

# THE EFFECTIVENESS OF ALLOCATED VILLAGE FUNDS MANAGEMENT (A Study in Pelalawan District, Riau Province, Indonesia)

JAM

16, 4

Received, October 2018  
Revised, November 2018  
Accepted, November 2018

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**Abstract:** This study aimed to analyze the effectiveness of the management of Allocated Village Funds (AVF) through the stages of planning, implementing, reporting, and the accountability and to see if it was completed in a transparent and accountable manner. Each stage of the management process has the rules that must be understood and implemented according to the Ministry of Home Affairs Regulation No. 113 year 2014. Accountability of village funds is required to be managed transparently, accountable and participative. This research used a qualitative method. Primary data were obtained through interviews with 28 informants. Research informants were village heads, village secretaries and village treasurers. Research locations were 104 villages in 12 subdistricts in the Pelalawan District, Riau Province. The method of data collection was through interview, observation, and documentation. To validate the data the triangulation method was used. The results showed that the system of management for the AVF was in accordance with the provisions of the legislation. However, in the implementation of AVF, some obstacles were found such as the quality of human resources in operating the management system, limitations in the availability of supporting equipment in the village offices to facilitate the process of AVF's, and the lack of facilities and infrastructure at the village offices. Also, it was found that the village management team needed to receive some training to improve their knowledge and expertise in carrying out the management of AVF.

**Keywords:** Allocated Village Funds, Planning, Implementing, Reporting, Accountability



Journal of Applied  
Management (JAM)  
Volume 16 Number 4,  
December 2018  
Indexed in Google Scholar

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The logical consequence from the birth of the concept of regional autonomy is the presence of fiscal decentralization. The reform era of the implementation of fiscal decentralization officially began on January 1, 2001. The process was initiated by the passage of Law No. 22 (1999)

concerning Regional Government and Law No. 25 (1999) concerning the Financial Balance between the Central and Regional Governments. The two laws have since been revised several times, with the latest revision being Law No. 23 (2014) concerning Regional Government and Law No. 33 (2004) concerning the Financial Balance between the Central Government and Regional Governments.

One important aspect of the successful implementation of Law No. 23 (2014) and Law No. 33

(2004) is the application of government accounting. Government accounting has a role in the management of public finances to ensure good governance; starting from central, regional, and village financial governance. Government accounting principles include accountability and transparency. The management of public finance ranges from the central government to each village. The village is a government organizational unit which has a very strategic role for as it deals directly with the community and has an understanding of the communities interests and needs. The progress of the country is determined by the progress of the village (Wida, et al., 2017).

The village has origin rights and traditional rights in regulating and managing the interests of the community. Article 18 of Law No. 6 (2014) regulates the authority in the areas of village administration, the implementation of village development, village community development, the empowerment of village communities based on community initiatives and the rights of origin as well as village customs. Implementation of village governance can be carried out democratically in the village through a forum which is then called a Village Meeting. The village is given the funds for the benefits of community, called Allocated Village Funds (AVF).

The success of AVF's management is highly dependent on various factors such as the readiness of the village government body as the spearhead of implementation in the field and optimizing the improvement of the implementation of Government Accounting Standards at the village level. This has made the AVF management accountability shall meet the principles of regional financial accountability (Loina, 2003). Accountability will improve if it is supported by an accounting system that produces accurate, reliable, timely and accountable information (Lestari and Adiputra, 2014).

As a consequence of the AVF implementation, a village must make a financial report. Village financial reports are the form of transparency and are the requirement for supporting accountability as they force the openness of the village government with regards to the management of public resources. If the village financial report is carried out properly,

the performance of the village administration will increase (Hanifah and Praptoyo, 2015).

Ministry of Home Affairs Regulation No. 113 (2014) and Government Regulation No. 47 (2015) require transparency and accountability in village financial management. Ministry of Home Affairs Regulation No. 113 (2014) contains the management of the village finance which includes planning, implementing, reporting, accountability and supervision of the village finance, so that with its autonomous rights, the village is expected to be able to manage its finance independently, the management of income and budgeted expenditure (Nafidah and Anisa, 2017).

One of the objectives of regional financial accounting is to provide complete, thorough and accurate financial information. Financial information must be held accountable and be used as a basis for evaluating past financial performances. The report must be used for future economic decisions made by external parties. Consequently, the village financial reports must be accountable.

