EAS Journal of Humanities and Cultural Studies
Abbreviated Key Title: EAS J Humanit Cult Stud
ISSN: 2663-0958 (Print) & ISSN: 2663-6743 (Online)
Published By East African Scholars Publisher, Kenya

OPEN ACCESS

Volume-8 | Issue-2 | Mar-Apr-2026 | DOI: https://doi.org/10.36349/easjhcs.2026.v08i02.002

Original Research Article

Utilization of Health Insurance Capitation Funds at the Karangan Community Health Center, East Kutai Regency

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Article History
Received: 10.01.2026
Accepted: 05.03.2026
Published: 09.03.2026

Journal homepage:
https://www.easpublisher.com

Quick Response Code

Abstract: The policy on the use of National Health Insurance (JKN) capitation funds is a crucial instrument in supporting the provision of health services at primary health care facilities, particularly community health centers (Puskesmas). Although the program has been implemented, it still faces several obstacles that affect budget optimization. This study aims to examine the implementation of regulations on the use of JKN capitation funds at the Karangan Community Health Center in East Kutai, in accordance with the provisions of Minister of Health Regulation Number 21 of 2016, and to explore the factors that strengthen and hinder its implementation. This study adopted a qualitative design based on analytical exposition. Information was obtained through intensive dialogue, direct observation, and searches of archives and official records. The research informants included the Head of the Karangan Community Health Center, the treasurer responsible for managing the JKN capitation funds, and health workers. Data analysis was conducted through the stages of data reduction, data presentation, and conclusion drawing. The analytical framework used is the Marilee S. Grindle Policy Implementation Model, which emphasizes the content of policy and the context of implementation. The results of the study indicate that, from a content-of-policy perspective, the utilization of JKN capitation funds at the Karangan Community Health Center has provided benefits in supporting the operation of health services, improving service quality, and providing services to health workers. However, the degree of expected change has not been fully optimized due to limited resources, especially human resources, and limited budget flexibility. From an implementation perspective, compliance with regulations is relatively reasonable and supported by monitoring and audit mechanisms. However, bureaucratic processes and rigid administrative procedures still affect the community health center's responsiveness in meeting the community's health service needs. This study concludes that the implementation of the JKN capitation fund utilization policy at the Karangan Community Health Center has been carried out in accordance with the provisions of Minister of Health Regulation Number 21 of 2016. However, its effectiveness still needs to be improved through strengthening planning, increasing human resource capacity, and adjusting policies to be more responsive to health service needs at the community health center level.

Keywords: JKN Capitation Fund, Policy Implementation, Health Services, Karangan Community Health Center.

1. INTRODUCTION

According to the 2010 World Health Organization (WHO) report, health insurance aims to ensure that everyone has access to quality promotive, preventive, curative, and rehabilitative services without financial constraints. This aligns with the principle of Universal Health Coverage (UHC), which encompasses both physical and financial access to quality health services (Duran *et al*., 2014).

Implementing UHC principles across countries faces varying challenges, as seen in Polish health policy.

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Korenik & Wegrzyn (2020) noted that Polish public health policies are characterized by: a lack of attention to time; often inconsistent reforms; systemic instability and uncertainty for hospitals; and inadequate utilization of existing information (Korenik & Wegrzyn, 2020).

In line with international practice, Indonesia also demonstrates its commitment through the implementation of the National Health Insurance Program (JKN). To realize this commitment, the government implements the National Health Insurance Program (JKN) through the BPJS Kesehatan (Social Security Agency for Health), as stipulated in Law No. 24 of 2011 concerning BPJS. The technical provisions for its implementation are outlined in Ministerial Regulation No. 28 of 2014 (Ministry of Health of the Republic of Indonesia, 2014).

At the implementation level, Presidential Decree No. 32 of 2014 stipulates that from the capitation budget distributed by BPJS to first-level service facilities, at least sixty percent is allocated for service compensation while the other part is allocated for operational needs according to the provisions of 2016 which provide technical guidelines that the allocation of capitation funds must be used at least 60% for remuneration of health resources, both clinical and administrative, while the other part is for operational needs including the provision of pharmaceuticals, medical devices, and other needs (Ministry of Health of the Republic of Indonesia, 2016).

