

Sub Theme: Agile Governance in the Society 5.0

**Strengthening Supervision Government Internal Control System
(SPIP) at The General Election Commission East Kalimantan Province**

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Abstract

The purpose of this research is to know and understand specifically about the implementation of bureaucratic reform through the Grand Design 8 Bureaucratic Road Map, one of which will be examined, namely Strengthening Supervision through a form of system application called the Government Internal Control System (SPIP) with its implementation at the Provincial General Election Commission Secretariat, East Kalimantan. This research was conducted to determine the extent to which this control system was successfully implemented at the General Election Commission of East Kalimantan Province with the technical implementation by the Government Internal Control System Task Force Team with a comprehensive assessment covering Gratification, Public Complaints, Conflicts of Interest, Integrity Zones, and SPIP itself. Research Methodology in the form of Qualitative Creswell using Phenomenological Data Analysis in the form of an understanding of experience about phenomena, the existence of philosophy and sociology, and interviewing informants as the owner of research sources who will provide statements, meanings, and general descriptions of experiences. The number of informants in the study was 14 (fourteen) people consisting of 13 (thirteen) people from the General Election Commission of East Kalimantan Province and 1 (one) person from the Inspectorate General of the General Elections Commission of the Republic of Indonesia.

Keywords:

bureaucratic reform; strengthening supervision; government internal control system (SPIP)

Introduction

Along with the issuance of Presidential Decree Number 81 Year 2010 concerning the Grand Design Reforms 2010-2025, the Election Commission of the Republic of Indonesia has formulated Program Reformation of bureaucracy as part of activities primary target

in achieving the performance of the Institute. In bureaucratic reform, there are 8 areas of change along with strategies, programs, and indicators of success, including:

1. Change Management
2. Organizational Commitment and Strengthening
3. Arrangements and Regulations and Legislation
4. Human Resources Management
5. Arrangement of Management
6. Strengthening Supervision
7. Strengthening Performance Accountability
8. Improving the Quality of Public Services

Under the reform targets Bureaucracy National to be achieved and have been developed for the Purpose of Reforms 2020-2024 characterized by through more quality public services and effective governance and efficient with reinforcement 3 as follows: 1) Increasing supervision and accountability to realize good governance, clean, free of corruption, collusion and nepotism; 2) Develop service standards and strengthen public service units to improve the quality of public services; and 3) Realizing human resources of apparatus with character supported by a recruitment system, promotion of competency-based apparatus, training programs, character development, as well as commensurate salaries and welfare guarantees

The author quotes from the Presidential Decree Republic Indonesia Number 81 Year 2010 (2010: 2) that Reforms start since the year 2011, the entire Organization / Ministry / Non Ministry both central and local levels have a shared commitment to implement bureaucratic reform process , and start gradually in 2014 it continues until now so that it is hoped that by 2025 a professional and high-integrity government bureaucracy can be realized. Quoting from the Presidetal Regulation of the Republic of Indonesia Number 81 of 2010 (2010:3) "Democratic Reform is interpreted as a Change Movement in a process and cycle of state administration in Indonesia to meet the global challenges of the 21st century". "The main objectives of the Bureaucratic Reform, including" :

1. minimize any abuse of power and public by officials at the institutions concerned
2. make the country have a high level of bureaucracy

3. Improving the standard of public service to the community
4. Improving the process of analysis and preparation and implementation of policies or decisions issued by agencies
5. Improving the effectiveness and efficiency of the agency's tupoksi implementation process
6. Improving the governance process in Indonesia so that it is more adaptive, responsive, effective and targeted towards a new era of changing conditions and strategic environment.

Current State Conditions related to Bureaucratic Reform:

1. Even though economic conditions have begun to improve and have made Indonesia a re-enter the *Middle income countries (MICs)* and are considered successful through the crisis, it is still unable to align Indonesia with countries in Southeast Asia, so it is still necessary to continue to make improvements in the current economic movement. sustainable;
2. Still not clean from Corruption , Collusion, and Nepotism and "homework" which still has to be completed and cleaned up for the sake of a government that is which is clean from the problems above with the main point being that the Financial Statements from Ministries/Agencies must continue to be upgraded to Fair without Exceptions (WTP) ;
3. There is still a lack of public services which according to the community are not of maximum quality and quality in accordance with global challenges that continue to run in line with community needs;
4. There are still difficulties in large-scale business processes which, according to investors, are obstacles that place Indonesia in the 122th position out of 181 countries or the 6th rank out of 9 ASEAN countries;
5. There is still a lack of ability and responsibility in the process of administering the government, especially regarding public services to the community

