ARTICLE

ROLE OF GOVERNMENT INTERNAL SUPERVISORY APPARATUS AND RISK MANAGEMENT IN REDUCING FRAUD IN INDONESIAN LOCAL GOVERNMENTS

Submitted as a partial fulfillment of the requirements for Bachelor Degree
To Accounting Study Program Faculty of Econocics and Business
Tadulako University

By:

NURUL QAMARIYYAH
C30122061

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FACULTY OF ECONOMICS AND BUSINESS
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HALAMAN PERSETUJUAN

ARTIKEL

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HALAMAN PENGESAHAN

ARTIKEL

ROLE OF GOVERNMENT INTERNAL SUPERVISORY APPARATUS AND RISK MANAGEMENT IN REDUCING FRAUD IN INDONESIAN LOCAL GOVERNMENTS

Diterima Oleh Panitia Ujian Skripsi Fakultas Ekonomi dan Bisnis Universitas Tadulako Sebagai Salah Satu Syarat Guna Memperoleh Gelar Sarjana Akuntansi Pada Program Studi Akuntansi Strata Satu (1)

Pada Hari Selasa 11 November 2025

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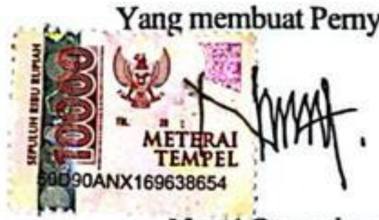

Nurul Qamariyyah

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PREFACE

Assalamu'alaikum Warahmatullahi Wabarakatuh

Puji dan syukur penulis panjatkan ke hadirat Allah Subhanahu wa Ta'ala, Tuhan Yang Maha Pengasih lagi Maha Penyayang, atas segala limpahan rahmat, karunia, dan hidayah-Nya sehingga penulis dapat menyelesaikan tugas akhir dalam bentuk artikel ilmiah yang berjudul **"Role Of Government Internal Supervisory Apparatus And Risk Management In Reducing Fraud In Indonesian Local Governments."** Shalawat serta salam senantiasa tercurah kepada junjungan kita, Nabi Besar Muhammad Shallallahu 'Alaihi Wasallam, beserta keluarga, sahabat, dan para pengikut beliau hingga akhir zaman.

Proses penyusunan artikel ini merupakan perjalanan panjang yang penuh pembelajaran, tantangan, dan rasa syukur. Banyak hal yang penulis lalui dengan berbagai perasaan — mulai dari lelah, semangat, hingga kebahagiaan. Namun, berkat rahmat Allah SWT serta dukungan dari orang-orang terkasih, akhirnya penulis dapat menyelesaikan karya ini sebagai salah satu bentuk rekognisi tugas akhir untuk menyelesaikan studi Strata Satu (S1) pada Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Tadulako.

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Palu, 20 Oktober 2025

Penulis

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Role of government internal supervisory apparatus and risk management in reducing fraud in Indonesian local governments

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ABSTRACT

Corruption remains a persistent challenge in Indonesia's local governments, where weak oversight and fragmented controls continue to create opportunities for fraud. This study examines how the capability of the Government Internal Supervisory Apparatus (APIP) and risk management maturity in reducing fraud in Indonesia, using the Corruption Control Effectiveness Index (CCEI) as a proxy. This study employs a quantitative approach, utilizing secondary data from 1,018 observations spanning fiscal years 2021–2022. The analysis employs descriptive statistics, correlation testing, and a fixed effects regression model. The results show that both APIP capability and the risk management index have a significant positive effect on the CCEI. Larger and older local governments tend to perform better, reflecting institutional experience and established control systems. These findings underscore the importance of strengthening APIP capacity and institutionalizing risk management to effectively curb fraudulent practices in Indonesia's public governance. The study contributes to the literature by integrating APIP capability and risk management effectiveness within a single analytical framework, using the CCEI as a fraud indicator—an approach still relatively rare in research on Indonesia's local governance.

KEYWORDS:
Corruption Control Effectiveness Index; fraud prevention; governance; risk management

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INTRODUCTION

Fraud remains a persistent challenge in Indonesia's public sector. Indonesian Corruption Watch reported a sharp rise in cases throughout 2022, with estimated state losses of IDR 42.7 trillion, largely from procurement irregularities at the local governments (Anandya & Easter, 2023). In response, the Government Internal Supervisory Apparatus (Aparat Pengawasan Intern Pemerintah, APIP) is mandated to promote deviation-free governance through internal oversight and monitoring. Nadirsyah et al. (2024) noted that risk-based and independent internal audits function not only as compliance tools but also as early detection mechanisms that closed potential loopholes for abuse of authority. Helmi and Iskandar (2020) also emphasized the role of internal auditors in preventing corruption through strong auditing mechanisms. Rahmasari and Setiawan (2022) further showed that higher APIP capability strengthened accountability and reduced irregularities in financial management.

Indonesia has launched several strategic initiatives to strengthen internal oversight and improve risk mitigation. Government Regulation Number 60 of 2008 institutionalizes the Government Internal Control System and mandates APIP as the backbone of internal supervision. These reforms align with the 2020–2024 National Medium-Term Development Plan, which prioritizes accountable and corruption-free governance. At the same time, risk management implementation in the public sector has gained momentum following the issuance of the Ministry of Administrative and Bureaucratic Reform Regulation Number 5 of 2020, which encourages the integration of risk management into government operations. Yet implementation remains uneven due to limited resources, weak organizational commitment, and limited use of technology for early fraud detection. Strengthening the synergy between APIP and risk management is therefore essential for establishing a sustainable and structured framework for fraud prevention.

According to Government Regulation Number 60 of 2008, internal supervision includes audits, evaluations, reviews, monitoring, and similar oversight activities designed to ensure accountability, effectiveness, also efficiency in governance. Within this framework, APIP is expected to provide independent and credible oversight. Rustendi (2017) also Thalha and Saad (2019) argue that a competent and professional APIP is critical for reducing fraud, reinforcing risk management, and improving organizational transparency. Kahar et al. (2023) observe that developments in Indonesia's public sector accounting are driven by demands for better performance, transparency, and accountability, particularly in revenue and expenditure management. Similarly, Pratiwi and Kurniawan (2018) find that robust risk management improves financial management and addresses fraud risks more effectively across government levels. Together, these studies affirm the need to integrate APIP capability and risk management to build a more transparent and accountable public financial system.

However, internal supervision alone cannot fully prevent fraud without robust risk management that systematically identifies, evaluates, and mitigates organizational vulnerabilities. Taherdoost (2021) emphasizes that risk management, especially when supported by clear anti-fraud policies, is crucial in an increasingly digital and complex environment. Meanwhile, Furqan et al. (2020) highlight the importance of audit follow-up and recommendation implementation for improving financial reporting and service delivery, both of which are critical for fraud prevention. Despite this growing literature, empirical studies examining the interplay between APIP capability, risk management effectiveness, and corruption control—particularly within Indonesia's local governments—remain limited. This study addresses that gap by analyzing the extent to which APIP capability and risk management improve anti-fraud performance, proxied by the Corruption Control Effectiveness Index (CCEI).

To empirically measure fraud control capacity, this study uses the CCEI, which reflects anti-corruption effectiveness and fraud mitigation performance. Risk management implementation maturity is measured using the Risk Management Index (RMI) issued by the Financial and Development Supervisory Agency (Badan Pengawasan Keuangan dan Pembangunan, BPKP). The RMI assesses whether government entities identify, analyze, and monitor strategic also operational risks, supported by mitigation plans and reporting mechanisms. Higher RMI scores indicate more structured risk governance and better integration of risk management within institutional processes.

Theoretical Foundation

Agency theory explains the delegation of authority from citizens or the central government (principal) to local governments (agents) in managing public resources (Jensen & Meckling, 1976). This delegation often results in information asymmetry, where agents hold superior knowledge of operations and decision-making. Such conditions heighten the risk of opportunistic behavior, including misuse of budgets, inefficiencies, or fraud. In public governance, reducing information asymmetry is essential to ensure accountability. Effective internal oversight—reflected in APIP competence—reduces this asymmetry and enhances accountability (Rahmasari & Setiawan, 2022). Thus, APIP functions not merely as a compliance unit but as a strategic actor that safeguards the integrity of local government administration.

Fraud Triangle Theory (Cressey, 1953) states that fraudulent behavior emerges when pressure, opportunity, and rationalization coexist. In the public sector, pressure may arise from unrealistic performance expectations or political demands, opportunity often stems from weak internal controls, while rationalization reflects the justifications individuals use to legitimize unethical conduct. Mitigating fraud, therefore, requires addressing all three elements simultaneously. Strengthening internal audit and implementing structured risk management directly reduces these opportunities. Wicaksono and Prabowo (2022) confirmed that corruption in Central Java's local governments was shaped by elements of the fraud triangle. Notably, their study also showed that financial performance and internal audit capability were not significantly related to corruption, while capital expenditure and audit opinions were key determinants. This suggests that audit capacity alone may be insufficient without broader systemic governance improvements, highlighting the need to integrate internal audit capacity with comprehensive risk management.

Enterprise Risk Management (ERM) Committee of Sponsoring Organizations (COSO) Framework, developed by the Treadway Commission, offers a comprehensive model for managing risks by integrating them into strategy and performance (COSO, 2017). In the public sector, adopting ERM helps institutions identify, assess, and mitigate risks related to procurement, service delivery, and financial reporting. Embedding risk management into organizational culture also fosters informed decision-making and transparency. In Indonesia, the implementation of ERM based on the COSO framework has proven critical for preventing and detecting fraud. Tarjo et al. (2022) found that core elements—such as control environment, risk assessment, control activities, information and communication, also monitoring—significantly influenced an organization's ability to mitigate fraud risks.