AVF policy is a manifestation of the financial decentralization towards an independent village. The AVF is a fund allocated by the district/city government to a village. The funds are handed over by the central and regional financial funds (which support all sectors in the community). This is done to facilitate the government in being able to carry out governmental activities, development and empower rural communities. Especially, it has to propose equity through financial arrangements and accountability and to encourage an increase in self-help through community cooperation (Wida, et al., 2017).

One element managed in village finance is Own-Source Revenue (OSR). OSR can be classified into three parts, namely, original village income, transfers, and other income. OSR can be in the form of business results, assets, self-help or participation, mutual cooperations, village fees, and as well as other forms. Transfer income consists of village funds, a part of District/City/Regional revenues and regional retributions, AVF, financial assistance from the Provincial and District/City Regional Revenue and Expenditure Budgets. While other income can be in the form of grants and donations from third parties

that are not under-compulsion to give money and the results of cooperation or assistance from companies located in the village (Kustono, et al., 2015).

This study was carried out in Pelalawan District. It is a district in the Province of Riau which has implemented the principles of regional autonomy by trying to optimize a village's expectation to have an honest government. It has 12 Sub-districts and 104 Villages. In 2018 the total AVF in Pelalawan District amounted to Rp. 90 billion. This value is smaller than AVF in 2017 which was Rp. 93 billion. Pelalawan District demands that villages must man-

age the AVF with transparency, accountability and be managed usefully. Importance is given to managing village funds with the principles of the regional finance (Mardiasmo, 2002). The government demands that the managers of the village funds must understand how the funds should be managed. Therefore, each village must have the reliable personnel to manage the village funds. For this reason, the current study was performed to evaluate the effectiveness of the management of the AVF in Pelalawan District. The distribution of AVF per sub-district in Pelalawan District is shown in Table 1.

**Table 1 Allocated Village Funds per Sub-District in the Pelalawan District in 2018**

Kecamatan	Allocated Village Funds in the 2017 Budget (Rupiah)	Allocated Village Funds in the 2018 Budget (Rupiah)
Pangkalan Kuras	14,080,754,500	13,406,924,500
Bandar Petalangan	7,918,285,000	7,518,102,200
Bunut	7,172,678,000	7,548,320,000
Ukui	10,535,692,000	10,177,407,900
Pangkalan Kerinci	3,538,851,000	3,056,797,900
Pelalawan	6,810,461,000	6,490,129,900
Teluk Meranti	7,827,400,000	8,263,509,200
Bandar Seikijang	3,436,516,000	3,420,518,100
Kerumutan	8,832,886,000	8,417,576,000
Pangkalan Lesung	7,603,183,000	6,943,165,700
Langgam	6,364,030,000	6,689,044,600
Kuala Kampar	9,219,994,000	8,579,233,800

The results of the discussion were limited to the village secretaries and the village treasurers who pointed out any principal issues. First was the regulation limits. To date, the goodwill and political will of the government to present special regulations to the villages have not been sufficient to help the village leaders and their teams. This condition is evident from the delays and difficulties of the village government in preparing the village's development planning and financial planning. Almost all village legislations that were instituted through the Provincial Regulations and District Regulations were not followed up at properly.

A real example is the absence of a Regional Regulation about Village Planning as ordered in Article 89 of the Minister of Home Affairs Regulation

No. 114 (2014) concerning the Guidelines for Village Development. The District has issued Regulation on the listing of village-scale local authorities rights and a list of the local authorities as an ordered by Article 18 of the Village Minister's Regulation No. 1 (2015). The District has also amended the Regulation on the technical use of village funds (District Budget) in 2016 as ordered in Article 11 of the Village Minister's Regulation No. 21 (2015) concerning Priorities for the Use of Village Funds for the 2016 Fiscal Year.