The desired conditions in Bureaucratic Reform namely the existence of a continuous process that must be continuously improved every era towards a better and it has begun to change and be strengthening since 2014 on how things include:

- Implementation of the Government and Administration process that is clean and free from Corruption, Collusion, and Nepotism ;
- Improvement of Public Service Standards to the Community;
- Ability and responsibility in the implementation of the bureaucratic work system;
- Expertise and Capabilities of Civil Administrative State through a system of Acceptance, of promotion / Position on the basis of ability, expertise, open, and encourage the development of performance Civil Servant both between regions and between the central and local income and life assurance accordingly.

The objectives of Bureaucratic Reform include:

- Develop and improve policies and regulations to create better governance;
- Make changes and improvements in organizational governance, administration/management, capacity management of the state civil apparatus, supervision, accountability/capabilities, public service standards ;
- Develop an effective and targeted monitoring process;
- Manage administrative legal issues in an effective and targeted manner.

Government Internal Control System (SPIP) The author quotes from KPU Decree No. 443/KPTS/KPU/2014 About Technical Guidelines for the Implementation of SPIP in Environmental Election Commission (2014: 3) that SPIP is a series of activities performed by sustainable by the leadership and employee device to provide assurance on the achievement of organizational goals through activities that are appropriate and well targeted, the strength of financial reporting, security of states assets , as well as the devout premises of laws and regulations.

General Principles of Implementing a Government Internal Control System (SPIP) The author quotes from the Decree of the Indonesian General Elections Commission Number 443/Kpts/KPU/2014 concerning Technical Guidelines for the Implementation of SPIP within the General Election Commission (2014: 4) :

1. The system of internal control s sa divulging rang Kaian interconnected with one institution as Berkes inambungan;
2. System controlled and influenced by man ;
3. A system that provides satisfying beliefs and not authoritarian beliefs;
4. The implemented system is in accordance with the needs, form, special scale, nature, duties and functions of the Agency .

Methods

This research will be carried out at the General Election Commission of East Kalimantan Province, especially at the Secretariat from July to August 2021 (Decree of the Task Force Team for the Internal Control System of the Provincial General Election Commission of East Kalimantan Province in 2021. This study is Kualitatif Creswell with data analysis techniques Phenomenology of interviewing 13 informants in internal General Election Commission of East Kalimantan Province, namely Commissioner, Secretary, Structural office and Functional Officer Special and 1 (one) of the Inspector at the General Election Commission of the Republic Indonesia as a guide for the direction of this research . Some points of study that will be discussed in this study include:

1. Gratification
2. Public Complaints
3. Conflict of Interest
4. Integrity Zone
5. SPIP

Five points above which a right become the locus of p eneliti a n this by clicking use understanding acceptable per the scales logical and reasonable, based on the experience gained from observations through interviews as well as fully formed, a comprehensive, integrated, and able to explain the object .

Discussion

Some points of study that will be discussed in this study include:

1. Gratification

In carrying out the bureaucratic system, General Election Commission of East Kalimantan as a state Election Organizer strictly avoid and prohibit receive a gift in the form of anything that leads to the practice of gratification, either related to or beyond stages Elections. The act of receiving gratuities is an act of betrayal purpose of governance as well as efforts as opposed to bureaucratic reform movement. Gratification is part of a form of corrupt practice which is a serious criminal offense as well as a violation of ethics in the administration of elections/elections. If it is proven that he has received gratification, in addition to criminal penalties, there is also a permanent dismissal as a member of the KPU from the Election Organizing Honorary Council (DKPP). KPU in running the bureaucracy as vertical and tiered hierarchy, Provincial KPU secretariat and the secretariat of the Commission districts / cities with tagline "KPU SERVE". In order to provide maximum service and excellent Application of Internal Control System of Government (SPIP) and natural bureaucratic process can not only be implemented on paper but ke seriously late and the accuracy of the audit process, Digitized ew, evaluation, monitoring and supervisory activities more must followed by the effort to build a mentality capable of easel ga int egritas the organizers of the bureaucracy as civil servants and public servants. It can be said to run properly if there is a real indicator performance improvement, the trans p aransi, the accountability of the financial statements, am a n her state assets and observance of the norms of law and to enforce it applied lah internal control KPU Secretariat worldwide level, namely the Government Internal Control System (SPIP).

