



Accountability of Village Head's in The Use Allocation of Village Fund

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ABSTRACT

The management of village funds needs to be assisted so that they are used according to the rules. The problem formulation is: What is the Accountability of the Village Head in Using the Village Fund Allocation? Management of Village Fund Allocations is regulated in Law Number 3 of 2024 concerning the Second Amendment to Law Number 6 of 2014 concerning Villages. The realization of the Implementation of Village Fund Allocations is reported in each fiscal year no later than 3 (three) months after the fiscal year ends along with the APBDesa Accountability to the Regent through the Subdistrict Head. Apart from the administration and implementation aspect, there is criminal legal liability in the management of Village Fund Allocations related to misuse of Village Fund Allocations by the Village Head, which can occur because of not following the Budget Plan or because of the Village Head's behavior and lifestyle which causes state losses.

Keyword: Accountability, Head of Village, Village Fund

Introduction

Villages and Sub-districts function as the most basic administrative divisions in the Regency/City government. Villages and Sub-districts are the two lowest administrative divisions that have different statuses. A village is a legal entity that has customary autonomy rights, while a sub-district is the lowest government unit under the Regency/City Government. Villages and Sub-districts are the two lowest government units with different statuses. A village is a government unit that is given customary autonomy rights so that it is a legal entity, while the Sub-district is tasked with continuing or conveying the administration of the Regency/City Government. A sub-district is not a legal entity, but rather a geographical area where government services are available provided by the Regency/City Government. While a village is a certain geographical area that functions as a legal community unit that has the



authority to regulate and supervise the activities of the local community based on its origins.¹

The Village Government is expected to be able to take care of all administrative problems and develop the potential that exists in the village and carry out its own autonomous authority in accordance with Law Number 6 of 2014 concerning Villages. Support for resources such as staff, money, and equipment or other supporting devices are needed to complete the tasks of each village apparatus. Therefore, Law Number 6 of 2014 concerning Villages, which regulates Village Finances and Village Assets in order to provide services to the community. One of these services is the provision of Village fund transfers, grants, or donations by the Central Government to the Regency or City. Village Fund Allocation (ADD) which comes from the balancing funds received by the Regency or City is one source of income and one of the balancing funds received by the Regency or City government which has been regulated in the Village Law.²

After deducting the Special Allocation Fund (DAK) at least 10% (ten percent) of the Regional Revenue and Expenditure Budget (APBD) comes from village income, which is part of the balancing funds received by the Regency/City. Funds from the Regency/City are sent directly to the Village, then managed by the Village Government. According to Government Regulation of the Republic of Indonesia Number 11 of 2019 concerning the Second Amendment to Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages, with the enactment of 30% of the funds used for operational costs of the Village Government and (BPD), and 70% used for community empowerment.

Financial governance of Village Fund Allocation (ADD) is a crucial aspect in village financial management in the Village Budget. Management of these funds must follow the rules and principles of good governance. All activities that use Village Fund Allocation must be preceded by a clear and detailed needs plan. The implementation of these activities must be efficient, effective, and transparent, with the ultimate goal of providing benefits to the community. Evaluation can be carried out transparently, meaning that no information is hidden, and all activities can be fully and responsibly accounted for, both administratively, technically, and legally. Village Fund Allocation is implemented based on the principles of savings, with a focus on the goals and benefits for the village community, and is strictly monitored. Village Fund Allocation can be used for various activities, including improving facilities and infrastructure to

¹ Hanif Nurcholis, *Pertumbuhan & Penyelenggaraan Pemerintahan Desa*, Erlangga, Jakarta, 2011, h. 1

² I Gede Janardana Ramendra, Putu Sukma Kurniawan, *Evaluasi Penerapan Good Governance Pertanggungjawaban Alokasi Dana Desa*. 2021. Vol. 9, No. 1. h.127–36



meet the basic needs of the community, strengthening village institutions, and meeting other community needs. It is important to ensure that data recording and administration are carried out correctly, in accordance with the Village Budget system and applicable regulations.

To ensure efficient management of Village Fund Allocation (ADD) at the Regency/City level, a Regency/City Supervisory Team was formed. In addition, at the sub-district and village levels, a Village Fund Allocation (ADD) management implementation team was formed, and the Village also formed a team responsible for implementing the Village Fund Allocation. This team is appointed by the Village Head and stipulated in the Village Head's Decree. The team leader is the Village Head who is responsible for overseeing the operational running of the village. Along with other village members as follows: The executive secretary is tasked as the Village Secretary handling administrative tasks, the executive treasurer is tasked with managing village financial matters in charge of the Head of Village Financial Affairs. Other village members are responsible for related matters and are responsible for implementing technical aspects.

