also as part of daily life. Awareness-raising efforts have been made to increase public awareness of the importance of sustainable tourism and to support the advancement of the tourism sector. Thus, Gianyar Regency plays a significant role in supporting the growth and development of Bali's overall tourism industry.

Tourism in Gianyar Regency tends to concentrate on three key attractions:

1. Mandala Suci Wanara Wana

Mandala Suci Wanara Wana, better known as "The Monkey Forest," is located in Ubud Village, Ubud District. This tourist site offers an intriguing blend of unique flora and fauna, making it a special nature reserve as well as a temple complex in the Ubud area. The rich presence of flora and fauna here is the main attraction for visitors, while the temple complex within provides a deep sense of history and spirituality. Mandala Suci Wanara Wana is not just a recreational spot, but also one of Bali's cultural heritages that deserves to be preserved and maintained.

2. Tirta Empul

Tirta Empul is a highly revered Hindu temple located in Manukaya Village, Gianyar Regency. This temple is famous for its several sacred springs believed to have the power to purify the soul and body. The uniqueness of Tirta Empul lies not only in its religious function but also in its distinctive local architecture and the presence of springs that fill the temple area. These springs add spiritual and religious appeal to visitors, while the temple's architecture reflects Bali's rich and profound cultural heritage. Tirta Empul is not just a place of worship, but also an important symbol of Balinese Hindu beliefs and traditions that should be appreciated and preserved.

3. Tegenungan Waterfall

Tegenungan Waterfall is one of the captivating natural tourist destinations in Gianyar Regency. Located in the same area, this waterfall is a major attraction for tourists visiting Gianyar. Its stunning natural beauty, including the swiftly flowing waterfall and lush green surroundings, makes it a frequent destination for travelers. Tegenungan Waterfall is not only enchanting because of its natural beauty but also due to the calm and peaceful atmosphere that surrounds it. This enhances the visitor experience, offering an opportunity to relax and enjoy the extraordinary natural beauty.

Tourist attractions in Gianyar Regency, on average, receive about 17,000 visitors annually. This equates to approximately 45 visitors per day. Referring to the table above, the lowest tourist visits for the 2018-2019 period were recorded at the Bird Park and Reptile Jungle, and Taro Elephant Park, which are artificial attractions.

Taro Village has been designated as a Tourist Village according to the Decree of the Regent Number 707/E-02/HK/2019 regarding the addition of new villages as Tourist Villages in Gianyar Area. Based on the Decree of the Regent of Gianyar Regency, Tegallalang District, Taro Tourist Village is now considered an advanced tourist village. The unique attractions it offers mean that there is no competition between Taro Tourist Village and other tourist attractions in Gianyar Regency. Taro Tourist Village has its own target market due to the successful development of Community-Based Tourism (CBT), prioritizing the quality of visitors over quantity.

The development of CBT in Taro Tourist Village can serve as a model for other tourist villages in Gianyar Regency, Bali Province, and other tourist villages in Indonesia. Enhancing the value and uniqueness of the village is crucial for the development of tourist villages to increase brand awareness. The dominant attributes of Taro Tourist Village include cultural attractions such as the Gunung Raung Temple, Balinese farming experiences where tourists can learn about activities in the rice fields, and the "metekit" activities that introduce tourists to Balinese community life. Visitors can also participate in traditional cleansing rituals and meditation or yoga. The village's unique flora and fauna, managed by the White Cow Taro Foundation to care for and preserve the White Cow heritage, and the beautiful firefly-filled gardens further enhance its appeal.

Tourism development through the Community-Based Tourism (CBT) model used in this study at Taro Tourist Village is implemented based on Murphy's theory. According to this theory, the primary focus is on identifying the local community's goals and understanding their desires and capacities to benefit from the tourism industry. This approach encourages the community to actively engage in identifying their own goals and directing tourism development to meet local needs. Unlike conventional approaches that tend towards mass tourism, the CBT model applied in Taro Tourist Village emphasizes environmental sustainability and the well-being of the local community. This is important as conventional approaches can harm the environment, ultimately damaging the beauty and aesthetics of tourist destinations. Thus, the use of the CBT model is expected to ensure that tourism development provides sustainable benefits to the local community while maintaining environmental conservation.