Hypothesis Development

Empirical evidence from Rahmasari and Setiawan (2022) suggests that auditor competence and the maturity of internal control systems have a positive impact on accountability in local government performance—an essential factor in mitigating corruption risks. Thalha and Saad (2019) also emphasize that high auditor competence, combined with robust internal controls, plays a crucial role in mitigating fraud and reducing corruption. These findings suggest that higher APIP capability strengthens corruption control, reflected in higher CCEI scores. Accordingly, the first hypothesis (H1) proposes that APIP capability has a significant positive effect on the CCEI.

Within the COSO Framework, effective risk management is not only a preventive tool but also a strategic approach for sustaining long-term value creation (COSO, 2017). Nabella (2024) argues that effective risk management strengthens internal control systems and lowers audit risks, thereby improving fraud detection. Muslih and Marbun (2020) emphasize that its successful implementation enhances organizational performance by helping institutions respond to emerging challenges more effectively. Jauhari et al. (2021) also demonstrate that robust risk management in government entities fosters transparency and accountability, thereby reducing irregularities also supporting institutional objectives. These findings confirm that well-implemented risk management effectively minimizes fraud and enhances anti-corruption effectiveness. Based on this, the second hypothesis (H2) proposes that the RMI has a significant positive effect on the CCEI.

RESEARCH METHOD

This study employs a quantitative approach, utilizing secondary data from 542 local governments (provinces, regencies, and cities) in Indonesia for the period 2021–2022. Due to incomplete or missing data from 33 local governments, these observations were excluded, resulting in 1,018 valid panel data points over a two-year period. The data were analyzed using panel regression with the fixed effects model. To address the research questions and test the hypotheses, the empirical model is specified as

$$CCEI_{it} = \beta 0 + \beta 1 APIP_{it} + \beta 2 RMI_{it} + \beta 3 SIZE_{it} + \beta 4 AGE_{it} + \epsilon_{it} \quad \text{.........................} (1)$$

Where $CCEI_{it}$ represents the Corruption Control Effectiveness Index in region i at time t, $APIP_{it}$ denotes the capability of internal auditors, and RMI_{it} reflects the level of risk management implementation. *SIZE* and *AGE* serve as control variables, while ϵ_{it} is the error term. The variable definitions are described in Table 1.

Table 1. Variable definitions

Variable	Definition	Data Source
CCEI	Corruption Control Effectiveness Index (CCEI), comprising three dimensions: Capability, Implementation, and Handling. Measured using a 1–5 scale approach.	BPKP
APIP	Government internal supervisory apparatus (APIP) capability, measured using five capability categories: 5 = “Optimized,” 4 = “Institutionalized,” 3 = “Delivered,” 2 = “Structured,” and 1 = “Initial.”	BPKP
RMI	The Risk Management Index (RMI) of local governments, measured on a scale of 1 to 5.	BPKP
SIZE	Size of local government, measured using the natural logarithm of the total assets of local governments.	Financial reports of each regional government
AGE	Age of local government, calculated based on its establishment.	Ministry of Internal Affairs

The primary outcome variable is CCEI, which captures the capacity of local governments to prevent, detect, and respond to corruption cases. The CCEI values range from 1 to 5. A value of 1 indicates poor governance capacity, weak audit enforcement, limited transparency, and ineffective anti-corruption programs. By contrast, a score of 5 reflects a strong governance environment characterized by robust internal control, impartial enforcement, transparent procedures, and an institutional culture that promotes integrity and accountability.

APIP capability is measured using the Internal Audit Capability Model (IACM), a five-level framework for assessing audit maturity in the public sector. At Level 1 (Initial), APIP lacks standardized procedures and institutional support, resulting in performance that is highly dependent on individual auditors. At Level 2 (Infrastructure), foundational systems emerge in line with regulations, improving the ability to uncover irregularities. Level 3 (Integrated) marks a shift to delivering evaluative and advisory services that enhance processes. At Level 4 (Managed), oversight is institutionalized and fully capable of assuring governance, risk management, and internal control. Level 5 (Optimizing) describes an APIP that is proactive and strategic, driving continuous innovation and governance reform.

For RMI, this study employs a five-tier maturity model to evaluate the extent to which risk management practices are integrated into local government operations. At Level 1 (Initiating), risk handling is reactive, fragmented, and undocumented. Level 2 (Developing) reflects early attempts to codify risk policies, although their application is inconsistent. At Level 3 (Defined), protocols are standardized and uniformly applied across departments. Level 4 (Managed and Measurable) integrates risk management into organizational processes, supported by ongoing monitoring and data-driven decisions. At Level 5 (Optimizing), risk management is ingrained in organizational culture and continuously refined to address evolving governance challenges also strategic goals.

Two control variables are included to strengthen model robustness. The first, SIZE, represents the economic scale of local governments and is measured as the natural logarithm (Ln) of total assets. Total assets are used because they reflect fiscal capacity and the scope of operations. Larger governments typically provide more complex services and face greater internal control also risk management challenges. Controlling for Size ensures that governance outcomes are not simply driven by asset differences. The second control variable, AGE, represents the institutional maturity of local governments, measured by the number of operational years as of 2021–2022. Older governments may possess more administrative experience, which can influence governance performance.

RESULT AND DISCUSSION

Descriptive Statistics

Table 2 summarizes the descriptive statistics for the key variables. The results offer an overview of governance capacity and institutional characteristics across Indonesia's local governments. The CCEI averages 1.77, indicating that overall efforts to prevent and manage corruption in Indonesia's local governments remain at a low to moderate level. This suggests that while some mechanisms (e.g., audit trails, complaint systems, and basic financial disclosures) are in place, many governments have not yet adopted advanced tools such as performance audits, digital procurement transparency, or comprehensive ethics codes. The standard deviation of 0.49 shows moderate variability across regions, reflecting differences in leadership commitment, resource allocation, or the presence of reform-oriented bureaucracies.

The average APIP capabilities score is 2.44, placing most local governments between the "Structured" and "Institutionalized" levels of the IACM. This indicates that many APIP units are beginning to formalize audit procedures, standardize workflows, and develop oversight infrastructure. However, most have not reached maturity in delivering integrated evaluations, risk-based audit planning, or serving as strategic partners in governance. The standard deviation of 0.60 shows considerable regional disparities, likely reflecting uneven training access, regulatory compliance, or political commitment to empowering audit functions.

Table 2. Descriptive Analysis

Description	Mean	Std. dev	Min	Max
CCEI	1.77	0.49	1	3
APIP	2.44	0.60	1	3
RMI	1.89	0.54	1	3
SIZE	28.81	0.75	27.35	34.16
AGE	45.00	23.84	7	72

Number of observations: 1.018

The RMI mean of 1.89 indicates that risk management systems in local governments are still in the early stages of adoption. Although some governments have developed risk registers or mitigation procedures, risk management is not yet fully integrated into daily decision-making and budgeting processes. Performance evaluation remains weak. The standard deviation of 0.54 supports this view, indicating that some jurisdictions are progressing toward structured practices, while others still lack policies, risk registers, or monitoring systems. This unevenness poses challenges for national efforts to standardize risk governance across regions.

The mean of *SIZE* is 28.81. This measure allows comparisons across districts with different economic scales by reducing skewness in asset values. The small standard deviation of 0.75 indicates that, while some fiscal variation exists, the asset base is not excessively uneven. This balance supports the reliability of regression analysis by minimizing the distortion of outliers when estimating the effect of institutional size on governance outcomes. Meanwhile, *AGE* averages 45 years, but with wide variation (SD = 23.84), as some governments are recently established, while others are long-standing institutions. This heterogeneity may influence administrative capacity, bureaucratic routines, and policy implementation, all of which affect audit performance and corruption control.

In summary, the descriptive statistics provide a snapshot of governance indicators, highlighting institutional disparities that are important for both empirical modeling and policy interpretation. These differences underscore the need for context-sensitive interventions that reflect variations in APIP maturity, risk management, fiscal capacity, and historical development across Indonesia's local governments.

Correlation Analysis

Table 3 presents correlations between the primary and control variables. The findings reveal several statistically significant associations, highlighting the interconnectedness of institutional factors and the effectiveness of corruption control mechanisms in Indonesia's local governments. Both APIP also RMI have positive and statistically significant correlations with CCEI at the 1% level. RMI shows the strongest association (r = 0.7669), indicating that structured risk management frameworks significantly contribute to improved corruption control. APIP also correlates positively with CCEI (r = 0.3222), indicating that professionalized internal supervision enhances integrity, albeit to a lesser magnitude than risk management maturity.

In addition to the main variables, the control variables (i.e., Size and Age) are also significantly associated with CCEI, though with more modest magnitudes. Ln(Size) correlates with CCEI at 0.2009, while Age correlates at 0.2123. Both are statistically significant at the 1% level. These results suggest that governments with greater resources and longer histories are better positioned to develop mature governance structures capable of curbing corruption.

Positive interrelationships are also evident among the explanatory and control variables. APIP and RMI are significantly correlated (r = 0.3411), as are both with Size and Ages. While these associations suggest potential institutional synergy, their moderate strength alleviates concerns about multicollinearity, a conclusion further supported by diagnostic measures such as the variance inflation factor (VIF).

