

REVIEW OF FINANCIAL MANAGEMENT IN SUPPORTING VILLAGE FUND POLICIES TO IMPROVE VILLAGE DEVELOPMENT EFFECTIVENESS IN THE RIAU ARCHIPELAGO PROVINCE

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Abstract

In increasing the effectiveness of village development, policies on the use of village funds are needed in order to create strong, advanced, independent and democratic villages. Then the management of village financial management is the main factor for supporting fund policies based on the Regulation of the Minister of Home Affairs No. 20 of 2018 as a reference in financial management by the village government in the Village Revenue and Expenditure Budget funds, which is a form of management of village finance to carry out openly and responsibly for the prosperity of the village community, but in the implementation of village development sourced from the State Revenue and Expenditure Budget funds are still not optimal in accordance with management functions. therefore, this journal conducts a review of financial management carried out by village government officials as executors in managing village funds through a qualitative descriptive method based on secondary data. So that the results of this study identify that in implementing village fund financial management, village government officials are needed who have qualities that are able to be transparent, accountable, participatory, and orderly as well as disciplined in managing the budget so that the purpose of village funds can be realized to be development in a fair and equitable manner.

Keywords: Village Apparatus, Village Funds, Management, Policy, effectiveness.

INTRODUCTION

So far, development has tended to be concentrated in big cities or at the regency or municipal capital level up to the provincial capital level, causing a wave of urbanization of residents in villages to boost their economy by flocking to these areas and in the end, villages abandoned by their inhabitants will experience a lack of human resources to manage the natural resources in these villages. Besides that, Based on the need for village development, the Government of the Republic of Indonesia issued Law No. 6 of 2014 which explains the objectives of village development. Based on Government Regulation No. 8 of 2016 concerning the second amendment to Government Regulation No. 60 of 2014 that all villages will receive funds from the State Budget and Expenditure Revenue (APBN) and will be disbursed through the regency/municipality Regional Budget and Expenditure Revenue (APBD). The city will be used to finance the implementation of village government for village development including community development and village community empowerment.

In accordance with the Village Law, village income comes from the village's original income, transfer income from village funds from the APBN, tax and retribution sharing from the district or city, allocation of village funds, provincial financial assistance and financial assistance from districts or cities. , as well as including other income. So that the Village Revenue Expenditure Budget (APBDesa) soared higher in funding after 2014. Therefore, to improve administrative order in managing village finances, the issuance of Minister of Home Affairs Regulation (Permendagri) No. 20 of 2018 is used as a reference in financial management by the village government so that the recording of financial reports in overall village financial management at the national level in 2021 has increased by 5.06%, namely 99. 52% compared to 2015, namely 94.72% based on survey data from the Indonesian Central Bureau of Statistics (BPS). The percentage of obstacles in preparing financial reports faced by village government officials varies widely based on survey data from the Central Statistics Agency from 2015 to 2021, while in general the obstacles faced are the absence of guidelines or training, human resources less human, no guidance or assistance; and others. As for in general, the obstacles faced are the absence of guidelines or training, a lack of human resources, no guidance or assistance; and others. As for in general, the obstacles faced are the absence of guidelines or training, a lack of human resources, no guidance or assistance; and others.

Based on the problem of constraints in village financial management, the implementation of village financial management can raise doubts in the utilization of village funds which will cause obstacles in achieving village fund policies, namely increasing welfare and equity in village development based on village fund financial management in accordance with the principles of transparent, accountable, participatory principles and carried out in an orderly and budgetary manner in accordance with Permendagri No. 20 of 2018. So the author is interested in conducting a study in a certain provincial area so that he can review the implementation of village financial management in supporting village fund policies so that he can increasing effectiveness in village development in the Riau Archipelago province.

THEORETICAL BASIS

Previous research

The first journal by M. Zainul Abidin (2015) on "Review of Village Financial Implementation in Supporting Village Fund Policy". With the aim of this study to explain the implementation of village finances which shows an improvement in terms of the orderly implementation of financial administration, the quality of financial reports, and also the suitability of budget absorption in programmed activities. As for the use of research methods on descriptive qualitative with the use of secondary data.