Unlike Community-Based Tourism (CBT), there has been a paradigm shift emphasizing a more harmonious relationship between tourism and the environment. This approach prioritizes active community participation in tourism development, with a "bottom-up" principle where initiatives and decisions originate from the community itself. Community-Based Tourism is known for its environmentally friendly approach, which substantially differs from conventional models that tend to prioritize economic interests alone. CBT not only empowers local communities to become the main stakeholders in tourism management but also stresses the importance of maintaining environmental balance to support the sustainability of the tourism destination.

This emphasis on a harmonious relationship between humans and the environment means that Community-Based Tourism can provide broader and more sustainable benefits for all parties involved, including both the local community and visitors. CBT is considered more capable of developing small to medium-scale tourism potentials and attractions, allowing local communities and stakeholders to operate optimally within the CBT framework. Given

that tourism always has an impact, CBT is seen as a way to minimize negative effects, thereby increasing the acceptance and opportunities for tourism development.

2. Methodology

The data analysis technique used in this study is the qualitative descriptive analysis technique. According to Miles and Huberman (1992), qualitative descriptive analysis involves describing and then interpreting data with a rational interpretation of the facts obtained in the field (Sugiyono, 2014).

Data in qualitative research is generally presented in the form of qualitative descriptive narratives. If there is quantitative data in the research process, it must be described so that it can be concluded that qualitative research does not employ statistical data analysis techniques (Hardani et al., 2020). The steps in data analysis according to Miles and Huberman (1992) in Hardani et al. (2020) are data reduction, data display, and conclusion drawing and verification. The steps in the data analysis technique in this study are:

1. Data Reduction

According to Sugiyono (2018:247-249), data reduction involves summarizing, selecting the main points, focusing on the important things that are relevant to the research topic, finding themes and patterns, and ultimately providing a clearer picture that makes subsequent data collection easier. Data reduction is guided by the predetermined objectives and requires critical thinking, high intelligence, and deep insight.

2. Data Display

After reducing the data, the next step is data display. In qualitative research, data display can be in the form of tables, graphs, flowcharts, pictograms, and the like. Through data display, the data can be organized, structured in relational patterns, making it easier to understand. In addition to brief descriptions, diagrams, category relationships, flowcharts, and similar formats often used for displaying data in qualitative research, the narrative text format is most commonly used. This organized and structured data presentation makes it easier to comprehend (Sugiyono, 2018:249).

3. Conclusion Drawing

The final step in qualitative research analysis is drawing conclusions. According to Sugiyono (2018:252-253), conclusions in qualitative research can answer the research questions formulated at the beginning but may also evolve since problems and formulations in qualitative research are provisional and will develop as the research progresses. Conclusions in qualitative research are new findings that have not previously existed. These findings can be descriptions or representations of an object that was previously unclear, which become clear after the research.

This process ensures that the research findings are based on a thorough and systematic examination of the data, providing meaningful insights and contributing to the body of knowledge in the respective field.

3. Results

Overview

As understood, the name of a village often has a background or history related to its founding. According to stories told by community leaders during meetings and considered credible, there is a legend about the origin of Taro Village.

The story of Taro Village's origin begins with a legend found in the Markandya Purana, a tale involving a figure named Markandya, a hermit and spiritualist blessed by Shiva. Markandya was born in India in the 4th century and was endowed by Shiva with extraordinary spiritual power. With Shiva's blessing, Markandya traveled to Southeast Asia, including East Kalimantan and Java. During his journey, many giants tried to tempt and hinder him, but with his exceptional meditation power, Markandya overcame all these trials. With Shiva's help, Markandya was given the title "Maha Yogi Markandya," signifying his spiritual greatness as a hermit.