2. Public Complaints

Receiving public complaints is a form of public involvement in an effort to improve the quality of bureaucratic services, the community can assess and criticize the process of government administration and then be facilitated in the form of complaint services so that they are able to optimally carry out an evaluation process for input and criticism in order to take corrective steps for always directed to the goals of the

organization. Involve the public in public complaints services aimed at the government administration through Leadership Organisasi Government or officials having authority/designated organizing SPIP with a variety of channels or pathways that facilitated Application SPIP as a form of supervision of the naturally optimally so that the institution where the par a pegawai ainya always maintained credibility and integrity, always conduct self- introspection and improve the performance of clean and authoritative governance. In the KPU's Bureaucratic Work System in terms of Public Complaints, it includes the sub- theme of the DUMAS application through the official website of the General Election Commission of Republic on of Indoensia. Over the SPIP currently Election Commission is preparing a new program is in the process of Reforms Strengthening Supervision namely Program Whistle Blowing System is a program and how the related reporting and complaints from the public that are not only limited to the working system/performance of the delivery but also complaints to personal/individual inside General Election society considers doing offense.

3. Conflict of Interest

With the implementation of SPIP within the Commission other than the positive impact on the organization of the bureaucracy in the internal General Election Commission of East Kalimantan Province, also had a positive impact on the external service, especially the parties concerned with not adany a difference in service for routine activities and especially during the implementation stages of Election / Selection , all served to the fullest. SPIP if it is run in an orderly, accurate with a strong mentality is certainly able to minimize conflicts of kepenting late of the parties. That every personal government administrator will have a conflict of interest, but as long as clean bureaucratic procedures are enforced with a consistent Government Internal Control System, conflicts of interest can be maximally avoided in the process of administering the bureaucracy. Complaints, it includes the sub- theme of the DUMAS application through the official website of the General Election Commission of Republic on of Indoensia. Over the SPIP currently Election Commission is preparing a new program is in the process of Reforms Strengthening Supervision namely Program Whistle Blowing System is a program and how the related reporting and complaints from the public that are not only limited to the working

system/performance of the delivery but also complaints to personal/individual inside General Election society considers doing offense.

4. Integrity Zone

The formation of the Integrity Zone Team is not only at the General Election Commission of Republic of Indonesia (KPU) level but at the regional level for the Provincial KPU and Regency/City KPU , filling out the ZI Evaluation Worksheet . The Integrity Zone and its relation to the Government Internal Control System (SPIP) is an effort to maintain clean behavior within the government bureaucracy and its processes with the aim of being built to realize a clean government. Correct and sustainable implementation of SPIP is a joint effort to continuously improve the quality of services and accountable government administration within the corridor of legal norms and governance norms . The General Election Commission as an Independent Non-Ministry Institution at every level has implemented ZI and has become a tagline through the massive implementation of SPIP through regular monthly reporting from both the Work Units and Regional Offices.

5. SPIP

Writer quote of Regulation Government of the Republic of Indonesia Number 60 of 2008 that the Internal Control System of the Government is a series of activities and actions performed on an on going basis by shed leaders and employees to d apat convince the sake of achievement of organizational goals, k e activeities that effective and efficient financial reporting, safeguarding state assets, and compliance with laws and regulations. The Government's Internal Control System as an effort to keep the wheels of the government organization can be run or implemented in an effective and targeted manner and can be accounted for in accordance with applicable legal norms.