Table 3. Variable correlations

Variable	CCEI	APIP	RMI	SIZE	AGES
CCEI	1.0000				
APIP	0.3222*** (0.0000)	1.0000			
RMI	0.7669*** (0.0000)	0.3411*** (0.0000)	1.0000		
SIZE	0.2009*** (0.0000)	0.2428*** (0.0000)	0.2093*** (0.0000)	1.0000	
AGE	0.2123*** (0.0000)	0.2275*** (0.0000)	0.1869*** (0.0000)	0.3554*** (0.0000)	1.0000

*Number of observations 1.018; Variable explanations are located in Table 1; *** indicates a p-value significance of 1%*

In summary, the correlation matrix highlights the importance of strengthening institutional capacities—particularly internal audit and risk management—as strategic levers for improving corruption control. The significance of organizational size and maturity further underscores how structural and experiential factors support stronger governance outcomes. Collectively, these findings provide a solid empirical basis for the regression analyses, reinforcing the expectation that governance mechanisms are central to promoting integrity and accountability in public administration.

Hypothesis Testing

Table 4 reports the Fixed Effects Model (FEM) regression results. The model explains 60.69% of the variation in CCEI (R^2 = 0.6069), indicating a strong level of explanatory power. Prob > F = 0.0000 confirms that the model is statistically significant overall. These indicators, along with a low VIF value, demonstrate no multicollinearity concerns, and the model is reliable also well-specified. Thus, the estimated relationships can be interpreted confidently, without distortion from overlapping variance.

Table 4. Hypothesis Test Results

Variable	CCEI	P-value (p)
CONS	0.114	0.767
APIP	0.0434**	0.012
RMI	0.7084***	0.000
SIZE	0.0055	0.690
AGES	0.0011**	0.013
Prob > F	0.0000	
R^2	0.6069	
Observations	1.018	
Mean Variance Inflation Factor	1.18	

Turning to the main variables, APIP shows a positive and statistically significant association with CCEI. Its coefficient of 0.0434 and p-value of 0.012 (significant at the 5% level) support H1.

This means that higher APIP capability improves corruption control effectiveness. Regions with more institutionalized audit systems—emphasizing standardized procedures, compliance reviews, and monitoring—demonstrate stronger integrity safeguards. This finding reinforces previous studies, which have shown that internal supervision plays a central role in ensuring transparency and accountability (Rahmasari & Setiawan, 2022; Helmi & Iskandar, 2020).

Similarly, RMI shows a strong and highly significant positive relationship with CCEI. Its coefficient of 0.7084 and p-value of 0.000 (at the 1% level) provide compelling support for H2. This underscores the central role of comprehensive risk management in strengthening corruption control, as institutions that adopt systematic risk identification and mitigation strategies are more capable of preventing governance failures also irregularities. This aligns with arguments that proactive risk identification and mitigation can prevent governance failures before they escalate (Nabella, 2024; Jauhari et al., 2021; Sihombing et al., 2023). Together, these results underscore the need for anti-fraud strategies to combine oversight capacity with systematic risk governance.

For the control variables, *SIZE* has a positive but insignificant effect on CCEI ($p = 0.690$). This indicates that economic scale alone does not ensure effective corruption control; structural and institutional factors matter more. Conversely, *AGE*, representing the institutional age of local governments, shows a positive and significant effect ($p = 0.013$). This suggests that older governments tend to have more mature administrative systems and governance structures that support effective internal controls also oversight. The accumulated experience and institutional memory of long-established governments likely strengthen supervisory capacity and reduce corruption risks. This finding aligns with prior literature, which links fiscal capacity to financial management complexity and highlights institutional age as a key factor in developing robust internal controls (Indahyanti et al., 2024).

Taken together, these results provide a nuanced view of the structural and institutional factors that enhance corruption control in decentralized governance. The evidence emphasizes that improving corruption control requires both institutional capability and systematic risk governance. Local governments that build these capabilities are better positioned to implement transparent, accountable, and resilient governance frameworks, thereby contributing to the national agenda against public sector corruption.

These findings align with prior studies. Asad et al. (2019), Aliwardi (2023), Gazali et al. (2024), also Mustaufiq et al. (2024) emphasize that internal audits are vital for preventing corruption through independent and professional oversight. Kahar et al. (2023) show that positive audit outcomes enhance government performance, strengthen public trust, and support transparent budgeting. Similarly, Rahmasari and Setiawan (2022) also Helmi and Iskandar (2020) find that empowered supervisory bodies, such as APIP, improve accountability. Enhancing APIP authority, technical competence, and resource availability is thus crucial for stronger internal controls, budget transparency, and reduced misuse of power.

The strong effect of RMI underscores the importance of embedding risk management practices into daily operations, not merely as compliance symbols. Prior studies also highlight that integrating risk analysis improves fraud detection, public procurement quality, and financial reporting reliability (Pratiwi & Kurniawan, 2018; Zahra et al., 2021). Jauhari et al. (2021) similarly emphasize that management commitment and risk management knowledge are critical for stronger control within government institutions. Sihombing et al. (2023) find that fraud awareness mediates the relationship between risk management and integrity systems, indicating how effective practices enhance internal controls. Nabella (2024) also noted that effective risk management enhanced trust in financial reporting while reducing audit risks. Collectively, these studies illustrate that higher RMI scores are associated with more effective corruption control.

Despite its contributions, this study has several limitations. First, the dataset covers only two fiscal years (2021–2022), which limits temporal generalization and prevents the detection of long-term policy impacts. Second, the analysis focuses only on two internal factors (i.e., APIP capability and risk management maturity) while excluding potentially influential external variables such as organizational culture, ethical climate, community involvement, or leadership integrity, all of which may shape anti-fraud outcomes. Finally, reliance on the CCEI to represent the sole dependent variable, though analytically valid, may not fully capture the multidimensional nature of fraud. Fraud often extends beyond measurable indices, involving informal practices, political dynamics, and systemic weaknesses that require more nuanced indicators for comprehensive understanding. Future studies may employ longer time spans, qualitative approaches, or multi-dimensional corruption indicators to provide a more comprehensive picture.

CONCLUSION

This study examined how the capability of the APIP and the effectiveness of risk management practices influenced fraud reduction in Indonesia's local governments. The empirical findings demonstrate that both variables play a decisive role in strengthening corruption control. APIP capability has a significant positive effect on the CCEI, indicating that technical expertise, institutional independence, and adherence to professional standards translate into more effective detection and prevention of corruption. Likewise, risk management maturity shows a strong and highly significant positive influence on corruption control effectiveness, confirming that governments equipped with structured risk identification, mitigation, and monitoring processes are better protected from fraud vulnerabilities.

Overall, the results confirm that internal audit capacity and risk management are not merely administrative requirements but strategic levers for improving governance integrity and reducing fraud. For policymakers and practitioners, the implications are clear: professionalizing APIP through capacity-building and adopting enterprise risk management frameworks such as ERM COSO 2017 are essential. Embedding these practices in high-risk areas (i.e., budgeting, procurement, and asset management) can substantially reduce opportunities for fraud. Continuous evaluation and adaptive reforms are also needed to ensure that internal controls remain effective amid evolving governance challenges.

Future research could broaden the analytical scope by including factors such as organizational culture, transparency practices, procurement quality, and law enforcement effectiveness to provide a more holistic view of governance integrity. Using multi-year or longitudinal panel data would also capture long-term trends and the sustained impact of institutional reforms. In addition, advanced statistical approaches (e.g., mediation and moderation models) could reveal how APIP capability and risk management interact with other institutional factors to shape fraud control. These extensions would enrich the literature by offering deeper insights into how governance reforms can translate into tangible, lasting improvements in corruption control at the local level.

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APPENDIX I :