Despite these guidelines, their implementation in the field still faces various obstacles. Previous research indicates that planning inefficiencies, low work discipline, and a shortage of planning staff are the main obstacles to optimizing capitation fund use in community health centers, resulting in the ineffectiveness of utilization targets (Sabillah, 2022). Literature studies also revealed other obstacles, including remaining funds, inadequate monitoring and evaluation, and limited human resources for health policy administration (Fauziah, 2022).

The research was conducted at the Karangan Community Health Center (Puskesmas) in East Kutai Regency. The Karangan Community Health Center is a primary health care facility (FKTP) located in Karangan District, East Kutai Regency, East Kalimantan Province. Geographically, Karangan District is located in the southern part of East Kutai Regency and has a reasonably large area with topography dominated by lowlands and hills. Transportation access to this area is relatively varied, with paved main roads, but some villages are still challenging to reach, especially during the rainy season. The Karangan Community Health Center is the community's primary reference for obtaining basic health services. The Karangan Community Health Center is led by a center head, assisted by medical personnel, paramedics, administrative staff, and community health workers. The community health center also plays a vital role in implementing the National Health Insurance Program (JKN).

The National Health Insurance (JKN) program and capitation funds distributed to community health centers (Puskesmas) are the primary funding sources for primary health care services. However, their implementation remains suboptimal due to limited understanding of regulations and administrative constraints at the community health center level. While Minister of Health Regulation No. 21 of 2016 provides guidance, implementation challenges, particularly at the Karangan Community Health Center, remain significant (Fauziah, 2022). These challenges relate to both internal (as per the George III model) and external (as per the Grindle model) factors.

The main objective of the study is to conduct a comprehensive assessment of the implementation of capitation financing in the National Public Service Guarantee scheme at the Karangan Community Health Center, Karangan District, East Kutai Regency, in accordance with the Minister of Health Regulation No. 21 of 2016. The specific objective of this study is to analyze the implementation of the utilization of JKN capitation fund management at the Karangan Community Health Center, East Kutai Regency, as well as to analyze the inhibiting and supporting factors in the utilization of JKN Capitation Funds at the Karangan Community Health Center, East Kutai Regency.

This study is designed to make practical contributions and add academic value across various strategic aspects. The theoretical benefits of this research are expected to enrich scientific studies in public administration, particularly in the implementation of public medical sector strategies and the governance of capitation financing in the social insurance system (JKN). The results of this study can also serve as a reference for future researchers examining the effectiveness of public policies in the health sector, especially at the primary health facility (FKTP) level. Practical benefits for local governments and health offices include that the research is expected to provide input and recommendations for improving the planning, management, and supervision mechanisms for the utilization of capitation funds so that they run optimally, save resources, and have a direct impact in accordance with the regulatory framework of Permenkes No. 21 of 2016. For the Karangan Community Health Center, this study is expected to provide a comprehensive mapping of capitation fund utilization, serve as a reference for the preparation of work plans and budgets, and increase transparency and accountability in fund management. For BPJS Kesehatan, this study is expected to provide empirical data on the implementation of capitation fund utilization in the field, which can be used as evaluation material in improving primary health care financing policies. For the community, the research results are

expected to encourage improvements in the quality of medical services at Community Health Centers, enabling the community to benefit from more equitable, high-quality, and sustainable health services.

2. LITERATURE REVIEW

The capitation-based financing scheme in the National Health Insurance (JKN) program is a routine transfer mechanism from BPJS Kesehatan to primary health care centers that serve national insurance participants (Mas'ud *et al*., 2016; Soputan *et al*., 2018). The amount of funds is not influenced by the frequency or type of health services provided to participants, making this scheme different from service-based or fee-for-service payment systems.

In the healthcare financing system, capitation funds are categorized as a form of prepayment mechanism. This means that healthcare providers receive funds upfront to cover operational costs and ensure the availability of basic healthcare for the community. Through this mechanism, Community Health Centers (Puskesmas) are required to provide comprehensive services, from promotive, preventive, curative, to rehabilitative, with a focus on disease prevention.

Furthermore, the primary objective of the capitation scheme is to promote efficiency, effectiveness, and sustainability of primary healthcare services. With fixed payments, Community Health Centers (Puskesmas) are expected to manage funds optimally, focusing not only on the number of medical procedures but also on service quality and public health. This aligns with the Puskesmas's role as the frontline provider of basic healthcare services and the spearhead of health development at the local level.