The second underdeveloped journal by Luthfi Nur Fahri (2017). As for the topic, namely "The Influence of Village Fund Policy Implementation on Village Financial Management in Increasing the Effectiveness of Village Development Programs". Using the method of quantitative descriptive analysis in analyzing good cause-and-effect relationships between the implementation of village fund policies, village financial management, and the effectiveness of village development programs. The results of the research are that by realizing village financial management in accordance with its functions, the implementation of village fund policies can increase the effectiveness of village development programs.

The third journal by M. Amin (2019). It is entitled "The Influence of Performance and Supervision of Village Government Apparatuses on Financial Transparency in Montong Betok Village, East Lombok Regency". The research method was carried out empirically with a quantitative descriptive analysis using primary data which aims to determine the performance of village government officials that influence village financial transparency.

In the next journal, written by Ulvia Juniarti, et al. (2022) entitled "The Influence of Apparatus Competence, Community Participation, on the Effectiveness of Village Fund Management in Labuhan Haji District Using Information Technology as an Intervening Variable". By using a descriptive quantitative method using an associative approach with the conclusion that the competence of apparatus and community participation does not affect the effectiveness of village fund management which is carried out by using information technology.

Village Government Apparatus

Village government is the organizer of government affairs carried out by everyone involved in village administration, and includes the Village Consultative Body (BPD) as a representative of the villagers, by jointly organizing and managing the interests of the local community based on origin and custom. local customs that are recognized and respected within the system of government of the Unitary State of the Republic of Indonesia.

Village Fund Policy

The village is a legal community unitary territory with regional boundaries and has the lowest government organization directly under the authority of the sub-district head, and also has the right to regulate and organize its own household within the government system of the Unitary State of the Republic of Indonesia. The village fund policy aims to improve public services, alleviate poverty, advance the wheels of the village economy, eliminate development disparities between villages, and empower rural communities as subjects in development. According to George Edward III in Widodo (2010:96), that policy implementation is influenced by communication or communication; resources or resources; disposition or disposition; and bureaucratic structure or bureaucratic structure.

Village Financial Management

Management has a definition of science and art that regulates the process of utilizing human resources, including other sources effectively and efficiently in order to achieve a certain goal (Hasibuan, 2009:2). According to George R. Terry in Hasibuan (2009), that the management function consists of four principles, namely: planning, organizing, actuating, and controlling.

Village Development Program Effectiveness

Effectiveness is the ability to carry out the duties and functions of an organization or the like in which there is no pressure or tension in its implementation (Kurniawan, 2005:109). As for Indrawijaya's theory in Iskandar (2016) that effectiveness basically shows a measure of the level of conformity with the results to be achieved and the targets that have been planned, which are set through policy openness, strategy, organizing, implementation, and target results. The success of village development requires the cooperation of various parties, including (Suharyanto and Sofianto, 2012):

1. Central government, provincial government, district government must be consistent and directed in formulating policy guidelines, determining program forms, coordinated program implementation and an integrated monitoring and evaluation process;
2. The village government is capable of identifying potentials and determining policy directions, building coordination and synchronization as well as providing facilitation and prioritizing community empowerment;
3. Village communities and village social institutions participate and carry out supervision;
4. Academics provide input on science and technology (IPTEK), and assistance;
Business actors who invest and cooperate.

RESEARCH METHOD

This research uses a descriptive qualitative method because it aims to provide a written description and explanation of the research object, namely a study that seeks to provide an overview or description (Sugiyono, 2014: 6). The analysis process is carried out using theories related to the research topic, while data collection uses secondary data, namely data collected through library research related to the topic of study to obtain secondary data. The qualitative data that has been collected is arranged following a systematic flow of discussion.