NO	NAMA	TAHUN	PROV	APIP	MRI	IEPK	AGES	LNSIZE
1	Prov. Aceh	2022	1.00	3.00	2.00	2.00	66.00	31.16
2	Kab. Aceh Barat	2022	1.00	3.00	3.00	2.00	66.00	28.93
3	Kab. Aceh Barat Daya	2022	1.00	3.00	2.00	2.00	20.00	28.41
4	Kab. Aceh Besar	2022	1.00	2.00	2.00	2.00	66.00	28.78
5	Kab. Aceh Jaya	2022	1.00	2.00	2.00	2.00	20.00	28.62
6	Kab. Aceh Selatan	2022	1.00	3.00	2.00	2.00	66.00	28.82
7	Kab. Aceh Singkil	2022	1.00	2.00	2.00	2.00	23.00	28.07
8	Kab. Aceh Tamiang	2022	1.00	3.00	2.00	2.00	20.00	28.65
9	Kab. Aceh Tengah	2022	1.00	2.00	2.00	2.00	66.00	28.56
10	Kab. Aceh Tenggara	2022	1.00	2.00	2.00	2.00	48.00	28.83
11	Kab. Aceh Timur	2022	1.00	2.00	1.00	1.00	66.00	28.85
12	Kab. Aceh Utara	2022	1.00	3.00	2.00	2.00	66.00	29.15
13	Kab. Bener Meriah	2022	1.00	3.00	3.00	2.00	19.00	28.15
14	Kab. Bireuen	2022	1.00	3.00	1.00	2.00	23.00	28.90
15	Kab. Gayo Lues	2022	1.00	2.00	2.00	2.00	20.00	28.40
16	Kab. Nagan Raya	2022	1.00	2.00	2.00	2.00	20.00	28.47
17	Kab. Pidie	2022	1.00	3.00	2.00	2.00	66.00	28.99
18	Kab. Pidie Jaya	2022	1.00	2.00	2.00	1.00	15.00	28.25
19	Kab. Simeulue	2022	1.00	2.00	2.00	2.00	23.00	28.10
20	Kota Banda Aceh	2022	1.00	3.00	3.00	2.00	66.00	29.27
21	Kota Langsa	2022	1.00	3.00	3.00	2.00	21.00	28.33
22	Kota Lhokseumawe	2022	1.00	3.00	2.00	2.00	21.00	28.42
23	Kota Sabang	2022	1.00	2.00	2.00	2.00	57.00	28.05
24	Kota Subulussalam	2022	1.00	2.00	1.00	1.00	15.00	28.14
25	Prov. Sumatera Utara	2022	2.00	3.00	3.00	3.00	66.00	30.75
26	Kab. Asahan	2022	2.00	3.00	3.00	3.00	66.00	28.98
27	Kab. Batu Bara	2022	2.00	3.00	3.00	3.00	15.00	28.28
28	Kab. Dairi	2022	2.00	3.00	2.00	2.00	58.00	28.35
29	Kab. Deli Serdang	2022	2.00	3.00	2.00	2.00	66.00	29.76
30	Kab. Humbang Hasundutan	2022	2.00	3.00	3.00	2.00	19.00	28.39
31	Kab. Karo	2022	2.00	2.00	2.00	2.00	66.00	28.54
32	Kab. Labuhan batu	2022	2.00	2.00	2.00	2.00	66.00	28.66
33	Kab. Labuhan Batu Selatan	2022	2.00	2.00	2.00	2.00	14.00	28.19
35	Kab. Langkat	2022	2.00	3.00	2.00	2.00	66.00	29.05
37	Kab. Nias	2022	2.00	2.00	2.00	1.00	66.00	28.29
41	Kab. Padang Lawas	2022	2.00	1.00	1.00	2.00	15.00	28.14
43	Kab. Pakpak Bharat	2022	2.00	2.00	2.00	2.00	19.00	27.67
47	Kab. Tapanuli Selatan	2022	2.00	2.00	2.00	2.00	66.00	28.83
48	Kab. Tapanuli Tengah	2022	2.00	2.00	1.00	2.00	66.00	28.27
51	Kota Binjai	2022	2.00	3.00	2.00	2.00	66.00	27.95
52	Kota Gunung Sitoli	2022	2.00	2.00	2.00	2.00	14.00	28.27
53	Kota Medan	2022	2.00	3.00	2.00	2.00	66.00	31.18
54	Kota Padang Sidempuan	2022	2.00	2.00	2.00	2.00	21.00	27.96
56	Kota Sibolga	2022	2.00	2.00	2.00	2.00	66.00	28.15
57	Kota Tanjung Balai	2022	2.00	2.00	2.00	1.00	66.00	28.03
58	Kota Tebing Tinggi	2022	2.00	3.00	2.00	2.00	66.00	28.29
59	Prov. Sumatera Barat	2022	3.00	3.00	2.00	2.00	64.00	30.10

60	Kab. Agam	2022	3.00	3.00	2.00	2.00	66.00	28.37
61	Kab. Dharmasraya	2022	3.00	3.00	2.00	2.00	19.00	28.54
62	Kab. Kep. Mentawai	2022	3.00	2.00	2.00	2.00	23.00	28.37
63	Kab. Lima Puluh Kota	2022	3.00	3.00	2.00	2.00	66.00	28.21
64	Kab. Padang Pariaman	2022	3.00	2.00	2.00	2.00	66.00	27.92
65	Kab. Pasaman	2022	3.00	2.00	2.00	2.00	66.00	28.29
66	Kab. Pasaman Barat	2022	3.00	2.00	3.00	2.00	19.00	28.57
67	Kab. Pesisir Selatan	2022	3.00	3.00	2.00	2.00	66.00	28.66
68	Kab. Sijunjung	2022	3.00	2.00	2.00	2.00	66.00	28.35
69	Kab. Solok	2022	3.00	3.00	2.00	2.00	66.00	28.24
70	Kab. Solok Selatan	2022	3.00	2.00	2.00	2.00	19.00	28.35
71	Kab. Tanah Datar	2022	3.00	2.00	2.00	2.00	66.00	27.85
72	Kota Bukit Tinggi	2022	3.00	3.00	2.00	2.00	66.00	28.35
73	Kota Padang	2022	3.00	3.00	2.00	2.00	66.00	29.77
74	Kota Padang Panjang	2022	3.00	3.00	2.00	2.00	66.00	27.87
75	Kota Pariaman	2022	3.00	3.00	2.00	2.00	20.00	27.35
76	Kota Payakumbuh	2022	3.00	3.00	2.00	1.00	66.00	28.03
77	Kota Sawahlunto	2022	3.00	2.00	2.00	2.00	66.00	27.63
78	Kota Solok	2022	3.00	3.00	2.00	1.00	66.00	28.08
79	Prov. Riau	2022	4.00	3.00	2.00	2.00	64.00	31.13
80	Kab. Bengkalis	2022	4.00	3.00	3.00	2.00	66.00	29.83
81	Kab. Indragiri Hilir	2022	4.00	3.00	2.00	2.00	57.00	28.99
82	Kab. Indragiri Hulu	2022	4.00	3.00	2.00	2.00	66.00	28.86
83	Kab. Kampar	2022	4.00	3.00	2.00	2.00	66.00	29.12
84	Kab. Kepulauan Meranti	2022	4.00	3.00	2.00	2.00	13.00	28.67
85	Kab. Kuantan Singingi	2022	4.00	2.00	2.00	2.00	23.00	28.67
86	Kab. Pelalawan	2022	4.00	3.00	2.00	2.00	23.00	29.05
87	Kab. Rokan Hilir	2022	4.00	3.00	2.00	2.00	23.00	29.36
88	Kab. Rokan Hulu	2022	4.00	3.00	3.00	2.00	23.00	28.85
89	Kab. Siak	2022	4.00	3.00	2.00	2.00	23.00	29.46
90	Kota Dumai	2022	4.00	3.00	3.00	2.00	23.00	28.76
91	Kota Pekanbaru	2022	4.00	3.00	2.00	2.00	66.00	29.73
92	Prov. Jambi	2022	5.00	3.00	2.00	2.00	64.00	29.93
93	Kab. Batang Hari	2022	5.00	3.00	3.00	2.00	66.00	28.42
94	Kab. Bungo	2022	5.00	3.00	2.00	2.00	66.00	28.27
95	Kab. Kerinci	2022	5.00	2.00	2.00	2.00	64.00	28.08
96	Kab. Merangin	2022	5.00	2.00	3.00	2.00	66.00	28.55
97	Kab. Muaro Jambi	2022	5.00	3.00	2.00	2.00	23.00	28.64
98	Kab. Sarolangun	2022	5.00	2.00	2.00	2.00	23.00	28.46
99	Kab. Tanjung Jabung Barat	2022	5.00	2.00	2.00	2.00	66.00	29.26
100	Kab. Tanjung Jabung Timur	2022	5.00	2.00	2.00	2.00	23.00	28.43
101	Kab. Tebo	2022	5.00	3.00	3.00	2.00	23.00	28.68
102	Kota Jambi	2022	5.00	3.00	2.00	2.00	66.00	29.18
103	Kota Sungai Penuh	2022	5.00	2.00	2.00	1.00	14.00	28.26
104	Prov. Sumatera Selatan	2022	6.00	3.00	3.00	2.00	63.00	31.19
105	Kab. Banyuasin	2022	6.00	3.00	2.00	2.00	20.00	29.22
106	Kab. Empat Lawang	2022	6.00	2.00	2.00	2.00	15.00	28.59
107	Kab. Lahat	2022	6.00	3.00	2.00	2.00	63.00	29.02