Government regulations regarding the implementation of the National Health Insurance (JKN) have been disseminated nationwide and are now in effect. National policy, through presidential regulations, requires that the majority of the capitation budget be allocated to healthcare service fees. At the same time, the remaining portion is used to support operational activities, as stipulated in subsequent health regulations (Ontorael *et al*., 2018).

Minister of Health Regulation No. 21/2016 concerning the legal basis for the management of JKN Capitation Funds in Regional Government-owned Primary Health Care Facilities (FKTP). This regulation emphasizes that capitation funds must be prioritized for health services at a minimum of 60%, with the remainder allocated to service operations, in accordance with the principles of accountability and transparency and statutory provisions. The following is a summary of the substance of Minister of Health Regulation No. 21 of 2016. This provision emphasizes that capitation funds are focused on medical performance awards and financing supporting activities for regional government-owned primary health care facilities (Ministry of Health Regulation No. 21 of 2026 concerning National Health Insurance Funds for the Use of Regional Government-owned Primary Health Care Facilities, Ministry of Health, 2016). The summary of this regulation's contents is shown in Table 2.2 below.

Community Health Center (Puskesmas) A primary health care unit functions as a provider of community health programs and individual medical services with a focus on prevention (health improvement) and disease prevention (disease prevention) to achieve optimal improvement in the quality of public health within the service area (Djafar & Wirawan, 2023). Based on Minister of Health Regulation No. 43 of 2019, the Puskesmas functions as a provider of first-level Public Health Efforts (UKM) and Individual Health Efforts (UKP) by emphasizing promotive and preventive services (Hasanah *et al*., 2021).

Primary health care facilities play a crucial role as the first line of defense for the community's medical needs, providing easy access, even within a relatively short timeframe—less than 30 minutes for most Indonesians. As the spearhead of health services, Community Health Centers (Puskesmas) focus not only on curative services but also on promotive and preventive functions aimed at improving public health.

One of the important roles of Community Health Centers (Puskesmas) is to implement environmental health education and programs. By promoting clean and healthy lifestyles and monitoring environmental factors, Puskesmas help communities prevent disease. Furthermore, Puskesmas also provides environmental health services, such as patient counseling, identifying environmental disease risks, and integrating them with treatment and care services. Furthermore, the head of the Puskesmas Technical Implementation Unit (UPT) plays a crucial role in health management. This function is manifested in interpersonal, informational, and decision-making roles that directly impact the quality of health services.

The role of Community Health Centers (Puskesmas) is also reflected in their efforts to support community nutrition improvement through the Family Nutrition Improvement Program (UPGK) (Kartika *et al*., 2018). Puskesmas facilitates various activities, such as counseling, nutrition services, yard utilization, and integrated health service post (Posyandu) activities that involve active community and cadre participation. In this context, Puskesmas serves as a mentor and empowers cadres through training, refresher courses, and capacity-building, enabling them to become the spearheads of nutritional health services in the community. Puskesmas also serve as a bridge between health workers and the community, while encouraging community involvement in all Posyandu activities.

In addition to providing guidance, the Community Health Center (Puskesmas) also acts as a motivator and supporter of cadres. This role is evident in providing internal and external motivation, including awards, support, and both material and non-material incentives to maintain cadre enthusiasm and engagement. Furthermore, the Puskesmas also serves as a supervisor and controller of nutrition programs by monitoring toddler growth through integrated health posts (Posyandu), recording and reporting nutritional status, and continuously evaluating cadre performance.

In addition, Community Health Centers (Puskesmas) serve as health educators and promoters (Muthmainnah *et al.,* 2019). Health workers at Puskesmas, particularly nurses, serve as educators, helping patients understand their illnesses, treatment procedures, and steps to maintain optimal health. This role is realized through health education, counseling, and promotion, which directly raise public awareness of the importance of regular medication. Furthermore, Puskesmas serves as a patient motivator by providing moral support, clear information, and reinforcement of healthy behaviors. A good relationship between health workers and patients has been shown to increase treatment adherence.

3. METHOD

3.1 Types of Research

The research method used in this study is descriptive and qualitative. Descriptive methods aim to describe or explain a phenomenon as it exists at the time the research is conducted (Irawan, 2003; Sujana & Ibrahim, 1989).