RESULTS AND DISCUSSION

The following are the results and discussion obtained using secondary data, as follows:

Implementation of Village Finance

The village government is the village head assisted by village officials as an element in the administration of village governance. In accordance with Law no. 6 of 2014 concerning Villages, which states that the village head is the holder of village financial management authority in whose implementation it is assisted by village officials. In the implementation of the village fund policy from 2015 to 2021, all villages in Indonesia still cannot be maximized because of the lack or low quality of education for a small or large part of the village apparatus, especially the village head because their role in making policies and determining the development process is very important. in Table 1. based on BPS data that the Riau Archipelago Province has the highest percentage of village heads with an equivalent high school education level, namely 76,

Table 1. Distribution of Village Heads and Education Levels by Province

Distribusi Kepala Desa Menurut Provinsi dan Jenjang Pendidikan yang Ditamatkan (persen) 2021				
Provinsi	Pendidikan yang ditamatkan			
	< SMA	SMA	S1	S2/S3
Aceh	23.74	59.98	15.82	0.46
Sumatera Utara	17.36	61.12	20.08	1.44
Sumatera Barat	7.55	50.32	36.53	5.60
Riau	18.38	50.40	29.72	1.50
Jambi	10.44	58.47	28.88	2.21
Sumatera Selatan	16.25	65.81	16.91	1.03
Bengkulu	10.36	67.49	20.66	1.49
Lampung	13.70	62.63	21.75	1.92
Kepulauan Bangka Belitung	17.15	53.40	26.54	2.91
Kepulauan Riau	18.12	76.81	5.07	0.00
Jawa Barat	15.18	58.45	23.06	3.31
Jawa Tengah	18.17	56.84	23.89	1.10
D.I. Yogyakarta	9.70	42.60	36.48	11.22

Jawa Timur	12.94	49.43	33.46	4.17
Banten	24.31	53.07	21.08	1.54
Bali	8.18	50.00	41.82	0.00
Nusa Tenggara Barat	7.84	50.85	40.10	1.21
Nusa Tenggara Timur	13.63	64.94	21.05	0.33
Kalimantan Barat	11.38	66.34	21.49	0.79
Kalimantan Tengah	13.25	63.04	22.52	1.19
Kalimantan Selatan	14.71	61.62	21.47	2.20
Kalimantan Timur	9.75	61.95	24.97	3.33
Kalimantan Utara	31.54	52.35	14.32	1.79
Sulawesi Utara	10.55	68.88	19.18	1.39
Sulawesi Tengah	9.17	69.29	18.88	2.66
Sulawesi Selatan	5.23	53.90	39.18	1.69
Sulawesi Tenggara	10.62	54.28	32.81	2.28
Gorontalo	2.89	50.53	44.75	1.83
Sulawesi Barat	13.94	51.39	29.62	5.05
Maluku	18.51	47.19	31.24	3.06
Maluku Utara	5.33	65.42	27.01	2.24
Papua Barat	58.47	33.81	7.72	0.00
Papua	33.47	54.88	11.65	0.00

Source: BPS 2021

As for the availability of Village Secretaries in all Provinces in Indonesia who are employees of the State Civil Apparatus (ASN) not all of them are filled despite the important role of capability in managing village administration and organization. Nationally, in 2021, there will be 6 provinces complete with village secretaries, namely: Bangka Belitung Islands Province, Riau Islands Province, Central Kalimantan Province, Bali Province, Gorontalo Province, and Papua Province. However, specifically based on the data in Table 2, Riau Archipelago Province in the 3 year period, namely 2019 to 2021, the availability of Village Secretaries in the Riau Islands Province region has an average of 100 percent.

Table 2. Distribution of Availability of Village Secretaries in All Provinces of Indonesia