108	Kab. Muara Enim	2022	6.00	2.00	2.00	1.00	63.00	29.70
109	Kab. Musi Banyuasin	2022	6.00	2.00	2.00	2.00	63.00	29.71
110	Kab. Musi Rawas	2022	6.00	3.00	2.00	2.00	63.00	29.09
111	Kab. Musi Rawas Utara	2022	6.00	2.00	3.00	1.00	9.00	28.54
112	Kab. Ogan Ilir	2022	6.00	2.00	2.00	1.00	19.00	28.70
113	Kab. Ogan Komering Ilir	2022	6.00	3.00	2.00	2.00	63.00	29.17
114	Kab. Ogan Komering Ulu	2022	6.00	2.00	2.00	2.00	63.00	28.79
115	Kab. Ogan Komering Ulu Selatan	2022	6.00	2.00	2.00	1.00	19.00	28.83
116	Kab. Ogan Komering Ulu Timur	2022	6.00	3.00	3.00	2.00	19.00	28.84
117	Kab. Penukal Abab Lematang Ilir	2022	6.00	2.00	2.00	2.00	9.00	28.90
118	Kota Lubuk Linggau	2022	6.00	3.00	2.00	2.00	21.00	28.85
119	Kota Pagar Alam	2022	6.00	2.00	2.00	1.00	21.00	28.57
120	Kota Palembang	2022	6.00	3.00	2.00	2.00	63.00	30.48
121	Kota Prabumulih	2022	6.00	3.00	3.00	2.00	21.00	28.63
122	Prov. Bengkulu	2022	7.00	3.00	3.00	2.00	55.00	29.54
123	Kab. Bengkulu Selatan	2022	7.00	2.00	1.00	1.00	63.00	27.98
124	Kab. Bengkulu Tengah	2022	7.00	2.00	1.00	1.00	14.00	28.09
125	Kab. Bengkulu Utara	2022	7.00	2.00	2.00	1.00	63.00	28.28
126	Kab. Kaur	2022	7.00	2.00	1.00	1.00	19.00	27.93
127	Kab. Kepahiang	2022	7.00	3.00	3.00	2.00	19.00	27.95
128	Kab. Lebong	2022	7.00	2.00	2.00	1.00	19.00	28.16
129	Kab. Mukomuko	2022	7.00	3.00	2.00	2.00	19.00	28.19
130	Kab. Rejang Lebong	2022	7.00	3.00	2.00	1.00	63.00	28.06
131	Kab. Seluma	2022	7.00	2.00	2.00	2.00	19.00	28.19
132	Kota Bengkulu	2022	7.00	3.00	2.00	2.00	63.00	28.36
133	Prov. Lampung	2022	8.00	3.00	2.00	2.00	58.00	30.14
134	Kab. Lampung Barat	2022	8.00	3.00	3.00	2.00	31.00	28.68
135	Kab. Lampung Selatan	2022	8.00	3.00	2.00	2.00	63.00	28.86
136	Kab. Lampung Tengah	2022	8.00	3.00	3.00	2.00	63.00	29.02
137	Kab. Lampung Timur	2022	8.00	3.00	2.00	2.00	23.00	28.38
138	Kab. Lampung Utara	2022	8.00	2.00	1.00	1.00	63.00	28.57
139	Kab. Mesuji	2022	8.00	3.00	2.00	2.00	14.00	28.34
140	Kab. Pesawaran	2022	8.00	3.00	2.00	2.00	15.00	28.46
141	Kab. Pesisir Barat	2022	8.00	3.00	2.00	2.00	10.00	28.26
142	Kab. Pringsewu	2022	8.00	3.00	3.00	2.00	14.00	28.43
143	Kab. Tanggamus	2022	8.00	3.00	3.00	2.00	25.00	28.51
144	Kab. Tulang Bawang	2022	8.00	3.00	2.00	2.00	25.00	28.30
145	Kab. Tulang Bawang Barat	2022	8.00	3.00	3.00	2.00	14.00	28.25
146	Kab. Way Kanan	2022	8.00	3.00	2.00	2.00	23.00	28.57
147	Kota Bandar Lampung	2022	8.00	3.00	2.00	2.00	63.00	29.49
148	Kota Metro	2022	8.00	3.00	2.00	2.00	23.00	28.63
149	Prov. Bangka Belitung	2022	9.00	3.00	3.00	3.00	22.00	29.38
150	Kab. Bangka	2022	9.00	3.00	2.00	2.00	63.00	28.47
151	Kab. Bangka Barat	2022	9.00	2.00	1.00	1.00	19.00	28.17
152	Kab. Bangka Selatan	2022	9.00	2.00	2.00	1.00	19.00	28.30
153	Kab. Bangka Tengah	2022	9.00	3.00	2.00	2.00	19.00	28.13

154	Kab. Belitung	2022	9.00	3.00	3.00	2.00	63.00	28.48
155	Kab. Belitung Timur	2022	9.00	2.00	2.00	2.00	19.00	28.12
156	Kota Pangkal Pinang	2022	9.00	2.00	2.00	2.00	63.00	28.87
157	Prov. Kepulauan Riau	2022	10.00	3.00	3.00	3.00	20.00	29.60
158	Kab. Bintan	2022	10.00	3.00	2.00	2.00	66.00	28.53
159	Kab. Karimun	2022	10.00	3.00	3.00	2.00	23.00	28.45
160	Kab. Kepulauan Anambas	2022	10.00	3.00	2.00	2.00	14.00	28.26
161	Kab. Lingga	2022	10.00	3.00	2.00	2.00	19.00	28.30
162	Kab. Natuna	2022	10.00	3.00	2.00	2.00	23.00	28.65
163	Kota Batam	2022	10.00	3.00	3.00	2.00	23.00	30.03
164	Kota Tanjung Pinang	2022	10.00	3.00	2.00	2.00	21.00	28.35
165	Prov. DKI Jakarta	2022	11.00	3.00	3.00	2.00	66.00	34.16
167	Kab. Bandung	2022	12.00	2.00	2.00	2.00	72.00	30.17
168	Kab. Bandung Barat	2022	12.00	2.00	1.00	1.00	15.00	29.14
171	Kab. Ciamis	2022	12.00	2.00	3.00	2.00	72.00	29.03
172	Kab. Cianjur	2022	12.00	2.00	2.00	1.00	72.00	29.53
175	Kab. Indramayu	2022	12.00	2.00	2.00	1.00	72.00	29.46
177	Kab. Kuningan	2022	12.00	2.00	2.00	2.00	72.00	28.71
178	Kab. Majalengka	2022	12.00	2.00	2.00	2.00	72.00	29.36
179	Kab. Pangandaran	2022	12.00	2.00	3.00	1.00	10.00	28.62
180	Kab. Purwakarta	2022	12.00	2.00	3.00	2.00	54.00	28.69
181	Kab. Subang	2022	12.00	2.00	2.00	1.00	54.00	29.22
182	Kab. Sukabumi	2022	12.00	2.00	3.00	1.00	72.00	29.36
184	Kab. Tasikmalaya	2022	12.00	2.00	2.00	2.00	72.00	29.15
185	Kota Bandung	2022	12.00	3.00	2.00	1.00	72.00	31.46
186	Kota Banjar	2022	12.00	3.00	2.00	1.00	20.00	28.08
187	Kota Bekasi	2022	12.00	3.00	2.00	2.00	26.00	30.40
191	Kota Depok	2022	12.00	3.00	2.00	2.00	23.00	30.53
192	Kota Sukabumi	2022	12.00	3.00	2.00	2.00	72.00	28.18
193	Kota Tasikmalaya	2022	12.00	2.00	2.00	1.00	21.00	29.02
194	Prov. Jawa Tengah	2022	13.00	3.00	3.00	3.00	72.00	31.33
195	Kab. Banjarnegara	2022	13.00	2.00	2.00	2.00	72.00	29.16
196	Kab. Banyumas	2022	13.00	2.00	3.00	2.00	72.00	29.63
197	Kab. Batang	2022	13.00	3.00	2.00	2.00	57.00	28.76
198	Kab. Blora	2022	13.00	2.00	2.00	2.00	72.00	28.94
199	Kab. Boyolali	2022	13.00	3.00	2.00	2.00	72.00	29.21
200	Kab. Brebes	2022	13.00	3.00	2.00	2.00	72.00	29.04
201	Kab. Cilacap	2022	13.00	3.00	3.00	3.00	72.00	29.52
202	Kab. Demak	2022	13.00	3.00	2.00	2.00	72.00	29.40
203	Kab. Grobogan	2022	13.00	3.00	2.00	2.00	72.00	29.14
204	Kab. Jepara	2022	13.00	3.00	3.00	2.00	72.00	29.50
205	Kab. Karanganyar	2022	13.00	2.00	2.00	2.00	72.00	29.37
206	Kab. Kebumen	2022	13.00	3.00	2.00	2.00	72.00	29.16
207	Kab. Kendal	2022	13.00	2.00	2.00	2.00	72.00	28.85
208	Kab. Klaten	2022	13.00	3.00	2.00	2.00	72.00	28.89
209	Kab. Kudus	2022	13.00	3.00	2.00	2.00	72.00	29.24
210	Kab. Magelang	2022	13.00	3.00	3.00	2.00	72.00	28.94
211	Kab. Pati	2022	13.00	3.00	2.00	2.00	72.00	29.48
212	Kab. Pekalongan	2022	13.00	3.00	2.00	2.00	72.00	28.80
213	Kab. Pemalang	2022	13.00	2.00	1.00	1.00	72.00	28.97