Reformasi Bureaucracy Strengthening Supervision is one theme area Reforms which we will discuss in this study which is the elaboration of Government Regulation No. 60 of 2008 about Government Internal Control System (SPIP) which has required the entire Institute of the Ministry/Agency Ministry of Non Government by organizing

internal control systems and as a liability in every level of management to ensure that organizational goals can be achieved according to the vision and mission that has been set. It is this responsibility that underlies the General Election Commission of the Republic of Indonesia to compile and legalize a guideline, namely the Government Internal Control System abbreviated as SPIP which must be obeyed with by the Provincial KPU and Regency/City KPU throughout Indonesia. Commission Election of the Republic of Indonesia in a tiered hierarchy of Non Ministerial Agency vertical have implemented Reforms to the implementation to the local level by publishing some internal rules on Bureaucracy Reforms include :

1. Decree of the General Elections Commission of the Republic of Indonesia Number: 175/HK.03.1- Kpt/05/KPU/X/2017 concerning technical guidelines for the implementation of bureaucratic reform within the Provincial KPU and Regency/City KPU; and
2. Decision of the General Election Commission of the Republic of Indonesia Number: 612/ORT.04-Kpt/05/KPU /XII/2020 concerning the Road Map for Bureaucratic Reform of the General Elections Commission for 2020-2024 as a form of Grad Design for Bureaucratic Reform in Non-Ministerial Institutions of the General Election Commission until regional level for 5 (five) years, namely 2020-2024. **Program Activity Road Map Bureaucracy Reforms** that have been implemented Elections Commission throughout the levels Election since 2015 s/d in 2019 include:
 - a. Application of one-stop service;
 - b. Deregulation in order to speed up the KPU service process;
 - c. Development/development of the use of information technology in KPU services;
 - d. Development of KPU service innovations;
 - e. Implementation of private participation in the provision of public services ;
 - f. Implementation of public participation in an effort to improve service quality;
 - g. Monitoring and evaluation of public services;

- h. Strengthening the effective and nationally integrated management of public complaints;
- i. Application of reward and punishment in administering public services;
- j. Survey of Community Satisfaction Index (IKM)
- k. Program quick wins KPU, namely the strengthening and development of applications Selection Stages Information Systems (**SiTap**).

General Election Commission Regulation Number 17 of 2012 concerning the Implementation of the Government's Internal Control System within the KPU Secretariat General, Provincial KPU Secretariat , and Regency /City KPU Secretariats as well as General Election Commission Decree Number: 443/Kpts/KPU/Year 2014 concerning Technical Guidelines for Implementation Government Internal Control system (SPIP) in Environmental Election Commission be a reference in organizing SPIP all each work unit Election Commission to ensure the alignment of Technical Guidelines for the implementation of SPIP to other provisions of the higher, as determined by Regulation of the Head of BPKP Number: PER-1326/K/LB/2009 dated 7 December 2009 concerning Technical Guidelines for the Implementation of the Government's Internal Control System.

Guidelines for the Implementation of SPIP within the General Election Commission to the regional level are prepared with the following objectives:

1. Creating a common perception in the implementation of SPIP within the General Election Commission while still taking into account the characteristics of each activity at KPU, Provincial KPU and Regency/City KPU ;
2. Provide guidance on processes, stages, guidelines and forms that can be used in the implementation and implementation of SPIP;
3. Provide examples of risk assessment.

Election Commission of East Kalimantan Province as a hierarchical institution vertical also have issued Decree East Kalimantan Provincial Election Commission Number : 16/HK.03.1-Kpt/64/Prov/I/2021 on the Establishment of Bureaucracy Reform Team in Environmental Election Commission of East Kalimantan Province in 2021 which

then followed up on the Technical Guidelines and Decisions of the Indonesian General Election Commission by issuing:

1. Decision of Election Commission of East Kalimantan Provincial Election Commission Number: 49 / HK.03.1-Kpt / 64 / Prov / III / 2020 on the formation of the Task Force on Internal Control System of the Government of East Kalimantan Province KPU Year 2021; and
2. Decision of Election Commission of East Kalimantan Province Number : 56/HK.03.1-Kpt/64/ Prov/V/2021 concerning Amendment to Decision of KPU of East Kalimantan Province Election Commission Number : 16 / HK.03.1-Kpt/64/Prov /I/2021 on the Establishment of Bureaucracy Reform Team in Environmental Election Commission of East Kalimantan Province in 2021 which then followed up on the Technical Guidelines and Decisions of the Indonesian General Election Commission by issuing:

The SPIP Implementation Process at the KPU in East Kalimantan Province by supervising 4 Subdivisions which have routine responsibilities for processing SPIP data and documents which are then submitted to the SPIP Responsible Unit Work Unit no later than the 2nd of each month including:

- a. Organization and Human Resources Sub-Section with Staffing Data and Official Travel Recap;
- b. Sub-Division of Programs and data with Accountability System Agency Performance Government (SAKIP);
- c. General Logistics Sub-Section with Data on Procurement of Goods and Services from the State Budget and Inventories and Assets/BMN;
- d. Finance Sub-Section with Data on Administration Completeness of Grant Fund Management , Fund Management Mechanism Data , BPK TL LHP Progress Matrix data , and several routine financial reports with nominal differences every month.