Ketersediaan Sekretaris Desa Seluruh Provinsi di Indonesia (persen)				
Provinsi	2019	2020	2021	Rata-Rata
Aceh	95.02	95.05	96.53	95.53
Sumatera Utara	92.95	93.98	95.57	94.17
Sumatera Barat	97.86	97.65	98.31	97.94
Riau	97.22	98.51	97.60	97.78
Jambi	100.00	99.38	99.07	99.48
Sumatera Selatan	99.27	97.83	95.98	97.69
Bengkulu	99.33	99.23	97.48	98.68
Lampung	98.52	97.14	97.70	97.79
Kepulauan Bangka Belitung	99.68	100.00	100.00	99.89
Kepulauan Riau	100.00	100.00	100.00	100.00
Jawa Barat	98.91	98.80	98.99	98.90
Jawa Tengah	90.73	92.28	93.01	92.01
D.I. Yogyakarta	98.47	95.62	97.78	97.29
Jawa Timur	84.81	88.80	88.81	87.47
Banten	97.74	100.00	98.50	98.75
Bali	98.27	100.00	100.00	99.42
Nusa Tenggara Barat	98.09	98.92	99.52	98.84
Nusa Tenggara Timur	95.66	90.08	100.00	95.25
Kalimantan Barat	99.50	84.09	98.96	94.18
Kalimantan Tengah	98.60	97.55	71.61	89.25
Kalimantan Selatan	99.41	99.37	97.23	98.67
Kalimantan Timur	91.87	97.27	100.00	96.38
Kalimantan Utara	97.76	88.10	97.23	94.36
Sulawesi Utara	93.50	94.30	94.41	94.07
Sulawesi Tengah	97.99	98.27	94.20	96.82
Sulawesi Selatan	98.54	99.39	97.66	98.53
Sulawesi Tenggara	98.86	97.96	99.22	98.68
Gorontalo	98.18	96.69	100.00	98.29
Sulawesi Barat	99.48	98.29	97.32	98.36
Maluku	97.44	97.36	99.21	98.00
Maluku Utara	98.59	91.63	98.57	96.26
Papua Barat	95.63	98.14	96.15	96.64
Papua	98.98	93.00	100.00	97.33

Source: BPS 2019-2021

The Village Revenue and Expenditure Budget (APBDesa) as a manifestation of village financial management that can be implemented openly, and is responsible for as much as possible in order to achieve the prosperity of the village community in accordance with the Regulation of the Minister of Home Affairs No. 20 of 2018 as a reference in the financial management of the village fund budget by village government.

The priorities for using the village budget are adjusted to the needs of village administration based on the principles of togetherness, efficiency, justice, sustainability, environmental insight and independence so as to create a strong foundation for being able to run a fair and equitable village administration and development that can prosper the village community. Therefore, the village fund budget is prioritized in financing village development and empowering rural communities by including improving the quality of life, increasing welfare, reducing poverty, improving public services.

Table 3. Realization of Village Income and Expenditures in the Riau Archipelago Province

Realisasi Pendapatan dan Belanja Seluruh Pemerintah Desa di Provinsi Kepulauan Riau (ribu rupiah)				
Rincian	2018	2019	2020	2021*)
(1)	(2)	(3)	(4)	(5)
I. PENDAPATAN	503 767 430	646 183 586	693 285 723	717 226 728
1. Pendapatan Asli Desa	19 581 431	331 542	215 248	516 038
2. Pendapatan Transfer	482 778 766	631 321 582	680 838 562	716 412 577
2.1. Dana Desa	222 397 204	255 091 410	339 705 096	326 166 624
2.2. Bagi Hasil Pajak dan Retribusi Kabupaten/Kota	3 287 167	24 693 520	21 997 264	38 097 515
2.3. Alokasi Dana Desa	256 534 395	350 781 652	318 921 846	350 182 482
2.4. Bantuan Keuangan	560 000	-	-	-
2.4.1. Bantuan Keuangan Provinsi	-	0	11 664	0
2.4.2. Bantuan Keuangan Kabupaten/Kota	-	755 000	202 692	1 965 956
3. Pendapatan Lain-lain	1 407 233	14 530 462	12 231 913	298 113
II. BELANJA	470 164 535	610 784 903	648 804 921	745 371 519
1. Bidang Penyelenggaraan Pemerintah Desa	155 250 483	227 205 210	281 598 689	305 817 793
2. Bidang Pelaksanaan Pembangunan Desa	209 397 986	228 245 265	197 261 955	208 563 019
3. Bidang Pembinaan Kemasyarakatan	55 022 486	91 391 253	45 435 342	60 989 846
4. Bidang Pemberdayaan Masyarakat	49 869 496	63 668 310	20 292 160	40 198 405
5. Bidang Tak Terduga	624 084	274 865	104 218 775	129 802 456
*) APBDesa				