The story continues as Markandya traveled to East Java, where he saw a dazzling light to the east. At Mount Raung, Markandya planned a journey toward the light and successfully gathered 400 followers, later known as "Wong Aga." They traveled toward the light and eventually arrived at Mount Agung, which Markandya regarded as the peak of the Himalayas in India. On the slopes of Mount Agung, Markandya and his followers found a pile of stones likely used as a place of worship for his deceased followers. It was here that Markandya decided to plant the panca datu, five main elements, as a sign of their presence.

After gaining spiritual power from Mount Agung, Markandya continued his journey westward with his followers and arrived at Ponorajon (Penulisan). From the peak of Penulisan, Markandya looked west and continued his journey south until he reached the confluence of the Wos River. Here, Markandya performed yoga and realized that the sacred rivers of Sapta Gangga in India, such as the Ganges, Saraswati, Serayu, Narmada, Yamuna, and Sindhu, were also present there. Markandya then built a shrine named Pura Gunung Luah, meaning "mountain" and "river."

Later, Markandya went north and established an ashram in Sarwa Ada (Taro), leading to the village being known as Taro Village. The name Taro is derived from "Sarwa Ada," meaning "north." Markandya also built Pura Besakih on the slopes of Mount Agung as a sign of gratitude and safety. Thus, the origins of Taro Village are within the legend of Pulau Dawa (Long Island), indicating that Taro Village existed in the year 381 of the Saka calendar. According to the Gregorian calendar, this is calculated as $78 + 381 = 459$ AD

The Taro Tourism Village was initially established by the village government with the aim of boosting the local economy, creating jobs, and increasing the village's original income, ultimately leading to village self-sufficiency. It is hoped that by harnessing all existing potentials, these can be transformed into village enterprises managed by the Village-Owned Enterprises (BUMDES).

Taro Village boasts numerous natural resources that remain pristine, making rural tourism an ideal fit. To develop Taro Village's tourism sector, community-based tourism (CBT) must be implemented because the type of tourism it offers is very different from and counter to conventional tourism. Community-based tourism is environmentally friendly, whereas conventional tourism is often detrimental to the environment.

The development of small-scale tourism objects and attractions is more feasible with community-based tourism, which can be managed by local entrepreneurs and communities. This approach has a smaller socio-cultural impact and, therefore, a greater likelihood of being accepted by the community. Opportunities arise from community-based tourism.

The Concept of CBT (Community-Based Tourism) in Taro Tourism Village

Based on the Decree of the Regent of Gianyar Number 429/E-02/HK/2017 Regarding the Establishment of Tourism Villages in Gianyar Regency issued. In the appendix of this decree, Taro Village is one of the 9 villages in Gianyar regency designated as a Tourism Village. The consideration for the establishment of tourism villages is to stimulate the local economy, create job opportunities, and increase the village's own income to achieve village independence. Synergizing all existing potentials to be developed into village enterprises managed by the Village-Owned Enterprises (BUMDES).

Indicators in the economic dimension in the main aspect of CBT development are in the form of funds for community development, the creation of jobs in the tourism sector, and the emergence of local community income from the tourism sector (Suansri, 2003). Based on the data obtained during the study in Taro Tourism Village, the form of CBT implementation in terms of indicators in the economic dimension can be outlined as follows:

1. Indicator of the Availability of Funds for Community Development

The source of funds at the beginning of the formation and arrangement of Taro Tourism Village comes from the Village Revenue and Expenditure Budget (APBDes). Then, after officially designated as Taro Tourism Village as one of the tourism villages in Gianyar Regency, which attracted more attention from various parties, one of the benefits of this is the availability of funds as an appreciation for participating in an event or competition and funds in the form of assistance given for the development of Taro Tourism Village.

2. Program Support and Funding Through the Village Revenue and Expenditure Budget (APBDes) in 2017 amounted to Rp 40,000,000,- realized through capital participation in BUMDES.