3.2 Research Focus

This research focuses on the implementation of JKN capitation funds at the Karangan Community Health Center (Puskesmas) and examines two main aspects: implementation and supporting and inhibiting factors. In the implementation process, the research highlights the mechanisms for allocating and using funds, monitoring and evaluation, and internal and external coordination at the Puskesmas. Furthermore, the second focus aims to understand the factors that support and inhibit the utilization of JKN capitation funds.

3.3 Research Location

The research site was the Karangan Community Health Center in Karangan District, East Kutai Regency. Determining the research location as a qualitative characteristic involved at least three aspects: location, event type, and event time (Kaharuddin, 2021).

3.4 Data Source

In this study, the researchers used both primary and secondary data. Primary data in this study consisted of interviews and direct observations with informants. Primary data are information obtained directly from field sources regarding the implementation of JKN capitation funds at the Karangan Community Health Center. Secondary data is information obtained from documents or written sources that support the analysis, particularly those related to regulations and theoretical literature.

3.5 Research Instruments

In qualitative research, the human researcher is the primary focus of information collection and interpretation, while supporting tools such as audio or video recorders serve only as complements, the effectiveness of which depends on the researcher's skills. The data collected for this thesis were obtained through interviews, observation, and documentation.

3.6 Research Informant

The informants in this study are all related people, including: Head of the Community Health Center: As the leader and leading manager, the head of the community health center has an important role in decision-making regarding the use of capitation funds; JKN Community Health Center treasurer: Responsible for financial management and recording transactions related to JKN funds; Community Health Center Health Workers: staff involved in health services (1 doctor) were also used as informants to provide perspectives on the impact of the use of funds on the services provided.

3.7 Data Analysis

The data analysis technique used is the Miles and Huberman model of field data analysis (in Qualitative Data Analysis: A Methods Sourcebook, Third Edition, SAGE Publications. Arizona State University, USA (2014).

4. RESULTS AND DISCUSSION

4.1 Result

4.1.1 Implementation of JKN Capitation Fund Management at Karangan Community Health Center

The results of the study indicate that the organizational structure of capitation fund management at the Karangan Community Health Center has been clearly and systematically structured, including the Head of the Community Health Center as the main person in charge, the capitation fund treasurer as the administrative and financial manager, and the Program Manager as the technical implementer of service activities. The defined division of tasks effectively separates strategic, administrative, and operational functions, strengthens internal controls, and supports accountability and compliance with regulations in the management of capitation funds.

The findings indicate that internal coordination is conducted routinely through monthly meetings, administrative communication, and report verification. In contrast, external coordination is conducted periodically with the Health Office and BPJS Kesehatan through quarterly, semester, and annual evaluations. This coordination pattern is hierarchical and functional, with

a clear division of roles among leadership, the treasurer, and medical staff, ensuring orderly, responsive, strategic, and technical communication flows and supporting effective policy implementation.

The analysis revealed a firm commitment from the leadership and treasurer to implementing the policy in accordance with the provisions, supported by a participatory leadership style that emphasized open communication and regular oversight. Medical personnel demonstrated support for the policy, particularly regarding improvements in service quality and incentives, though there were concerns about transparency and proportionality. The synergy between leadership, administrative commitment, and functional support from implementers was crucial in maintaining consistent implementation of the capitation fund.

The study found that support from the local government and the Health Office through coaching, supervision, and regulatory guidance strengthened compliance and governance of capitation funds. Community support was reflected in increased service utilization and participation in promotive and preventive activities, which strengthened the policy's legitimacy. However, the social and geographic conditions of the Karangan region, such as the distance between villages and limited access, required adjustments to the allocation of funds for out-of-town services to ensure the program remained effective and reached the community equitably.

The results show that internal oversight is conducted through regular meetings, transaction evidence reviews, and periodic evaluations. In contrast, external oversight by the Health Office and BPJS Kesehatan focuses on administrative compliance and service quality. Follow-up on audit results is systematically implemented through administrative improvements, procedural adjustments, and reporting back to the supervisory agency. This integration of internal and external oversight ensures transparency, accountability, and continuous improvement in the management of capitation funds.