214	Kab. Purbalingga	2022	13.00	3.00	2.00	2.00	72.00	28.69
215	Kab. Purworejo	2022	13.00	3.00	2.00	2.00	72.00	28.87
216	Kab. Rembang	2022	13.00	2.00	2.00	2.00	72.00	28.56
217	Kab. Semarang	2022	13.00	3.00	2.00	2.00	72.00	29.31
218	Kab. Sragen	2022	13.00	3.00	2.00	2.00	72.00	29.08
219	Kab. Sukoharjo	2022	13.00	3.00	2.00	2.00	72.00	29.50
220	Kab. Tegal	2022	13.00	3.00	2.00	2.00	72.00	28.98
221	Kab. Temanggung	2022	13.00	3.00	2.00	2.00	72.00	28.83
222	Kab. Wonogiri	2022	13.00	2.00	2.00	2.00	72.00	29.01
223	Kab. Wonosobo	2022	13.00	3.00	2.00	2.00	72.00	28.98
224	Kota Magelang	2022	13.00	3.00	2.00	3.00	72.00	29.08
225	Kota Pekalongan	2022	13.00	3.00	2.00	2.00	72.00	28.82
226	Kota Salatiga	2022	13.00	3.00	2.00	2.00	72.00	28.80
227	Kota Semarang	2022	13.00	3.00	2.00	2.00	72.00	30.74
228	Kota Surakarta	2022	13.00	3.00	3.00	2.00	72.00	30.22
229	Kota Tegal	2022	13.00	3.00	2.00	2.00	72.00	28.56
230	Prov. D.I. Yogyakarta	2022	14.00	3.00	3.00	3.00	72.00	30.16
231	Kab. Bantul	2022	14.00	3.00	2.00	2.00	72.00	28.91
232	Kab. Gunung kidul	2022	14.00	3.00	2.00	2.00	72.00	28.84
233	Kab. Kulon Progo	2022	14.00	3.00	2.00	2.00	71.00	28.60
234	Kab. Sleman	2022	14.00	3.00	3.00	3.00	72.00	29.42
235	Kota Yogyakarta	2022	14.00	3.00	2.00	1.00	72.00	29.38
236	Prov. Jawa Timur	2022	15.00	3.00	2.00	2.00	72.00	31.55
237	Kab. Bangkalan	2022	15.00	3.00	2.00	2.00	72.00	28.86
238	Kab. Banyuwangi	2022	15.00	3.00	3.00	2.00	72.00	29.24
239	Kab. Blitar	2022	15.00	3.00	2.00	2.00	72.00	29.20
240	Kab. Bojonegoro	2022	15.00	2.00	2.00	2.00	72.00	30.32
241	Kab. Bondowoso	2022	15.00	3.00	2.00	2.00	72.00	28.68
242	Kab. Gresik	2022	15.00	3.00	2.00	2.00	72.00	29.45
243	Kab. Jember	2022	15.00	2.00	2.00	1.00	72.00	29.53
244	Kab. Jombang	2022	15.00	3.00	2.00	2.00	72.00	29.04
245	Kab. Kediri	2022	15.00	3.00	2.00	2.00	72.00	29.30
246	Kab. Lamongan	2022	15.00	3.00	3.00	2.00	72.00	29.39
247	Kab. Lumajang	2022	15.00	3.00	2.00	2.00	72.00	28.69
248	Kab. Madiun	2022	15.00	2.00	2.00	2.00	72.00	29.16
249	Kab. Magetan	2022	15.00	2.00	2.00	2.00	72.00	28.52
250	Kab. Malang	2022	15.00	3.00	3.00	2.00	72.00	29.40
251	Kab. Mojokerto	2022	15.00	3.00	2.00	2.00	72.00	29.44
252	Kab. Nganjuk	2022	15.00	2.00	2.00	2.00	72.00	29.00
253	Kab. Ngawi	2022	15.00	3.00	2.00	2.00	72.00	29.06
254	Kab. Pacitan	2022	15.00	2.00	2.00	2.00	72.00	28.38
255	Kab. Pamekasan	2022	15.00	3.00	2.00	1.00	72.00	28.94
256	Kab. Pasuruan	2022	15.00	2.00	2.00	2.00	72.00	29.14
257	Kab. Ponorogo	2022	15.00	2.00	2.00	2.00	72.00	28.66
258	Kab. Probolinggo	2022	15.00	2.00	2.00	1.00	72.00	28.78
259	Kab. Sampang	2022	15.00	3.00	3.00	2.00	72.00	29.10
260	Kab. Sidoarjo	2022	15.00	2.00	2.00	2.00	72.00	30.75
261	Kab. Situbondo	2022	15.00	3.00	3.00	2.00	72.00	29.11
262	Kab. Sumenep	2022	15.00	3.00	2.00	2.00	72.00	28.94
263	Kab. Trenggalek	2022	15.00	2.00	2.00	2.00	72.00	28.68

264	Kab. Tuban	2022	15.00	3.00	2.00	2.00	72.00	29.69
265	Kab. Tulungagung	2022	15.00	2.00	2.00	1.00	72.00	29.11
266	Kota Batu	2022	15.00	2.00	2.00	2.00	21.00	28.63
267	Kota Blitar	2022	15.00	3.00	2.00	2.00	72.00	28.67
268	Kota Kediri	2022	15.00	3.00	2.00	2.00	72.00	28.89
269	Kota Madiun	2022	15.00	3.00	2.00	2.00	72.00	28.67
270	Kota Malang	2022	15.00	3.00	3.00	2.00	72.00	29.75
271	Kota Mojokerto	2022	15.00	3.00	2.00	2.00	72.00	28.38
272	Kota Pasuruan	2022	15.00	2.00	2.00	2.00	72.00	28.80
273	Kota Probolinggo	2022	15.00	2.00	3.00	2.00	72.00	28.29
274	Kota Surabaya	2022	15.00	3.00	3.00	2.00	72.00	31.58
275	Prov. Banten	2022	16.00	3.00	3.00	3.00	22.00	30.63
276	Kab. Lebak	2022	16.00	3.00	2.00	2.00	72.00	29.18
277	Kab. Pandeglang	2022	16.00	3.00	2.00	2.00	72.00	28.86
278	Kab. Serang	2022	16.00	3.00	2.00	2.00	72.00	29.19
279	Kab. Tangerang	2022	16.00	3.00	3.00	2.00	72.00	30.60
280	Kota Cilegon	2022	16.00	3.00	3.00	2.00	23.00	29.25
281	Kota Serang	2022	16.00	3.00	3.00	2.00	15.00	28.90
282	Kota Tangerang	2022	16.00	3.00	3.00	3.00	29.00	30.68
283	Kota Tangerang Selatan	2022	16.00	3.00	2.00	2.00	14.00	30.85
284	Prov. Bali	2022	17.00	3.00	3.00	3.00	64.00	30.20
285	Kab. Badung	2022	17.00	3.00	2.00	2.00	64.00	30.51
286	Kab. Bangli	2022	17.00	3.00	2.00	2.00	64.00	28.05
287	Kab. Buleleng	2022	17.00	3.00	2.00	2.00	64.00	28.72
288	Kab. Gianyar	2022	17.00	3.00	2.00	2.00	64.00	28.83
289	Kab. Jembrana	2022	17.00	2.00	2.00	2.00	64.00	28.42
290	Kab. Karangasem	2022	17.00	2.00	2.00	2.00	64.00	28.10
291	Kab. Klungkung	2022	17.00	3.00	3.00	2.00	64.00	27.76
292	Kab. Tabanan	2022	17.00	3.00	3.00	2.00	64.00	28.61
293	Kota Denpasar	2022	17.00	3.00	3.00	2.00	30.00	29.52
294	Prov. Nusa Tenggara Barat	2022	18.00	3.00	3.00	2.00	64.00	30.27
295	Kab. Bima	2022	18.00	3.00	2.00	2.00	64.00	28.71
296	Kab. Dompu	2022	18.00	3.00	2.00	2.00	64.00	28.26
297	Kab. Lombok Barat	2022	18.00	3.00	3.00	2.00	64.00	28.80
298	Kab. Lombok Tengah	2022	18.00	3.00	2.00	2.00	64.00	28.96
299	Kab. Lombok Timur	2022	18.00	3.00	3.00	2.00	64.00	29.08
300	Kab. Lombok Utara	2022	18.00	2.00	2.00	2.00	14.00	28.23
301	Kab. Sumbawa	2022	18.00	3.00	2.00	2.00	64.00	28.83
302	Kab. Sumbawa Barat	2022	18.00	3.00	2.00	2.00	19.00	28.61
303	Kota Bima	2022	18.00	3.00	2.00	2.00	20.00	28.37
304	Kota Mataram	2022	18.00	3.00	3.00	2.00	30.00	28.95
305	Prov. Nusa Tenggara Timur	2022	19.00	3.00	2.00	2.00	64.00	30.09
306	Kab. Alor	2022	19.00	2.00	2.00	1.00	64.00	28.37
307	Kab. Belu	2022	19.00	3.00	2.00	2.00	64.00	28.26
308	Kab. Ende	2022	19.00	1.00	2.00	2.00	64.00	28.02
309	Kab. Flores Timur	2022	19.00	3.00	2.00	2.00	64.00	27.88
310	Kab. Kupang	2022	19.00	2.00	2.00	2.00	64.00	28.49
311	Kab. Lembata	2022	19.00	2.00	2.00	2.00	23.00	28.20