3. Through the draft of RKPDes in 2018, several priority programs to support the Tourism Village program were implemented, including additional funding for tourism village arrangement activities amounting to Rp. 180,000,000,- for the process of procuring infrastructure to support tourism village activities.

4. Acquisition of Funds as a Form of Prize or coaching money as the winner of the 1st place in the Nature Tourism Village category in the BCA Tourism Village Awards 2021 competition amounted to Rp 75,000,000.

The economic impact of the tourism sector can be known by classifying the distribution of economic benefits from the application of CBT, which is known as the multiplier effect with its classification being direct benefits (direct impact), indirect benefits (indirect impact), and deep benefits (induced impact) (Lemma, 2014)

According to Suansri (2003: 21-22), the indicators found in the social dimension within the concept of CBT (Community Based Tourism) are firstly the indicator of improving quality of life, followed by the indicator of increasing community pride, the indicator of fair role distribution among gender and age, and lastly the indicator of building community organization strengthening. Based on the data obtained from informant documents, interviews, and observations in Taro Tourism Village, the results are as follows:

1. Indicator of Improving Quality of Life

According to OECD (Organization of Economic and Culture Development) (1982), indicators of quality of life can be seen from factors such as income, housing, environment, social stability, health, education, and job opportunities. In the field of health in Taro Tourism Village, the provision of health facilities for the community is well met, as evidenced by the data on the number of health facilities.

Until now, Taro Village has not experienced significant health problems, which is strongly supported by adequate infrastructure, as well as the community's awareness of health. In terms of infrastructure, Taro Village is equipped with 2 (two) Sub-district Health Centers located in Pisang Kaja and Taro Kaja hamlets and 1 (one) Integrated Health Service Post (Poskesdes) located in Puakan hamlet, each with two midwives in each place and one midwife providing 24-hour service at Taro I Sub-district Health Center. In addition, in each hamlet, a cadre of Integrated Service Post (Pos Pelayanan Terpadu) has been formed to guide the community in handling health issues, targeting couples of reproductive age, pregnant women, and toddlers. This activity is routinely carried out every month and scheduled in each hamlet under the supervision of nurses and midwives from the Sub-district Health Center.

The population structure by education level indicates the quality of human resources possessed by Taro Village, namely those aged between 7 and 16 years (elementary and secondary education) who have never attended school 11.10%, currently attending school 40.20%, and the rest 48.70% are no

longer attending school. Meanwhile, those aged over 16 years (above the age of elementary education) who have never attended school are 2.30%, currently attending school 20.50%, and the rest 77.20% are no longer attending school, either at the advanced level or in higher education.

With the establishment of Tourism Village, attention from various parties towards Taro Tourism Village has increased, one of which is the provision of competency training to support formal education for the community. Based on the compiled data, the following are the training sessions held in Taro Tourism Village:

2. Conducted by KKNT Triatma Mulia University
3. Team Building/Outbound Training for Taro Tourism Village Managers organized by BAKTIBCA

Cultural dimension encompasses three indicators: encouraging respect for different cultures, facilitating the exchange of diverse cultures, and embedding developmental culture within the local culture. The implementation of these three indicators in Taro Tourism Village is as follows:

1. Encouraging Respect for Different Cultures:

The tourism activities in Taro Village stimulate interactions between local residents and tourists from outside the region, both at the regional and national levels. The managers of Taro Tourism Village establish Standard Operating Procedures (SOP) for service provision, based on:

- Ethical conduct, involving courtesy and respect for tourists. By understanding tourists, the services provided aim to create a comfortable experience by respecting them, serving them with proper procedures, and without neglecting their needs.
- Logical service, ensuring accuracy in providing services to tourists that are realistic and acceptable, thus not causing anxiety.
- Aesthetic service, ensuring comfort, tidiness, beauty, and arrangement in service provision. This includes tangible and intangible aspects that are felt and can affect tourists' psychological satisfaction.