Village Fund Allocation (ADD) will be managed by an implementing team at the village level, with active involvement of village officials and the community in village institutions. ADD management will be independent and carried out by a village implementing team appointed by the Village Head. It is expected that this management structure will ensure effective supervision and checks and balances between each other, under the Responsibility of the Village Head and under the Supervision of the Village Consultative Body.

Method

This legal research method uses a normative legal method with a statute approach and a conceptual approach. The primary legal materials used are also the legal regulations on the accountability of the Village Head in the use of Village Fund Allocations including Law Number 6 of 2014 concerning Villages, Law Number 3 of 2024 concerning Amendments to Law Number 6 of 2014 concerning Villages, Law Number 31 of 1999 concerning Corruption. It is carried out by reviewing laws and regulations related to the legal issues being handled, while the conceptual approach starts from the views and doctrines that develop in legal science.

Results And Discussion

Village Head's Accountability in the Use of Village Fund Allocations

The definition of responsibility according to the Big Indonesian Dictionary (KBBI) is the obligation to bear everything, including being accountable for one's



actions, accepting criticism, and potentially facing legal consequences. In legal terminology, responsibility is a person's obligation to fulfill his obligations.³ The understanding of responsibility from a legal perspective is a result of the results that come from the individual's freedom to act in accordance with ethical or moral principles when carrying out an action. ⁴ In addition, as stated by Titik Triwulan, liability requires a basis which is a factor underlying the legal right for a person to file a lawsuit against another person, as well as a factor that establishes the legal responsibility of another person to ensure liability. ⁵

In this context, accountability relates to the obligation of certain individuals, especially the Village Government, especially the Village Head, to provide a comprehensive explanation of the allocation of village funds that they have received in order to fulfill their responsibilities as public servants. One form of such accountability is by utilizing village finances for the benefit of the community or the progress of village development. Therefore, it is very important to pay further attention to this.

Village Fund Allocation is a source of funds for the Village Government which is used as follows:

- a) 70% dialokasikan untuk pemberdayaan masyarakat dan peningkatan kapasitas Pemerintah Desa
- b) 30% dialokasikan untuk membiayai operasional Pemerintah Desa dan Badan Permusyawaratan Desa.⁶

Village Fund Allocation is a source of funds for the Village Government which is used as follows::

1. Community empowerment and strengthening of village government capacity

The allocation of Village Funds sourced from the Regency/City APBD aims to empower the community and increase the capacity of the Village Government. This financing also includes operational expenses for the Village Government and BPD as well as increasing community empowerment and increasing the capacity of the Village Government. As stated in Article 6 paragraph (5) and (6) of the Regulation of the Minister of Home Affairs Number 114 of 2014 concerning Village Development Guidelines, as follows:

³ Andi Hamza. *Kamus Hukum*. Ghalia Indonesia. Jakarta. 2010. h.145.

⁴ Soekidjo Notoatmojo. *Etika dan Hukum Kesehatan*. Rineka Cipta. Jakarta. 2010. h.34.

⁵ Titik Triwulan dan Shinta Febrian. *Perlindungan Hukum bagi Pasien*. Prestasi Pustaka. Jakarta. 2010. h.48.

⁶ Chabib Soleh, Heru Rochansjah. *Pengelolaan Keuangan Desa*. Fokus Media. Bandung. 2014. h.63



- a. Costs related to the improvement of public facilities and infrastructure in a limited scope
- b. Community business capital participation facilitated through Village-Owned Enterprises (BUMDesa)
- c. Costs related to achieving food security
- d. Environmental and settlement improvements
- e. Appropriate technology refers to the use of tools and equipment that are appropriate to needs
- f. Improving health welfare and academic achievement
- g. Referring to the progress and development of society in social and cultural aspects
- h. Other activities that are considered important.