This Supervision process will be conveyed and applies to all Civil Servant in each Sub Section so that they are directly required to understand what they do every day that all must be reported during the current month so that Civil Servant, Functional, and Structural can understand the flow of their responsibilities in This SPIP and can run the SPIP

process according to the research focus on the 5 main points above. Work Unit that involve all team of the Secretariat from the staff, the General Functional h i guns Structural shall participate in the preparation of the same, which is broadly as follows:

1. Filling in the Control Card for the East Kalimantan Provincial KPU Work Unit Level is carried out in the first Plenary Meeting forum every month;
2. The Head of Sub Division/Sub Coordinator as Responsible Person for each Sub Division is required to prepare complete files according to the format of the Control Card and the required documents in the form of Softfile and Hardfile and fill out the Control Card in accordance with the existing documents and submit it to the Sub Coordinator Person in Charge of the East Kalimantan Provincial KPU Work Unit no later than the 2nd day of each month;
3. The Sub Coordinator in Charge of the Work Unit makes an Official Memorandum to submit the completed Hardfile Control Card Form to the Sub Coordinator in Charge of the Province of East Kalimantan no later than the 3rd of each month;
4. The Sub-Coordinator in charge of the Region no later than the 4th of every 4th shall make a Memorandum of Service to the SPIP Coordinator to submit;
5. On the 5th of every month held Discussion Meeting SPIP Working unit level led by the Chairman of the Task Force SPIP and was attended by Sek retaris and coordinator as well as the Secretariat t Task SPIP result mentioned dala News Events Discussion Meeting discharges ar iat Task Force SPIP, if there is non-conformance between softfile and hardfile, the Control Card will be returned for repair on the same day but if it is appropriate then the Secretary of the KPU of East Kalimantan Province will sign the Control Card and Official Report.
6. After the Minutes along with supporting documents are complete, it is continued with the making of an Official Memorandum to submit the SPIP Control Card Discussion to the Plenary Meeting with the KPU Commissioner of East Kalimantan Province no later than the 7th of each month.
7. After the issuance of the Minutes of the Plenary Discussion of SPIP at the Work Unit Level, the Head of the SPIP Task Force asks the SPIP Task Force Coordinator to process the Plenary Meeting Results and fill out the Control Card for the

East Kalimantan Province KPU Task Force Area which includes all softfile documents from 10 Regency/City KPUs throughout -East Kalimantan.

Conclusion

Suggestions and Recommendations for this Research include:

1. Suggestion:

- a. The study is expected to be *sed adi j embatan* to the gap between the understanding and *mem* provide a guideline / reference for leaders, officials of structural, functional, or all employees in SPIP held in the General Election Commission , especially in East Kalimantan Provincial Election Commission .
- b. Routine by changing the bureaucratic system predicate long and has been attached inherent in every individual Civil Servant with an incorrect understanding form the reform of the bureaucracy latest change of thinking and follow the entire Civil Servant then apply SPIP itself each work unit, throughout the activity's daily routine and finally can become an organizational culture towards a better organized, measurable, and valuable in the eyes of the general public.

2. Recommendations: In order to make one form application well in forms of offline / online for all Team Task Force Government Internal Control System (SPIP) especially Civil Servant because in order to understand more about the document's SPIP which routinely in date 29 each month to perform and upload SPIP documents in control card that will be displayed on the screen and can be used connected directly to the Website Election Commission of East Kalimantan Province

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4. Mr. Mukhasan Ajib, Member of the General Election Commission of East Kalimantan Province Division of Human Resources and Participation Masyarakat
5. Mr. Fahmi Idris, Member of the General Election Commission of East Kalimantan Province Legal and Supervision Division
6. Mr. Basir, Secretary of the General Election Commission of East Kalimantan Province 7) Mr. Irwan, auditor from the Inspectorate General of the General Election Commission of the Republic of Indonesia
7. 5 (five) people from the Secretariat who serve as special functional positions and structural officials.

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