Based on the outlined description, it can be observed that the implementation of the indicator encouraging respect for different cultures in Taro Tourism Village is adequately fulfilled.

2. Facilitating Exchange of Different Cultures:

The implementation of this indicator in Taro Tourism Village includes:

- Art performances such as traditional Balinese dances by the residents of Taro Village, providing tourists with the opportunity to learn Balinese arts or dances directly from local artists.
- Demonstrations and practices of making traditional Balinese beverages or foods that tourists can participate in.
- Through tourist visits, both the local community and the managers of the Tourism Village have the opportunity to learn about external cultures and exchange information, indirectly facilitating cultural exchange.

Based on the above description, it can be concluded that the implementation of the cultural dimension of CBT in facilitating the exchange of cultures in Taro Tourism Village is considered fulfilled.

3. Embedding Developmental Culture Within the Local Culture:

The implementation of this indicator can be seen through various activities conducted by the residents of Taro Village, such as:

- Collaboration among local residents, village government, and tourism village managers to collectively build and preserve the village's sustainability as a form of social work aimed at improving the overall welfare of the community.
- Collective efforts by the youth of the village to clean the tourism area and access roads to the tourism village, carried out at least once a month to maintain the sustainability and beauty of Taro Tourism Village.

1. Development of Carrying Capacity Area:

Carrying capacity refers to the maximum limit of tourists visiting a tourist destination. It is used to determine the threshold related to environmental changes and disturbances that may occur at a tourist site. In 2019, Taro Tourism Village had 10,000 visitors, which increased to 15,000 visitors in 2020. However, from 2021 to 2022, there was a decrease in visitors due to the COVID-19 pandemic, which paralyzed various tourism sectors worldwide. Post-pandemic, there were restrictions on the number of visitors allowed. If the number of visitors exceeds 100 per day, they are divided into several sessions to avoid crowding and excessive density at one destination, thus preventing undesired situations. From the actions taken by the village's management, it can be concluded that they have successfully implemented the carrying capacity area concept in the tourism activities in Taro Tourism Village.

2. Implementation of an Environmentally Friendly Waste Disposal System:

With increased activities, there is also an increase in waste generated. Therefore, proper waste management is crucial to prevent environmental pollution.

- Training on source-based waste processing conducted by the Provincial Forestry and Environmental Agency of Bali.

- Composting of cow dung waste.
- Conversion of cow dung waste into agni hotra facilities.

Based on the waste management steps implemented and properly processed, it can be categorized that Taro Tourism Village has fulfilled this indicator and successfully implemented a waste and garbage management system.

3. Awareness of the Importance of Conservation:

This indicator focuses on the importance of conservation and aims to fulfill the need for conservation. In Taro Tourism Village, this is manifested by:

- Planting 2000 tree seedlings in the forests of Taro Tourism Village to preserve the Taro forest.
- Installing signs in specific areas to discourage littering as it may disrupt the ecosystem of the natural environment in Taro Tourism Village.

Based on the conservation efforts undertaken by the community and the management of Taro Tourism Village, it can be said that this indicator has been adequately fulfilled.

1. Efforts to Increase Participation from Local Residents:

Participation involves individuals or groups in the development process, either through statements or activities, by providing input in the form of thoughts, energy, time, skills, capital, or materials, and by utilizing and enjoying the results of the development. Forms of fulfilling the indicator of increased community participation in Taro Tourism Village include:

- Residents of Taro Tourism Village participate and are involved in the organizational structure of the tourism village, with the community playing a role in participating in managing each tourist destination and participating in organizations or groups in Taro Tourism Village, such as the Community Care for Water Resources at Lembu Putih Tourism Object and the Livestock Group Lembu Putih.
- Community participation in the form of labor in preparing the needs for tourist visits, such as environmental arrangement through communal work, providing consumables, equipment, and tools to support tourism activities in Taro Tourism Village. Community contributions in the form of capital and expertise to support the implementation of tourism activity programs, such as providing land or venues for tourism activities and providing tourist attractions by being instructors in product demonstration. Residents are involved in participating in training programs organized by the local government, private sector, or community-driven training programs.