4.1.2 Supporting and Inhibiting Factors for Implementation

The analysis shows that the implementation of the capitation fund policy at the Karangan Community Health Center is supported by mutually reinforcing internal and external factors. Internally, the firm and focused leadership of the Head of the Community Health Center, staff competence in technical and administrative aspects, the work motivation of medical personnel, clear written procedures, and a neat recording system are the main foundations for accountable fund management. Routine internal communication, work discipline, and collaboration among departments also strengthen program implementation coordination and effectiveness. Externally, support from the Health Office through guidance and monitoring, and from BPJS Kesehatan through precise disbursement mechanisms and administrative responsiveness, creates a conducive implementation environment, enabling the use of capitation funds to be transparent and effective.

The research findings also identified several internal and external inhibiting factors. Internally, limited management staff, lack of technical training, resistance to new procedures, high workloads, and the complexity of administrative bureaucracy hindered the optimization of capitation fund management. Externally, delays in disbursement of funds from BPJS Kesehatan, dynamic changes in regulations or technical guidelines, and demands for administrative adjustments placed additional pressure on organizational capacity. These obstacles affect operational efficiency, service stability, and the practical implementation of policy, necessitating adaptive managerial strategies and responsive coordination.

4.2 Discussion

4.2.1 Implementation of JKN Capitation Fund Management at Karangan Community Health Center

The organizational structure for managing capitation funds at the Karangan Community Health Center demonstrates a clear division of roles between the Head of the Community Health Center as the primary person in charge, the capitation fund treasurer as the administrative and financial manager, and the Program Manager (PJ) as the technical implementer of service activities. This defined division of tasks reflects the organization's formal capacity to ensure a systematic and accountable flow of decision-making, budget management, and program implementation. This clear structure minimizes overlapping roles and strengthens internal control mechanisms.

The structure's alignment with the Ministry of Health's guidelines demonstrates compliance with national regulations and the organization's ability to adapt implementation to local conditions. The separation of strategic, administrative, and technical functions strengthens operational efficiency and increases transparency in fund use. Thus, the organizational structure is not only formal but also operational, supporting the effective implementation of the capitation fund policy.

Internal coordination is conducted routinely through monthly and quarterly meetings, as well as informal communication that adapts to field needs. This mechanism enables synchronization among planning, financial management, and health service delivery. Open communication between management, the treasurer, and medical personnel strengthens role integration and supports internal control over the use of capitation funds.

Externally, coordination with the Health Office and BPJS Kesehatan (Social Security Agency for Health) is conducted in a cooperative manner through evaluation forums, supervision, and administrative clarification. The frequency of meetings and follow-up on coordination outcomes demonstrates the existence of a multi-level oversight mechanism that supports accountability and regulatory compliance. The combination of dynamic internal and structured external coordination strengthens the institution's capacity to implement policies consistently.

The leadership of the Community Health Center Head demonstrates a strategic commitment to ensuring that capitation funds are used in accordance with regulations and on target. The leader plays a role in directing policy, overseeing fund use, and maintaining the integrity of the implementation process. The treasurer also demonstrates administrative commitment through orderly record-keeping and accurate reporting, ensuring financial accountability.

From the perspective of medical personnel, implementers tend to support policy implementation, especially when incentives and program benefits are directly perceived. However, perceptions of transparency and proportionality of incentives are factors that influence motivation. This suggests that successful implementation depends not only on formal structures but also on collective commitment, effective communication, and a sense of fairness among policy implementers.

Support from local governments and the Health Office is crucial to strengthening policy implementation through supervision, technical guidance, and regulatory oversight. This support improves administrative compliance and clarifies reporting and accountability mechanisms for capitation funds. Furthermore, the social legitimacy of communities actively utilizing health services is an indicator of the success of targeted fund utilization.

Karangan's social and geographical conditions demand an adaptive approach to policy implementation. The distance between regions and limited access encourage the use of capitation funds to support out-of-town services, mobilize medical personnel, and support promotional and preventive activities in remote villages. This contextual approach demonstrates that policy effectiveness is heavily influenced by an institution's ability to adapt strategies to local characteristics.

Internal oversight is conducted through regular meetings, verification of transaction evidence, and periodic evaluation of fund usage. This mechanism enables early detection of administrative errors and ensures alignment between fund allocations and service needs. Internal monitoring serves as a tool for control, correction, and follow-up planning to improve the effectiveness of capitation fund use.