2. Operational costs of the Village Government and Village Consultative Body

The Village Fund Allocation which covers the operational costs of the Village Government and BPD, does not have a detailed explanation regarding the special budget allocation outlined in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management. However, this deficiency is further explained through the Lamongan Regent Regulation Number 45 of 2023 concerning Amendments to the Regent Regulation Number 4 of 2023 concerning Procedures for Allocation of Village Fund Allocations in 2023, including:

1. ADD usage is prioritized for activities:
 - a. Provision of fixed income (Siltap) for Village Head;
 - b. Provision of fixed income (Siltap) for Village Apparatus; and
 - c. Provision of Village Operations
2. Village operations can be in the form of:
 - a. Provision of Village Government operations, (ATK, office supplies, uniforms/attributes, electricity/telephone, etc.);
 - b. Provision of BPD allowances;
 - c. Provision of BPD operations;
 - d. Provision of Village Community Institution (LKD) operations;
 - e. Organizing Village planning meetings/APBDes discussion (Musdes, Musrenbangdes/Pre-Musrenbangdes, etc. are regular);
 - f. Preparation of Village planning documents (RPJMDes Amendment/RKPDes, etc.);
 - g. Preparation of Village financial documents (APBDes/APBDes Amendment/LPJ APBDes, and all related documents);
 - h. Organizing evaluation of Village development level/Village Development Index (IDM);

- i. Provision of finger print capital expenditure and others;
- j. Other provisions in accordance with Village deliberations;

Village Government plays an important role in national development and has a primary function in community management. Through the village, the rights and authority are given to carry out activities through the Central Government, namely the right to carry out deconcentration, decentralization, and assistance tasks at the village level. Referring to Law Number 6 of 2014 concerning Villages, village funds come from indirect spending. As much as 30% of these funds are allocated for the operational budget. While the remaining 70% is allocated for community empowerment.⁷

Village Fund Allocation aims to improve services to the community, especially in the fields of government, development, and society by ensuring accountability in the provision of funds for the village. In addition, the main source of village funds comes from a fairly large balancing fund. Therefore, different treatment and reporting are required.

Regarding village government governance, village accountability is evaluated based on the level of responsibility for various activities carried out to address development problems and the formation of Village Government.

1. Village Fund Allocation Planning

The planning process is the initial stage in village financial management. At the planning stage, the Village Government determines the priority scale that is used as a reference in compiling and implementing programs and activities. The Village Fund Allocation planning process is carried out by gathering the needs and desires of the community through village deliberations or village discussions. The purpose of planning is to develop a collaborative activity plan and allocate a budget in the Activity Plan List (DRK).⁸

The stages of planning for village fund allocations sourced from the village budget are as follows:

1. Preparation of the Village Medium-Term Development Plan (RPJMDes)
2. Determination of the Village Government Work Plan (RKPDDes)
3. Identification of village needs and village priorities
4. The process of preparing the Village Revenue and Expenditure Budget (APBDDesa)

⁷Dessy Putri Andini, Arisona ahmad, *Analisis Perencanaan , Pelaksanaan , Dan Pertanggungjawaban Alokasi Dana Desa*, Politeknik negeri Jember, Vol. 8, No. 3, 2020, h. 165.

⁸T K A Pinatik, H Sabijono, P M Kapojos, *Evaluasi Pengelolaan Alokasi Dana Desa (ADD) Di Desa Pinapalangkow Kecamatan Suluun Tareran Kabupaten Minahasa Selatan*, Fakultas Ekonomi dan Bisnis, Universitas Sam Ratulangi Manado, Vol. 9, No. 2, 2021, h.999.

5. Determination of Village Fund Allocation based on the needs and priorities that have been determined..

In one year, the implementation of development and the organization of the Village Government will be guided by the results of program planning and budgets that have been approved in village regulations. Effective Village Fund Allocation Planning requires compliance with the principles of transparency and accountability. This means that information on planned and ongoing activities must be accessible to the entire community through meetings and bulletin boards. That through Village Fund Allocation planning a process creates a strategy for community growth. Village Fund Allocation Planning is needed to ensure that finances are used more effectively, efficiently, and affordably and on target. The Village Development Planning Deliberation Forum (Musrenbangdes) is responsible for preparing planning programs and related activities.⁹

Regarding the management of Village Finances, it is regulated in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, Part One Article 31 to Article 42 which regulates Village Fund Allocation Planning, which is stated in the Village Revenue and Expenditure Budget (APBDesa).