Other regulations must be provided by the leader of the District through the relevant government organization/agency at local or regional level. The first example is the District Regulation on the procurement of goods and services in the village, as

well as the permits for the village financial management. The derivation of these regulations is very important to assist the village heads and their personnel. All existing regulations are still abstract. The things that have been regulated are concerning general matters. The second is the aspect of institutional regulation such as incomplete regulations and technical guidelines for the implementation of village finance, the potential for overlapping authority of the Ministry of Rural Affairs, Development of Disadvantaged Regions with the Director General of Village Government Development of the Ministry of Home Affairs, and not having a transparent formula for distributing of village funds in accordance with Government Regulation No. 22 (2015) and are based solely on equity. Village Funds Budgets are regulated by Government Regulation No. 43 (2014) and are considered to be less equitable and inefficient in the compilation of accountability reports by villages due to regulatory provisions and to overlap. Thus, the lack of availability of standard prices of goods or services to be used as a reference for villages in preparing the Village Budget results in the low transparency of the plans for the use and accountability of the Village Budget. The third is the allocation of village funds is feared by some implementing persons. This is because not all village heads and their personnel have the skills to spend and make accountability reports. Surely this is a challenge in managing village finances. The last is the lack of accounting knowledge about the village funds for the differing roles of the village that has made it difficult to be able to manage the village funds.

The effectiveness of AVF management has been widely studied, however, the results of the studies in general still have not shown uniformity between the village governments. For example, Fitri (2014), found that the implementation of AVF in Perawang Barat Village, Siak District, Riau Province was quite smooth. Conversely, Putra (2017) found the use of AVF in Ujung Batu Timur Village, Ujung Batu District, Rokan Hulu District, was not effective. Other research shows that the accountability of AVF both technically and administratively was good. But concerning accountability of finan-

cial administration, it was limited by human resources and individual competencies were the main constraint (Kurniawan, et al., 2016). So far the effectiveness of AVF management has not been proven fully successful. This conclusion is based on the data of which were collected for the focus of this research, namely the accountability of AVF management and factors that become obstacles in the management of AVFs.

## **LITERATURE REVIEW**

### **Accountability Concept**

Three main principles are underlying regional financial management (Mardiasmo, 2002). First, is the principle of transparency or openness. Transparency means that community members have the same rights and access to know about the budget process. This process involves the aspirations and interests of the community, especially the fulfillment of the needs of many people. Second, is the principle of accountability. Accountability is the principle of public accountability. The budgeting process, starting from planning, formulation, and implementation, must be reported and accounted for by the Regional House of Representatives and the community. The community has the right to know what the budget is. The community has the right to demand accountability for the plan or implementation of the budget. The third is the principle of “value for money”. This principle covers three main budgeting processes, namely economic, efficiency and effectiveness. Economic is related to the selection and use of resources in certain quantities and quality at an economical price. Efficiency means the use of public funds to produce maximum output. Effectiveness means the use of the budget must reach targets or objectives for the public interest.

The most effective way to find out if the accountability principle is being applied to AVF management is through supervision. Supervision must be carried out from the beginning, from the planning to post-implementation activities. The results of supervision are used as a means to stop or eliminate errors, irregularities, fraud, waste, obstacles, and disorder and to prevent the recurrence of these situations. Supervision is carried out by building-up

those who have been good at carrying out organizational tasks and have achieved their goals. Therefore, supervision is meaningful if it is followed by real and appropriate follow-up steps.

### **Allocated Village Funds (AVF)**

AVF is the allocation of funds to a village by calculating the balance funds which were received by the District amounting to 10% after deducting the Special Allocation Fund. The legal basis for allocating balancing funds to the village is Law No. 6 (2014) concerning Village Article 72 Paragraph (4). If this is not implemented, then strict sanctions are stated in Article 72 Paragraph (6), where the government can postpone and deduct money from the Balance Fund allocation after deducting Special Allocation Fund.

Law No. 6 (2014) concerning villages regulating the village finance entailing the general provisions, sources of income, village budgets and their management, and the formation of Village Owned Enterprises. These rights and obligations generate income, expenditure, financing, and systems to manage village finances.

The Ministry of Home Affairs Regulation No. 113 (2014) explains that village finance has the rights and obligation of all the villagers who can be assessed with money and everything in the form of money and goods related to the implementation of village rights and village obligations. Village financial resources generally come from Village Original Revenue, funds from the Government, and results from local government owned enterprise/s. The implementation of local government enterprises by the village government is funded from the Village Budget, while the implementation of central government affairs organized by the village government is funded by the Central Government Budget.