External oversight by the Health Office and BPJS Kesehatan strengthens legitimacy and regulatory compliance. Audit results are systematically followed up through internal evaluations, administrative improvements, procedural adjustments, and reporting back to supervisors. The integration of internal and external oversight creates a continuous cycle of improvement that supports accountability, transparency, and improved healthcare quality.

4.2.2 Supporting and Inhibiting Factors for Implementation

Internal supporting factors primarily lie in the firm and focused leadership of the community health center head. Clear leadership ensures effective task allocation, strong staff coordination, and proper management of capitation funds. Furthermore, staff competency in technical and administrative aspects strengthens the organization's capacity to implement policies in an accountable manner.

Medical personnel motivation and administrative discipline are other supporting factors. Highly committed healthcare workers tend to be more proactive in providing services and managing funds. Written procedures, a well-organized record-keeping system, and regular internal communication also help minimize administrative errors and increase transparency in capitation fund management.

Externally, support from the Health Office and BPJS Kesehatan is significant in facilitating policy implementation. Guidance, technical guidance, monitoring, and a precise disbursement mechanism provide procedural certainty for community health centers. The responsiveness of external parties in providing administrative clarifications also strengthens accountability and supports the smooth operation of health services.

The main internal inhibiting factors are the limited number of management staff and the high workload. This situation results in suboptimal processes for administration, coordination, and supervision. Furthermore, the lack of specific technical training in capitation fund management and resistance from some staff to new procedures also impact the effectiveness of policy implementation.

Internal obstacles are also exacerbated by the complexity of bureaucratic procedures, particularly at non-BLUD community health centers, which are still tied to regional financial mechanisms. Lengthy and multi-layered administrative processes make recording, reporting, and fund utilization less flexible. This situation results in delays in decision-making and reduces the responsiveness of health services.

Externally, delays in the disbursement of capitation funds from BPJS Kesehatan are the most significant obstacle. Strict administrative verification processes and potential data discrepancies can delay disbursements, affecting operational efficiency and incentive payments for healthcare workers. Furthermore, dynamic regulatory changes or technical guidelines require rapid adjustments from community health centers (Puskesmas), which often increase administrative and coordination burdens.

5. CONCLUSION

Based on the results of research on the implementation of the utilization of the National Health Insurance (JKN) Capitation Fund at the Karangan Community Health Center, East Kutai Regency, it can be concluded that the implementation of the policy has been running in accordance with the provisions of the Minister of Health Regulation Number 21 of 2016. Capitation funds are allocated with a minimum proportion of 60% for services and the remainder for operational costs. They are managed through an administrative mechanism that follows the planning, implementation, and reporting procedures as regulated.

From the perspective of Marilee S. Grindle's Policy Implementation Model, the policy content shows that capitation funds have made a real contribution to supporting the operation of health services, improving service quality, and providing incentives for health workers. However, the expected change has not been fully optimal, mainly due to limited human resources, limited budget flexibility, and suboptimal allocation of funds to certain promotive and preventive activities.

In terms of implementation context, regulatory compliance is considered good and supported by oversight mechanisms from the Health Office and internal audits. The organizational structure of fund management, coordination between stakeholders, and the leadership of community health center heads play supporting roles in implementation. However, the relatively rigid administrative bureaucracy, the limited technical capacity of financial managers, and the geographic location of the work area are inhibiting factors affecting the responsiveness and effectiveness of services.

Overall, the implementation of the JKN capitation fund utilization policy at the Karangan Community Health Center can be categorized as going quite well normatively and administratively, but still requires strengthening aspects of strategic planning, increasing human resource capacity, optimizing the use of funds for promotive and preventive activities, and simplifying bureaucratic mechanisms to be more adaptive to the needs of public health services. Thus, the effectiveness of the policy is reflected not only in compliance with regulations but also in its ability to produce substantive changes in improving the quality of primary health care.

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Cite This Article: Irmadwiyanti, Catur Wahyudi, Dwi Suharnoko (2026). Utilization of Health Insurance Capitation Funds at the Karangan Community Health Center, East Kutai Regency. *EAS J Humanit Cult Stud, 8*(2), 51-59.