2. Efforts to Enhance the Authority of a Broader Community:

In fulfilling the indicator of enhancing the authority of a broader community in Taro Tourism Village, several aspects are evident, including:

- Guidance and mentoring from the Gianyar District Tourism Office.
- Organizing events related to the promotion of Tourism Villages held by the Gianyar Regency or Bali Province government.
- Conducting seminars where Taro Tourism Village is showcased as a model village or speaker represented by Taro Tourism Village managers, which can enhance tourism promotion on a broader scale.

3. Mechanisms to Ensure the Rights of Local Communities in Natural Resource Management:

In early 2018, several tourism business actors in the Taro Village area, both individuals and groups, submitted cooperation proposals. Through an assessment of the attached potentials, the Taro Village Government, along with the Village Consultative Board (BPD), officially entered into agreements with the Owners of the Tourism Objects, including:

- Cooperation Agreement between the Taro Village Government and Tegal Dukuh Camp Tourism Object (Owner: I Wayan Wardika) No. 04/PTR /II/2018 dated February 7, 2018.
- Cooperation Agreement between the Taro Village Government and the Owner of Home Stay (I Wayan Gede Ardika, SE) No. 05/PTR /II/2018 dated February 7, 2018.
- Cooperation Agreement between the Taro Village Government and the Cooking Class Tourism Object (Owner: I Wayan Mudika) No. 06/PTR /II/2018 dated February 7, 2018.

Implementation of an Ideal Community-Based Tourism Development Model in Taro Tourism Village

The Community-Based Tourism (CBT) model developed in Taro Tourism Village has many potentials and efforts have been made to boost the local economy, improve the quality of life of the community, and preserve culture and the environment. However, there are several criticisms and corrections that can be made to this model:

1. Dependence on External Funds:

Dependency on external funds can be a serious constraint in achieving long-term financial independence for the village. Although efforts have been made through the village budget allocation and assistance from external sources such as competition prizes, the sustainability of these funding sources raises

important questions. To address this risk, the first step is to prioritize diversification of funding sources. The village needs to identify potential local revenue sources that can be developed sustainably, such as the development of local tourism products, additional services, or the development of other economic sectors. Additionally, it is necessary to strengthen mechanisms for managing and using funds more efficiently and transparently to enhance the village's financial independence.

Besides diversifying funding sources, efforts to enhance the village's financial independence also need to involve the development of local capacity in managing and utilizing resources effectively. The village can provide training and entrepreneurship development programs to encourage local innovation and enhance the competitiveness of village products or services. Moreover, it is important to build networks and strategic partnerships with relevant stakeholders, both from the public and private sectors, to support local economic development initiatives and improve access to wider resources and markets. With these steps, the village can reduce dependence on external funds and become more financially independent in managing and developing their tourism and local economy potential.

2. Community Participation:

Although community participation in the management and development of the tourism village has been highlighted, it is important to clarify how inclusive and equitable this participation is. Fundamental questions about the extent to which all layers of the community are involved in decision-making and program implementation need to be addressed more specifically. Does this participation involve equitable representation of various social, cultural, and economic groups in the village? Additionally, it needs to be considered whether there are certain obstacles or constraints that may hinder active participation from some segments of the community, such as access to information, differing interests, or lack of trust in existing participation mechanisms.

To address this issue, concrete steps need to be taken to ensure more inclusive and equitable community participation in decision-making and program implementation. One of them is to ensure the existence of forums and participatory mechanisms that are open and inclusive to all layers of the community. Moreover, efforts should be made to enhance the capacity and skills of community participation through training, education, and advocacy, so that they can actively contribute to the tourism village development process. Thus, community participation can become more representative and sustainable, which in turn will improve the quality and sustainability of tourism village management and development overall.