Some studies are trying to evaluate the effectiveness of the management of AVF with inconsistent findings. Kurniawan, et al. (2016), showed that AVF accountability, both technically and administratively, is good, but concerning financial administration, accountability is limited by the competency of human resources. Fitri (2014), found that the implementation of allocated

village funds in Perawang Barat Village, Siak District, Riau Province was quite smooth. But the different result was reported in Putra (2017) who found the use of AVF in Ujung Batu Timur Village, Ujung Batu Sub-district, Rokan Hulu District, was not effective.

### **METHOD**

This research is a qualitative study. Primary data were obtained through interviews with 28 informants. The informants were village heads, village secretaries and village treasurers. The research locations were 104 villages in 12 sub-districts in the Pelalawan District of Riau Province. The method of data collection was through interview, observation, and documentation. The data were validated through the use of the triangulation method. The triangulation type used was data triangulation.

### **RESULTS**

#### **Accountability Management of AVF**

Based on the results of the interview of 28 informants representing 12 sub-districts, the accountability of the AVF in 104 Villages in 12 Sub-districts in Pelalawan District has met the requirements. In this case, all AVF managers have implemented the four stages of management, namely the planning, implementation, reporting, and accountability stages. This is in accordance with the two Regulations of the Pelalawan District Leader, Regulation No. 94 (2016) concerning Village Fund Management and No. 7 concerning Allocated Village Funds (2017).

AVF planning supports activity and development in a village. AVF planning needs to be done so that the use of funds can be implemented more effectively, efficiently and economically and to be kept on target in accordance with the principles of "value for money". The planning and activities program is prepared through the Village Development Planning Consultation Forums. This is evidenced by the results of interviews with one of the respondents, namely T (Sorek Village Treasurer) and supported by MM (the Treasurer of Kuala Terusan Village) who stated:

“The village secretary drafts the Village Regulations (VR) concerning the Village Revenue and Expenditure Budget (VREB) based on the Village Government Work Plan. Then the village secretary submits the draft of the Village Regulations (VR) and Village Revenue, and Expenditure Budget (VREB) reports to the Village Head. This means the Village Head knows and can approve the draft of the VR made by the village secretary. Furthermore, the draft of the VR and VREB are mutually agreed upon by the Village Head and the Village Consultative Body contained in the minutes of a meeting. Then the Head of the Sub-District evaluates the draft of the VR which has been agreed upon and is given to the District. The evaluation of the results conducted by the District is followed up by the Village Head who completes there-drafting so that the VREB can become legitimate”.

The Village Consultative Body discusses proposals for activities/plans that are guided by the principles of development planning. This planning is done by capturing the aspirations and needs of the community through village meetings. Village government officials have a very important role in the implementation of AVF. They have an obligation to the Village Head to be their chief executives, and also other people to implement the plan on behalf of other village government officials. To appropriately run the development in a village, it is necessary to have an implementation team that can work together in regulating the development. One of the factors that can affect the quality of the implementing team is the level of education and experience. The higher the level of education and experience, the better is the performance of the implementing team in carrying out their duties to lead the development process.

Government officials have an important role in the implementation of AVF. The Village Head becomes the chief executive in the implementation of the AVF. Village governments are prohibited from levying for village revenues other than those stipulated in village regulations. All village revenues and expenditures are carried out through the village cash accounts. If the village does not have banking services in its territory, then the arrangement is deter-

mined by the District Government. All village revenues and expenditures must be supported by complete and valid evidence. This was confirmed by the results of an interview with MM, the treasurer of the Kuala Terusan village who stated:

“Financial management and disbursement of funds were regulated by the Regulations of the District”.

Village expenditures that result in a burden on the VREB cannot be carried out before the drafting of the VR so that the VREB can be determined. This was confirmed by FM, the village treasurer of Mulya Subur village who asserted:

“Before the VR was established, no activities could be carried out by the village government”.

Before the VR were stipulated, there can be no expenditure activities in any form. This is done to avoid a cash deficit. To use the village budget money, there must be monitoring of the VR. Reporting is done to find out about the types of activities carried out in the management of AVF. Reporting is also carried out as a form of accountability of the Village Government to the community. In addition, reporting is used as a means of evaluating the village financial management team to see that it is running effectively, efficiently and economically according to the principle of “value for money” and the principle of transparency. This reporting is useful for knowing how the process of implementing AVF was carried out and if it was in accordance with the applicable regulations. The Village Head submits a final report of the VREB to the District. This reporting is a form of accountability for all who use the funds. This is reinforced by the opinion of L, the Treasurer of K. Semundam Village, stating that:

“Reporting is a form of accountability and reporting is the method for the complete transfer of funds to the village treasury”.

