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Sumber Undang-Undang dan Peraturan:

Undang-Undang Nomor 6 Tahun 2014 tentang Desa

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Instruksi Presiden Republik Indonesia Nomor 3 Tahun 2003 tentang Kebijakan dan Strategi Nasional pengembangan E-Government.

Peraturan Menteri Keuangan Republik Indonesia Nomor 199/PMK.07/2017 tentang Tata Cara Pengalokasian Dana Desa setiap Kabupaten/Kota dan perhitungan Rincian Dana Desa Setiap Kabupaten.

Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa

Peraturan Bupati Kapuas Hulu Nomor 39 Tahun 2019 tentang Pembinaan dan Pengawasan Desa di Kabupaten Kapuas Hulu.

Peraturan Desa Kirin Nangka Nomor 9 Tahun 2020 tentang Laporan Pertanggungjawaban Realisasi Anggaran Pendapatan dan Belanja Desa Tahun Anggaran 2020.

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Sumber Wawancara:

Kepala Desa, Sekretaris Desa, dan Kaur Keuangan Desa Kirin Nangka tanggal 4 dan 7 Juni 2021.

Kepala Desa, Sekretaris Desa, dan Kaur Keuangan Desa Nanga Palin tanggal 7 September 2021.

Kepala Desa, Sekretaris Desa, dan Kaur Keuangan Desa Keliling Semulung tanggal 6 September 2021.

Kepala Desa, Sekretaris Desa, dan Kaur Keuangan Desa Ujung Bayur tanggal 13 September 2021.

Kepala Desa, Sekretaris Desa, dan Kaur Keuangan Desa Nanga Embaloh tanggal 6 September 2021.