2. Implementation of Village Fund Allocation

Planning for Village Fund Budget Management that has been agreed to be implemented at the implementation stage through Village Fund Allocation. The Village Fund Budget that has been distributed will be used for government administration with the aim of financing operational costs and community empowerment. After that, it is given to the village implementation team who is responsible to the Village Head who is the highest official at the village level. One of the main sources of village income includes the Village Fund Budget which must be managed transparently as an institution that delegates authority to the district and city governments.

The village implementation team is responsible for carrying out all tasks included in the management of Village Fund Allocation. In addition, each village puts up a billboard containing a schedule of physical activities to encourage transparency and ease of information to the community. This is one way for each village to share information transparently regarding the development that has been carried out. The implementation of Village Fund Allocation is crucial regarding the accountability of its use. At this stage, activities will be planned and arranged in detail and carefully.¹⁰

⁹*Ibid*

¹⁰ Nurul mahfiroh, *Akuntabilitas transparansi pemerintah desa dalam pengelolaan alokasi dana desa didesa pallangga kabupaten gowa*, Institut Teknologi Dan Bisnis Nobel Indonesia, Vol.1, No.1, 2023, h.1-11



The implementation of Village Fund Allocation which is part of the Village Revenue and Expenditure Budget (APBDesa) is regulated in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, Part Two Articles 43 to Article 62.

2. Village Fund Allocation Administration

Village Financial Administration is a special task carried out exclusively by the Village Treasurer to keep financial records. The Village Treasurer is responsible for recording all transactions, including income and expenses. The Village Treasurer records financial transactions that occur carefully and sequentially. The Village Treasurer manages the village's financial administration simply by only using records in bookkeeping and not using accounting journals.

The Village Treasurer uses a system to manage incoming and outgoing cash transactions used for financial recording as follows:

- a. General Cash Book;
- b. Tax Assistant Cash Book; and
- c. Bank Book.¹¹

The implementation of Village Fund Allocation included in the Village Revenue and Expenditure Budget (APBDesa), is regulated in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management. This regulation specifically discusses Village Financial Management, which includes Part Three Article 63 to Article 67.

3. Reporting and Accountability of Village Fund Allocation

The accountability system for the use and administration of Village Fund Allocation includes the submission of accountability reports on the implementation of the Village Budget by the village head. This report is submitted to the regent/mayor at the end of each budget year in the Village Government administration report as a form of accountability for the implementation of the Village Budget. This report will be presented in the form of a Financial Accountability Letter (SPJ) in accordance with applicable provisions. In order to fulfill administrative accountability to the village government for the implementation of village financial management, this accountability process is carried out.

The Village Head submits a report on the realization of the implementation of the Village Budget to the Regent/Mayor at the end of each fiscal year which is then

¹¹ Leonardo Yosua Liando, *Analisis Pengelolaan dan Pertanggungjawaban Anggaran Pendapatan Belanja Desa di Desa Kolongan Kecamatan Kombi Kabupaten Minahasa*, Fakultas Ekonomi dan Bisnis Universitas Sam Ratulangi, Manado, Vol. 5, No.2, 2017, h.1479

stipulated in the Village Regulation. Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, Articles 68 to 73 which regulate the reporting stage of Village Fund Allocation. This reporting stage also functions as a compliance mechanism that requires all activities, from planning and preparation to implementation, to be reported and accounted for accurately.¹²

Accountability of Village Fund Allocation is closely related to accountability of Village Revenue and Expenditure Budget (APBDes), so that the accountability is in the form of accountability of Village Revenue and Expenditure Budget. The reporting format of activities in Village Revenue and Expenditure Budget funded by Village Fund Allocation is as follows:

- a. Periodic reports are routine monthly reports on the use of the Village Fund Allocation budget. Periodic reports contain information on the realization of receipts and expenditures of the Village Fund Allocation. In addition, this report also contains a final report on the use of the Village Fund Allocation which includes the development and absorption of funds, obstacles faced, and recommendations for resolution of the results of the use of these funds;
- b. Final report on the use of Village Fund Allocation, which includes the progress of implementation and absorption of funds, obstacles encountered, and recommendations for resolution of the final results of the use of the Village Fund Allocation funds.