The Village Head is obliged to submit a budget realization report to the District. This is the accountability of the realization of village funds. The report

contains the realization of the amount of the budget that has been used. For the second phase of fund disbursement, the first semester report must be reported first. This was confirmed by the results of an interview with H, Treasurer of the Silikuan Hulu Village, who confirmed:

“The Village Head submits the VREB realization report, the first semester report in the form of VREB realization and year-end semester reports are to the District. All submissions of the report are in accordance with the District’s regulations on village financial management.”

### **This reporting is also useful to measure the development of development in the village.**

Every six months the Village Head must submit the first semester realization reports. This is done to be able to submit the next budget. The Village Head submits the accountability report on the realization of the implemented VREB to the District through the head of the district at the end of each year. Every activity in the village related to finances which must be accounted. This is done as evidence that the activities were carried out. This was confirmed by L, the treasurer of Mulya Subur village who stated:

“Every activity in the village that is related to the finances must be accounted for as it is evidence of the activities being carried out.”

The Village Head presents a report on the implementation of the village administration by writing to the Village Consultative Body at the end of the fiscal year. The Village Head submits the village expenditure report and is approved through the minutes of the Village Consultative Body. This report is responsible for the Village Head to the Village Consultative Body. This is in accordance with the principles of transparency. The Village Head submits a Report on the Implementation of Regional Government at the end of each year. This was confirmed by the results of the interview with B, the Village Head of Sari Makmur Village, who stated:

“The Village Head submits the accountability report on the realization of the implemented VREB to the District through the Sub-District Head at the end of the fiscal year. The accountability report on the realization of the VREB is submitted no later than 1 (one) month after the end of the fiscal year. This accountability report is to be submitted no later than December 31. Otherwise, there is no more workmanship.”

AVF accountability is integrated with VRE Baccountability. In the accountability of the AVF, the Village Head has the role of being the person responsible for the Activity Management Team.

### **Inhibiting Factors in Managing Allocated Village Funds**

Some obstacles were found in the implementation of the AVF. The most basic obstacle was the limited human resources. Also, the application requirements are needed to be used (by the village) using SisKedDes [a government computer software program] from the government. There were limitations to personnel in operating this system. This is confirmed by the results of an interview with the DR, the Village Head of Finance Makmur stated that:

“The Village Consultative Body doesn’t work. They do not understand the main tasks and functions.”

This has caused a problem as there is a need for the village assistance team to draft a budget. Other inhibiting factors are natural conditions such as weather. Weather can hamper the development process. The limited supply of materials for the implementation of projects also can cause prices of material to increase.

## **CONCLUSION AND RECOMMENDATIONS**

### **Conclusion**

At the planning stage, the AVF management has been going well in accordance with the applicable regulations. The planning phase begins with

the Community Consultations on Development Planning attended by the village government, Village Consultative Body, Institute for Rural Community Empowerment and community leaders. At the implementation stage, the management of AVF begins with the submission of the application for AVF distribution and the disbursement stage. At this stage, the Activity Management Team is completed. At the reporting stage, the village treasurer makes a general cash book, a tax assistant's cash book, a bank book, and accountability reports. The Village Head submits the VREB Realization Report, the first semester report, and the year-end semester report and the Village Government Implementation Report. AVF accountability is integrated with VREB accountability. The inhibiting factors in the process of implementing AVF are the inadequate standard of human resources, the Village Consultative Body not functioning, weather factors and the rising material prices due to the many requests for the implementation of projects.

### Suggestions

Referring to the findings reported in this study are some suggestions emerge. There is a need for training for village officials as they work together as the village implementing team in regards to the management and administration of the AVF. In addition, efforts should be made to provide adequate facilities and infrastructure to support the activities of monitoring, evaluating and monitoring of AVF activities in the village. The government needs to carry out ongoing monitoring and evaluation to improve performances in all physical, technical and administrative aspects. It is necessary to build public trust in the government by implementing the principle to be responsive to community needs/proposals and to make other forms of activities and developments happen in a village.

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