312	Kab. Malaka	2022	19.00	2.00	2.00	2.00	9.00	27.99
313	Kab. Manggarai	2022	19.00	3.00	2.00	2.00	64.00	28.46
314	Kab. Manggarai Barat	2022	19.00	2.00	2.00	2.00	19.00	28.99
315	Kab. Manggarai Timur	2022	19.00	2.00	2.00	2.00	15.00	28.29
316	Kab. Nagekeo	2022	19.00	2.00	2.00	2.00	15.00	28.35
317	Kab. Ngada	2022	19.00	2.00	2.00	2.00	64.00	28.18
318	Kab. Rote Ndao	2022	19.00	2.00	2.00	2.00	20.00	28.13
319	Kab. Sabu Raijua	2022	19.00	1.00	2.00	2.00	14.00	27.95
320	Kab. Sikka	2022	19.00	2.00	2.00	2.00	64.00	28.37
321	Kab. Sumba Barat	2022	19.00	2.00	2.00	2.00	64.00	27.92
322	Kab. Sumba Barat Daya	2022	19.00	2.00	2.00	2.00	15.00	28.26
323	Kab. Sumba Tengah	2022	19.00	1.00	2.00	2.00	15.00	27.91
324	Kab. Sumba Timur	2022	19.00	3.00	2.00	2.00	64.00	28.54
325	Kab. Timor Tengah Selatan	2022	19.00	2.00	2.00	2.00	64.00	28.36
326	Kab. Timor Tengah Utara	2022	19.00	2.00	2.00	2.00	64.00	28.18
327	Kota Kupang	2022	19.00	2.00	2.00	2.00	26.00	28.75
328	Prov. Kalimantan Barat	2022	20.00	3.00	2.00	2.00	66.00	30.33
329	Kab. Bengkayang	2022	20.00	2.00	1.00	1.00	23.00	28.53
330	Kab. Kapuas Hulu	2022	20.00	2.00	2.00	2.00	63.00	28.87
331	Kab. Kayong Utara	2022	20.00	3.00	2.00	1.00	15.00	28.14
332	Kab. Ketapang	2022	20.00	3.00	2.00	2.00	63.00	29.43
333	Kab. Kubu Raya	2022	20.00	3.00	2.00	2.00	15.00	28.44
334	Kab. Landak	2022	20.00	3.00	2.00	2.00	23.00	28.74
335	Kab. Melawi	2022	20.00	2.00	1.00	1.00	19.00	28.53
336	Kab. Mempawah	2022	20.00	3.00	2.00	2.00	23.00	28.03
337	Kab. Sambas	2022	20.00	3.00	2.00	2.00	63.00	28.77
338	Kab. Sanggau	2022	20.00	3.00	2.00	2.00	63.00	28.87
339	Kab. Sekadau	2022	20.00	2.00	2.00	1.00	19.00	28.44
340	Kab. Sintang	2022	20.00	3.00	2.00	2.00	63.00	29.23
341	Kota Pontianak	2022	20.00	3.00	3.00	2.00	63.00	29.90
342	Kota Singkawang	2022	20.00	3.00	2.00	2.00	21.00	28.53
343	Prov. Kalimantan Tengah	2022	21.00	3.00	2.00	2.00	64.00	30.14
344	Kab. Barito Selatan	2022	21.00	2.00	2.00	2.00	63.00	28.38
345	Kab. Barito Timur	2022	21.00	2.00	2.00	2.00	20.00	28.04
346	Kab. Barito Utara	2022	21.00	3.00	2.00	2.00	63.00	28.96
347	Kab. Gunung Mas	2022	21.00	2.00	2.00	2.00	20.00	28.36
348	Kab. Kapuas	2022	21.00	2.00	2.00	2.00	63.00	29.11
349	Kab. Katingan	2022	21.00	3.00	2.00	2.00	20.00	28.73
350	Kab. Kotawaringin Barat	2022	21.00	3.00	2.00	2.00	63.00	28.86
351	Kab. Kotawaringin Timur	2022	21.00	3.00	2.00	2.00	63.00	29.03
352	Kab. Lamandau	2022	21.00	2.00	2.00	2.00	20.00	28.28
353	Kab. Murung Raya	2022	21.00	2.00	2.00	2.00	20.00	28.87
354	Kab. Pulang Pisau	2022	21.00	2.00	2.00	2.00	20.00	28.47
355	Kab. Seruyan	2022	21.00	3.00	2.00	2.00	20.00	28.78
356	Kab. Sukamara	2022	21.00	2.00	2.00	2.00	20.00	28.55
357	Kota Palangka Raya	2022	21.00	3.00	2.00	2.00	57.00	29.06
358	Prov. Kalimantan Selatan	2022	22.00	3.00	2.00	2.00	66.00	30.68
359	Kab. Balangan	2022	22.00	3.00	2.00	2.00	19.00	28.89
360	Kab. Banjar	2022	22.00	3.00	2.00	2.00	63.00	28.97

361	Kab. Barito Kuala	2022	22.00	2.00	2.00	2.00	63.00	28.59
362	Kab. Hulu Sungai Selatan	2022	22.00	3.00	3.00	2.00	63.00	28.99
363	Kab. Hulu Sungai Tengah	2022	22.00	2.00	2.00	2.00	63.00	28.51
364	Kab. Hulu Sungai Utara	2022	22.00	2.00	2.00	2.00	63.00	28.74
365	Kab. Kotabaru	2022	22.00	2.00	2.00	2.00	63.00	29.27
366	Kab. Tabalong	2022	22.00	2.00	2.00	2.00	57.00	29.23
367	Kab. Tanah Bumbu	2022	22.00	2.00	2.00	2.00	19.00	29.21
368	Kab. Tanah Laut	2022	22.00	3.00	2.00	2.00	57.00	29.25
369	Kab. Tapin	2022	22.00	2.00	2.00	2.00	57.00	28.70
370	Kota Banjarbaru	2022	22.00	3.00	2.00	2.00	23.00	28.83
371	Kota Banjarmasin	2022	22.00	3.00	2.00	2.00	63.00	29.44
372	Prov. Kalimantan Timur	2022	23.00	3.00	2.00	2.00	66.00	31.28
373	Kab. Berau	2022	23.00	3.00	2.00	2.00	63.00	29.98
374	Kab. Kutai Barat	2022	23.00	3.00	2.00	2.00	23.00	29.64
375	Kab. Kutai Kartanegara	2022	23.00	3.00	2.00	2.00	63.00	30.58
376	Kab. Kutai Timur	2022	23.00	2.00	2.00	2.00	23.00	30.23
377	Kab. Mahakam Ulu	2022	23.00	2.00	2.00	2.00	9.00	28.87
378	Kab. Paser	2022	23.00	3.00	2.00	2.00	63.00	29.73
379	Kab. Penajam Paser Utara	2022	23.00	2.00	2.00	2.00	20.00	29.25
380	Kota Balikpapan	2022	23.00	3.00	3.00	2.00	63.00	30.21
381	Kota Bontang	2022	23.00	3.00	3.00	2.00	23.00	29.33
382	Kota Samarinda	2022	23.00	3.00	2.00	2.00	63.00	30.69
383	Prov. Kalimantan Utara	2022	24.00	3.00	2.00	2.00	10.00	29.68
384	Kab. Bulungan	2022	24.00	3.00	3.00	2.00	63.00	29.40
385	Kab. Malinau	2022	24.00	2.00	2.00	2.00	23.00	29.22
386	Kab. Nunukan	2022	24.00	3.00	2.00	2.00	23.00	29.14
387	Kab. Tana Tidung	2022	24.00	3.00	3.00	2.00	15.00	28.80
388	Kota Tarakan	2022	24.00	3.00	3.00	2.00	25.00	29.43
389	Prov. Sulawesi Utara	2022	25.00	2.00	2.00	1.00	58.00	30.03
390	Kab. Bolaang Mongondow	2022	25.00	2.00	2.00	1.00	63.00	28.30
391	Kab. Bolaang Mongondow Selatan	2022	25.00	3.00	1.00	1.00	14.00	27.79
392	Kab. Bolaang Mongondow Timur	2022	25.00	3.00	2.00	2.00	14.00	27.53
393	Kab. Bolaang Mongondow Utara	2022	25.00	2.00	2.00	1.00	15.00	27.95
394	Kab. Kepulauan Sangihe	2022	25.00	3.00	2.00	1.00	63.00	28.29
395	Kab. Kep. Siau Tagulandang Biaro	2022	25.00	2.00	2.00	2.00	15.00	27.94
396	Kab. Kepulauan Talaud	2022	25.00	3.00	2.00	2.00	20.00	28.08
397	Kab. Minahasa	2022	25.00	2.00	2.00	1.00	63.00	28.47
398	Kab. Minahasa Selatan	2022	25.00	2.00	1.00	1.00	19.00	28.15
399	Kab. Minahasa Tenggara	2022	25.00	3.00	3.00	3.00	15.00	28.00
400	Kab. Minahasa Utara	2022	25.00	1.00	2.00	1.00	19.00	28.27
401	Kota Bitung	2022	25.00	3.00	2.00	1.00	72.00	28.54
402	Kota Kotamobagu	2022	25.00	2.00	3.00	2.00	15.00	27.86
403	Kota Manado	2022	25.00	3.00	2.00	1.00	63.00	29.27
404	Kota Tomohon	2022	25.00	3.00	2.00	1.00	19.00	28.20