Submission of reports is carried out through structural channels, namely from the Village level implementation team and known to the Village Head to the District level assistance team in stages. The District level assistance team makes a report/summary of all Village level reports in the District area and gradually reports it to the Regent cq. Regency/City level facilitation team. Funding for the implementation of the assistance team's assistance tasks is charged to the Regency/City Regional Revenue and Expenditure Budget (APBD) outside the Village Fund Allocation fund.¹³

At the end of each budget year, the Village Budget consisting of revenue, expenditure, and financing stipulated in the Village Regulations is submitted to the Regent/Mayor through the sub-district head. This includes the accountability report for the Realization of the Implementation of Village Fund Allocations. After the Village Government and BPD reach an agreement on the Accountability Report for the Realization of the Implementation of the Village Budget, this is formalized in the form of a Village Regulation. This regulation is then submitted to the Regent/Mayor as one of the important components in the Village Government Administration Report. The Accountability Report for the Realization of the Implementation of the Village Budget

¹²*Ibid.* h.1480

¹³ Hanif Nurcholis. *Pertumbuhan & Penyelenggaraan Pemerintahan Desa*. Erlangga. Jakarta. 2011. h. 90.



as stipulated in Article 70 of the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, must be submitted no later than 3 (three) months after the end of the budget year as stipulated in the Village Regulation.

In addition to Administrative Accountability and Implementation of Village Fund Allocation, there is also criminal liability in the management of Village Fund Allocation and the application of sanctions resulting from misappropriation by the Village Head or Former Village Head. This is shown by the form of behavior of village heads or managers who commit acts that can harm the state and carry out bribery practices. One thing that may be considered a common act is giving gifts. Included in criminal liability in the management of village fund allocation is the giving of gifts to civil servants or village officials who because of their position in the management of village fund allocation. This is stated in Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, in conjunction with Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, as Article 13 reads:

“Any person who gives a gift or promise to a civil servant in view of the power or authority attached to the position or position, shall be punished with imprisonment for a maximum of 3 (three) years and/or a maximum fine of 150,000,000.00 (one hundred and fifty million rupiah)”

Dalam In everyday practice, we often hear expressions of gratitude with the term gift or with other expressions whose substance is related to the power or authority attached to the position or position. This is included in the category of corruption and is subject to criminal liability. Based on this article, to conclude whether an act is corruption or not, it must meet the following elements:

- a. Each person;
- b. Giving gifts or promises;
- c. To civil servants;

Considering the power or authority attached to the position or position, or by the giver of the gift or promise is considered to be attached to the position or position.

Misuse of Village Fund Allocation by the Village Head is caused by not being in accordance with the Budget Plan (RAB), so that the Village Head abuses his authority or is suspected of committing corruption in his duties in managing Village finances. Misuse of Village Fund Allocation by the Village Head in Village Government can also occur due to the behavior and lifestyle of the Village Head being one of the factors in the occurrence of corruption in the misuse of Village Fund Allocation. In Law Number 31 of 1999 concerning the Eradication of Corruption, as Article 3 reads:



“Any person who, with the aim of benefiting himself or another person or a corporation, abuses the authority, opportunity or means available to him because of his position or position which can harm the state finances or the state economy, shall be punished with life imprisonment or imprisonment for a minimum of 1 (one) year and a maximum of 20 (twenty) years and/or a fine of at least Rp. 50,000,000.00 (fifty million rupiah) and a maximum of Rp. 1,000,000,000.00 (one billion rupiah).”

Based on the data presentation above, that the accountability for criminal acts of corruption in the management of village fund allocations is not regulated in Government Regulations or Ministerial Regulations but refers to criminal acts of corruption. The forms that must be accounted for include acts that harm the state or the state economy, bribery, giving gifts or thanks and others. To implement the application of legal sanctions against state officials who commit criminal acts of corruption, there will definitely be several inhibiting factors. Inhibiting factors are things that have a good influence, whether little or much, even those that can stop something from getting worse or better than before. Several methods have been carried out by law enforcement agencies in it, such as the Corruption Eradication Commission which carries out sting operations (OTT), the demands and decisions that are imposed are quite harsh, but criminal acts of corruption are still being carried out.

Conclusion

Accountability for the Realization of the Implementation of Village Fund Allocation is reported in each budget year no later than 3 (three) months after the budget year ends together with the Accountability of the Village Revenue and Expenditure Budget (APBDesa) to the Regent through the Sub-district Head. In addition to the administrative and implementation aspects, there is also a criminal legal responsibility in the management of Village Fund Allocation including the misuse of Village Fund Allocation by the Village Head, which can occur due to not following the Budget Plan (RAB) or due to the behavior and lifestyle of the Village Head which causes state losses.

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