Source: BPS 2019-2021

Based on Table 3, from BPS data, the realization of the APBDesa in the Riau Archipelago Province region in the 2019-2021 period in the detail sector of the Revenue Receipt Budget in the Transfer Income Sector in the Village Fund Sub-sector has increased every year with an average increase of 23.94 percent. On the other hand, the realization in the detailed sector of the Expenditure Budget in the Field of Village Administration has increased drastically from 2018 to 2020 with an average of 35.14 percent, an increase has also occurred in the Community Empowerment Sector although it is fluctuating with a decrease of 50.28 percent from 2019 to In 2020, however, on average it has increased 7.91 percent. The same thing applies to the Implementation of Village Development Sector with an average decrease of 2.

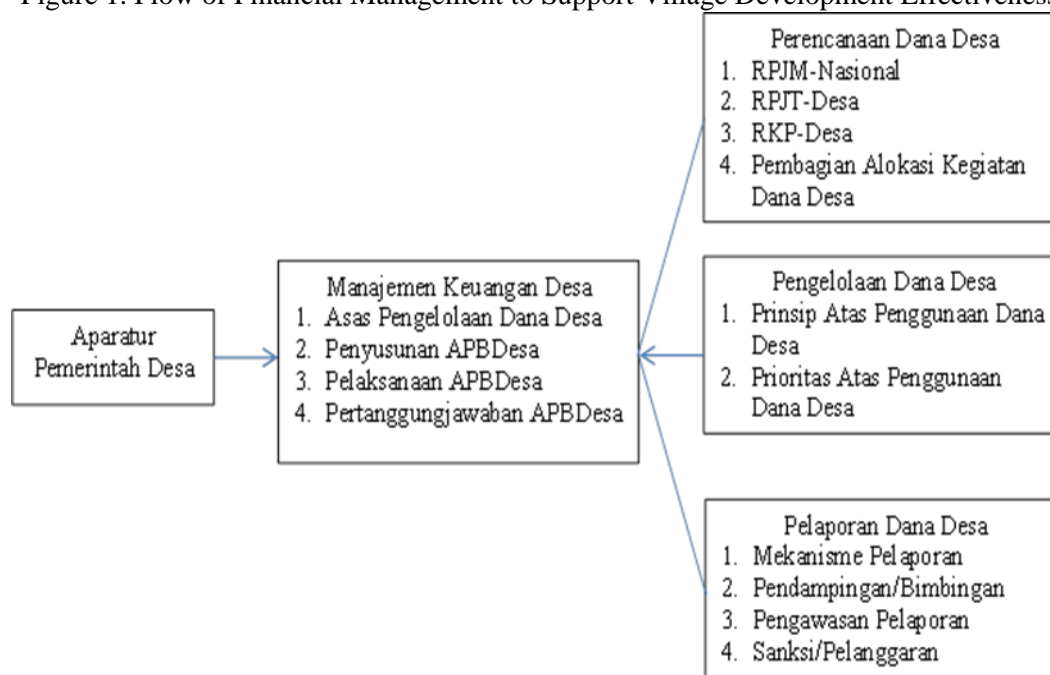
In accordance with Permendagri No. 20 of 2018, the Unexpected Expenditures budget is a budget that does not include the normal activities of village government activities and is outside the control of the village government. The activities included in it are disaster management, emergencies, and urgent situations with incidents at the local level in the village. Therefore, the Unexpected Expenditures budget in 2020 in the Riau Archipelago Province experienced a very drastic increase due to the Covid-19 Pandemic.

Use of Village Funds

UU no. 6 of 2014 concerning village funds states that budget allocations are sourced from central spending by making village-based programs effective in an equitable and fair manner. The elucidation explains that the budget allocation sourced from APBN is based on the number of villages, and is allocated in accordance with the provisions on population size, poverty rate, area size, and geographical conditions of villages in each province. On the other hand, the use of village funds that will be received by the village government is divided into allocations, namely for the implementation of village government by 30 percent which is used to finance village operations, village apparatus and BPD as monitoring of village apparatus performance.