3. Community Welfare:

Although efforts have been made to increase the income of local residents through the tourism sector, it is important to evaluate how evenly and sustainably this income increase benefits all layers of the community. It needs to be considered whether the economic benefits from the tourism sector are distributed fairly and comprehensively among all members of the village. Thus, it needs to be evaluated whether there are inequalities in the distribution of economic benefits that need to be addressed, such as whether only a small portion of the community benefits significantly while others still experience economic limitations.

To correct potential inequalities in the distribution of economic benefits, concrete steps need to be taken to ensure that income from the tourism sector can be enjoyed more evenly by all layers of the village community. One of them is to develop programs or policies specifically targeting the improvement of economic welfare of vulnerable or less affluent community groups. Additionally, strict monitoring and evaluation mechanisms are needed to monitor the distribution of economic benefits from the tourism sector, so that any inequalities that may occur can be identified and addressed appropriately and sustainably. With these steps, it is hoped that the increase in income from the tourism sector can provide more equitable and sustainable benefits to the entire village community.

4. Deeper Environmental Consideration:

Although some steps have been taken to protect the environment, such as waste management and tree planting, a more thorough assessment of the environmental impact of tourism activities is needed. It is important to identify whether these tourism activities have the potential to cause long-term environmental damage, such as degradation of natural habitats, ecosystem destruction, or environmental pollution. With a more comprehensive assessment, vulnerable areas to environmental damage can be identified, and specific steps can be taken to reduce these negative impacts.

To correct potential negative environmental impacts of tourism activities, concrete steps need to be taken in line with the findings of the thorough assessment. One step that can be taken is to implement environmentally friendly practices in managing tourist destinations, such as monitoring the number of visitors, restricting access to sensitive areas, and promoting environmental awareness among visitors. Additionally, efforts are needed for the rehabilitation and restoration of areas that have been affected by negative impacts, as well as the development of stricter policies related to environmental management and natural resource conservation. With these steps, it is hoped that tourism activities can continue sustainably without compromising environmental preservation.

5. Empowerment of Local Culture:

Although efforts have been made to promote and preserve local culture in Taro Tourism Village, it is necessary to ensure that this cultural empowerment is done with respect for and active involvement of the local community. Further evaluation is needed to ensure that these tourism activities truly benefit the local community, rather than just exploiting their culture without providing significant benefits to them. This is important to prevent cultural exploitation and ensure that economic benefits and income from tourism activities are fairly enjoyed by all members of the local community.

Efforts to correct potential injustices in the empowerment of local

Here are some recommendations that can be implemented to improve the Community-Based Tourism (CBT) model in Taro Village:

1. Economic Dimension

- **Diversification of Funding:** It is important for Taro Village to diversify its funding sources to manage financial resources more effectively. Seeking private sponsors and support from donor agencies can reduce dependence on a single external funding source, ultimately enhancing financial sustainability.

- **Effective Fund Utilization:** Existing funds need to be allocated wisely, especially for improving infrastructure supporting the tourism sector. Good infrastructure, such as well-maintained roads, adequate sanitation, and sufficient public facilities, will enhance the tourist experience and strengthen the village's attractiveness.

- **Skills Training:** Allocate part of the funds to provide skills training to the local community. This will not only enhance the qualifications of local workforce for employment in the tourism sector but also help increase their participation in tourism business management.

2. Social Dimension

- **Active Community Participation:** Encourage active participation of the local community in decision-making processes related to the management and development of Taro Village Tourism. When locals are directly involved in decision-making, they have a greater interest in the project's success and will be more motivated to support it.

- **Education and Training Expansion:** Expand education and training programs to enhance the capacity and quality of life of the local community. These programs can provide new skills relevant to the tourism sector and open up better job opportunities.

3. Cultural Dimension

- **Promotion of Local Cultural Heritage:** Promote local cultural heritage through cultural events and festivals. These events not only provide memorable experiences for tourists but also strengthen the local cultural identity and appreciation for the cultural heritage.

- **Preservation of Cultural and Natural Heritage:** Prioritize the protection of cultural and natural heritage through conservation campaigns and cultural education programs. Empower the local community to become guardians of their own cultural and environmental heritage.

4. Environmental Dimension

- **Sustainable Development Principles:** Adopt sustainable development principles in tourism activities, including the use of renewable energy sources and effective waste management practices.

- **Monitoring and Management of Carrying Capacity:** Monitor and manage the carrying capacity of the area to maintain a balance between the number of tourists and the environment's capacity to accommodate them.

5. Political Dimension

- **Strong Partnerships:** Foster close partnerships between the government, local stakeholders, and other relevant parties to support sustainable tourism development. These partnerships can combine resources and knowledge to design policies and programs that strengthen the economic, social, cultural, and environmental aspects of tourism.

- **Respect for Local Rights:** Ensure respect for the rights of the local community in regulations and policies related to tourism. Involving them in decision-making processes that affect their lives will ensure that policies consider their interests and aspirations, leading to more inclusive and sustainable development efforts.

By implementing these recommendations, Taro Village can enhance its Community-Based Tourism model and promote sustainable development while preserving its cultural and natural heritage.

4. Conclusion

Based on the research findings, the following conclusions can be drawn:

1. The development model of Community Based Tourism (CBT) in Taro Village, Tegallalang District, Gianyar Regency, is based on several dimensions including economic, social, cultural, environmental, and political aspects. Economically, the program aims to increase the income of the local community through various funding sources such as village budget allocations and proceeds from tourism events. Socially, efforts are made to improve the quality of life and community participation in the management of the village tourism. Cultural dimension is promoted by encouraging respect for diverse cultures and cultural exchange, while environmental conservation efforts include managing the carrying capacity of the area and implementing environmentally friendly waste management practices. Meanwhile, in the political dimension, there are efforts to enhance the participation of the local community and broader community empowerment, as well as ensuring the rights of the community in natural resource management.

2. The ideal implementation of the Community Based Tourism (CBT) development model in Taro Village, Tegallalang District, Gianyar Regency, involves various dimensions crucial to ensure the success and sustainability of the program. Economically, steps need to be taken to optimize financial

resources, including diversifying funding through private sponsors and donor agencies, as well as effectively using funds for infrastructure and skills training. Socially, the community needs to be encouraged to play an active role in decision-making related to the management and development of the village tourism, while education and training programs can be expanded to enhance their competencies and quality of life. In the cultural dimension, cultural events and festivals can be used to promote local richness and strengthen intercultural relationships, while protection of cultural and environmental heritage needs to be enhanced. In the environmental dimension, sustainable development principles must be applied, including the use of renewable energy and waste reduction, while monitoring and managing the carrying capacity of the area wisely. In the political dimension, strong partnerships between the government and relevant stakeholders are needed to support sustainable tourism development, while ensuring that the rights of the local community are respected in regulations and policies. By integrating all these aspects, Taro Village can achieve its main goal of improving the welfare of the local community while preserving its cultural, environmental, and natural resources.

Here are some suggestions that the author can provide for this research:

1. Further research is hoped to measure the impact and success of implementing the CBT model in Taro Village. This research could involve a thorough evaluation of each dimension of CBT development and identify inhibiting and supporting factors in its implementation.
2. Collaborating with universities to conduct research, seminars, and training sessions could enhance the understanding and capacity of the local community in managing and improving Taro Village.
3. Seeking diverse sources of funding, including involving private sponsors and donor agencies, and ensuring the effective and transparent use of funds for infrastructure development, training, and promotion.
4. Strengthening partnerships between local governments, civil society organizations, universities, and the private sector to support sustainable tourism development in Taro Village.
5. Implementing a rigorous monitoring system to assess the environmental impact of tourism activities, including managing the carrying capacity of the area and reducing waste.
6. Encouraging active participation of the local community in decision-making processes related to the management and development of Taro Village, and ensuring their rights are respected in every relevant regulation and policy.

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