Based on observations sourced from secondary data on the realization of Village Income and Expenditures in the Riau Archipelago Province, specifically on village spending, it is said that village expenditure allocations still need special attention. Therefore, the role of the village government apparatus is very influential in carrying out the effectiveness of village development in managing village financial management with good indicators of village fund planning; management of village funds; village fund reporting. Basically, the capacity and quality of village government apparatus as determinants and implementers of village fund policies is one of the factors for success in achieving the programs that have been prepared previously. The ability and skills of the village government apparatus as policy implementers are the basis for the implementation of village government to realize "good governance", especially in managing the allocation of village fund distribution. This is illustrated in Figure 1, regarding the flow of financial management to support the effectiveness of village development by village government officials.

Figure 1. Flow of Financial Management to Support Village Development Effectiveness



Source: Author

In accordance with the authority of the village which is based on "rights of origin" which is an inheritance in accordance with the development of people's lives, and the authority of "local-scale villages" in regulating and managing the interests of the village community which has been carried out by village government officials who are able to implement it effectively, or the suitability of village development, including initiatives by village communities. So that the preparation of village fund planning originates from the policy direction of the Village Medium Term Development plan (RPJMDesa) which is adjusted to the National Medium Term Development plan (RPJMNasional), namely facilities/infrastructure for energy, facilities/infrastructure for communication, facilities/infrastructure for tourism development, prevention of stunting; development of inclusive villages; and strategies for securing the Covid-19 Pandemic. Which refers to the priorities of the Village Typology in accordance with Village Regulation Number 14 of 2020, which is strengthened by Village Regulation Number 13 of 2020.

Basically, this law was issued as a reference in managing and allocating the village fund budget because there were allegations that most of the use of the village fund budget was more directed towards the welfare of village officials in the form of retirement funds, employee benefits, and partly for routine government activities. village. Even though there have been regulations governing the use of village budget funds, they have not been implemented properly. Meanwhile, another thing that needs to get attention from the use of the village fund budget is that there are still some villages that have not succeeded in realizing accountability, both vertical and horizontal accountability. This is due to the inability of the village apparatus in orderly administration, lack of guidance.

CONCLUSION

- I. To improve the quality of village government apparatus in the Riau Archipelago Province, each district government, supported by the provincial government, should be able to do the following:
 1. Facilitating village apparatus in pursuing education by participating in the Village Past Learning (RPL Desa) program initiated by the Ministry of Villages, Development of Disadvantaged Regions,

and Transmigration. This program is urgently needed by village apparatus to increase qualifications equivalent to Strata 1, considering that the education level of village government officials, especially village heads in the Riau Archipelago Province, is still the lowest at 5.07 percent throughout Indonesia in 2021.

2. Collaborating with the Ministry of National Development Planning, namely the Independent Learning Program for Village Apparatuses (PbMAD).
3. There is a more role for selective assistance carried out by the District Government.
4. In order to make village fund management more accountable, there should be a comprehensive and periodic oversight mechanism. Therefore the local government always conducts outreach about supervision, as for the parties involved in the oversight mechanism, namely the village community, the Village Consultative Body (BPD), the Government Internal Supervisory Apparatus (APIP), the Camat, and the Financial Audit Agency (BPK), to Corruption Eradication Commission (KPK).
5. Conducting a Memorandum of understanding (MOU) with universities in the Riau Archipelago Province in providing input on science and technology (IPTEK) and assistance to village government officials.

- II. The district government always monitors the updating of information about developments in the villages, whether in facilitating digital information for each village or in collaboration with third parties/others.

SUGGESTION

- I. There are limitations to the research, in terms of data analysis time and too little data obtained only based on secondary data so that the results are not very optimal.
- II. Future research should conduct descriptive quantitative method research so that there is a more appropriate indicator analysis section and the results obtained are better

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