405	Prov. Sulawesi Tengah	2022	26.00	3.00	3.00	2.00	58.00	29.63
406	Kab. Banggai	2022	26.00	3.00	3.00	2.00	63.00	28.65
407	Kab. Banggai Kepulauan	2022	26.00	2.00	2.00	2.00	23.00	28.94
408	Kab. Banggai Laut	2022	26.00	3.00	2.00	1.00	9.00	27.85
409	Kab. Buol	2022	26.00	3.00	2.00	2.00	23.00	28.33
410	Kab. Donggala	2022	26.00	2.00	2.00	1.00	63.00	28.49
411	Kab. Morowali	2022	26.00	3.00	2.00	2.00	23.00	28.69
412	Kab. Morowali Utara	2022	26.00	2.00	2.00	1.00	9.00	28.43
413	Kab. Parigi Moutong	2022	26.00	3.00	2.00	2.00	20.00	28.63
414	Kab. Poso	2022	26.00	3.00	3.00	2.00	63.00	28.53
415	Kab. Sigi	2022	26.00	2.00	3.00	2.00	14.00	28.25
416	Kab. Tojo Una-Una	2022	26.00	2.00	2.00	2.00	19.00	28.39
417	Kab. Tolitoli	2022	26.00	2.00	2.00	2.00	63.00	28.42
418	Kota Palu	2022	26.00	3.00	3.00	2.00	28.00	28.75
419	Prov. Sulawesi Selatan	2022	27.00	2.00	2.00	2.00	58.00	30.59
420	Kab. Bantaeng	2022	27.00	3.00	2.00	2.00	63.00	28.52
421	Kab. Barru	2022	27.00	2.00	2.00	2.00	63.00	28.46
422	Kab. Bone	2022	27.00	3.00	2.00	2.00	63.00	28.83
423	Kab. Bulukumba	2022	27.00	3.00	2.00	2.00	63.00	28.61
424	Kab. Enrekang	2022	27.00	3.00	2.00	2.00	63.00	28.54
425	Kab. Gowa	2022	27.00	3.00	2.00	2.00	63.00	29.15
426	Kab. Jeneponto	2022	27.00	2.00	2.00	2.00	63.00	28.49
427	Kab. Kep. Selayar	2022	27.00	2.00	2.00	2.00	63.00	28.31
428	Kab. Luwu	2022	27.00	2.00	2.00	2.00	63.00	28.68
429	Kab. Luwu Timur	2022	27.00	3.00	2.00	2.00	19.00	28.89
430	Kab. Luwu Utara	2022	27.00	3.00	2.00	2.00	23.00	28.25
431	Kab. Maros	2022	27.00	3.00	3.00	3.00	63.00	28.90
432	Kab. Pangkajene Kepulauan	2022	27.00	2.00	2.00	2.00	63.00	28.32
433	Kab. Pinrang	2022	27.00	3.00	2.00	2.00	63.00	28.77
434	Kab. Sidenreng Rappang	2022	27.00	3.00	2.00	2.00	63.00	28.56
435	Kab. Sinjai	2022	27.00	3.00	3.00	2.00	63.00	28.54
436	Kab. Soppeng	2022	27.00	2.00	2.00	2.00	63.00	28.58
437	Kab. Takalar	2022	27.00	1.00	2.00	2.00	63.00	28.22
438	Kab. Tana Toraja	2022	27.00	2.00	1.00	1.00	63.00	28.90
439	Kab. Toraja utara	2022	27.00	2.00	2.00	2.00	14.00	29.85
440	Kab. Wajo	2022	27.00	3.00	2.00	2.00	63.00	28.88
441	Kota Makassar	2022	27.00	3.00	2.00	2.00	63.00	31.07
442	Kota Palopo	2022	27.00	3.00	2.00	2.00	20.00	28.55
443	Kota Parepare	2022	27.00	3.00	3.00	2.00	63.00	28.46
444	Prov. Sulawesi Tenggara	2022	28.00	3.00	2.00	2.00	58.00	30.30
445	Kab. Bombana	2022	28.00	2.00	3.00	2.00	19.00	28.40
446	Kab. Buton	2022	28.00	2.00	2.00	1.00	63.00	28.33
447	Kab. Buton Selatan	2022	28.00	2.00	2.00	1.00	8.00	28.00
448	Kab. Buton Tengah	2022	28.00	2.00	2.00	1.00	8.00	28.47
449	Kab. Buton Utara	2022	28.00	2.00	1.00	1.00	15.00	28.20
450	Kab. Kolaka	2022	28.00	2.00	2.00	2.00	63.00	28.75
451	Kab. Kolaka Timur	2022	28.00	2.00	2.00	2.00	9.00	27.99
452	Kab. Kolaka Utara	2022	28.00	3.00	2.00	2.00	19.00	28.37
453	Kab. Konawe	2022	28.00	2.00	2.00	2.00	63.00	28.51

454	Kab. Konawe Kepulauan	2022	28.00	2.00	2.00	2.00	9.00	27.85
455	Kab. Konawe Selatan	2022	28.00	2.00	2.00	2.00	19.00	28.63
456	Kab. Konawe Utara	2022	28.00	2.00	2.00	2.00	15.00	28.40
457	Kab. Muna	2022	28.00	2.00	2.00	2.00	63.00	28.69
458	Kab. Muna Barat	2022	28.00	2.00	1.00	1.00	8.00	27.89
460	Kota Baubau	2022	28.00	2.00	2.00	2.00	21.00	28.58
462	Prov. Gorontalo	2022	29.00	3.00	3.00	2.00	22.00	28.61
463	Kab. Boalemo	2022	29.00	3.00	2.00	2.00	23.00	28.02
464	Kab. Bone Bolango	2022	29.00	3.00	2.00	2.00	19.00	28.13
465	Kab. Gorontalo	2022	29.00	3.00	2.00	1.00	63.00	28.32
466	Kab. Gorontalo Utara	2022	29.00	3.00	2.00	1.00	15.00	27.88
467	Kab. Pohuwato	2022	29.00	3.00	2.00	1.00	19.00	28.02
468	Kota Gorontalo	2022	29.00	3.00	2.00	2.00	63.00	28.19
469	Prov. Sulawesi Barat	2022	30.00	3.00	2.00	2.00	20.00	28.84
470	Kab. Majene	2022	30.00	3.00	2.00	2.00	63.00	28.07
471	Kab. Mamasa	2022	30.00	3.00	2.00	1.00	20.00	28.11
472	Kab. Mamuju	2022	30.00	3.00	2.00	2.00	63.00	28.51
473	Kab. Mamuju Tengah	2022	30.00	3.00	2.00	2.00	9.00	27.92
474	Kab. Pasangkayu	2022	30.00	3.00	2.00	2.00	19.00	28.42
475	Kab. Polewali Mandar	2022	30.00	3.00	2.00	2.00	63.00	28.51
476	Prov. Maluku	2022	31.00	3.00	2.00	2.00	64.00	29.53
477	Kab. Buru	2022	31.00	2.00	3.00	2.00	23.00	27.78
482	Kab. Maluku Tenggara	2022	31.00	2.00	1.00	1.00	64.00	28.15
488	Prov. Maluku Utara	2022	32.00	3.00	2.00	2.00	23.00	29.45
489	Kab. Halmahera Barat	2022	32.00	3.00	3.00	3.00	64.00	28.08
490	Kab. Halmahera Selatan	2022	32.00	3.00	2.00	2.00	19.00	28.58
491	Kab. Halmahera Tengah	2022	32.00	2.00	2.00	1.00	32.00	28.77
492	Kab. Halmahera Timur	2022	32.00	1.00	1.00	1.00	19.00	28.72
493	Kab. Halmahera Utara	2022	32.00	3.00	2.00	2.00	19.00	28.30
494	Kab. Kepulauan Sula	2022	32.00	2.00	2.00	2.00	19.00	27.85
495	Kab. Pulau Morotai	2022	32.00	2.00	2.00	2.00	14.00	28.28
496	Kab. Pulau Taliabu	2022	32.00	1.00	2.00	2.00	9.00	28.22
497	Kota Ternate	2022	32.00	3.00	3.00	2.00	23.00	28.65
498	Kota Tidore Kepulauan	2022	32.00	3.00	2.00	2.00	19.00	28.35
499	Prov. Papua	2022	33.00	2.00	2.00	1.00	53.00	30.79
500	Kab. Asmat	2022	33.00	1.00	1.00	1.00	20.00	28.69
501	Kab. Biak Numfor	2022	33.00	2.00	1.00	1.00	53.00	28.13
502	Kab. Boven Digoel	2022	33.00	2.00	1.00	1.00	20.00	28.98
503	Kab. Deiyai	2022	33.00	1.00	1.00	1.00	14.00	27.87
504	Kab. Dogiyai	2022	33.00	1.00	1.00	1.00	14.00	28.11
505	Kab. Intan Jaya	2022	33.00	1.00	1.00	1.00	14.00	28.73
506	Kab. Jayapura	2022	33.00	2.00	2.00	2.00	53.00	28.72
507	Kab. Jayawijaya	2022	33.00	2.00	2.00	2.00	53.00	28.78
508	Kab. Keerom	2022	33.00	3.00	2.00	2.00	20.00	28.29
509	Kab. Kepulauan Yapen	2022	33.00	3.00	2.00	2.00	53.00	28.40
510	Kab. Lanny Jaya	2022	33.00	1.00	1.00	1.00	14.00	28.50
511	Kab. Mamberamo Raya	2022	33.00	1.00	1.00	1.00	15.00	28.52
512	Kab. Mamberamo Tengah	2022	33.00	1.00	1.00	1.00	14.00	28.41
513	Kab. Mappi	2022	33.00	2.00	2.00	1.00	20.00	28.74

514	Kab. Merauke	2022	33.00	3.00	2.00	2.00	53.00	29.32
515	Kab. Mimika	2022	33.00	1.00	2.00	1.00	23.00	29.91
516	Kab. Nabire	2022	33.00	2.00	2.00	1.00	53.00	28.43
517	Kab. Nduga	2022	33.00	2.00	1.00	1.00	14.00	28.48
518	Kab. Paniai	2022	33.00	1.00	2.00	1.00	23.00	28.06
519	Kab. Pegunungan Bintang	2022	33.00	2.00	2.00	2.00	20.00	28.76
520	Kab. Puncak	2022	33.00	1.00	1.00	1.00	14.00	28.30
521	Kab. Puncak Jaya	2022	33.00	2.00	1.00	1.00	23.00	28.33
522	Kab. Sarmi	2022	33.00	1.00	1.00	1.00	20.00	28.44
523	Kab. Supiori	2022	33.00	1.00	1.00	2.00	19.00	28.44
524	Kab. Tolikara	2022	33.00	1.00	1.00	1.00	20.00	28.48
525	Kab. Waropen	2022	33.00	1.00	1.00	1.00	20.00	28.31
526	Kab. Yahukimo	2022	33.00	1.00	1.00	1.00	20.00	28.34
527	Kab. Yalimo	2022	33.00	1.00	1.00	1.00	14.00	28.32
528	Kota Jayapura	2022	33.00	3.00	1.00	1.00	29.00	28.77
529	Prov. Papua Barat	2022	34.00	3.00	2.00	2.00	23.00	30.52
530	Kab. Fakfak	2022	34.00	2.00	2.00	1.00	53.00	28.60
531	Kab. Kaimana	2022	34.00	1.00	2.00	2.00	20.00	28.44
532	Kab. Manokwari	2022	34.00	3.00	2.00	2.00	53.00	28.55
533	Kab. Manokwari Selatan	2022	34.00	1.00	2.00	2.00	10.00	27.92
534	Kab. Maybrat	2022	34.00	1.00	2.00	2.00	13.00	28.40
535	Kab. Pegunungan Arfak	2022	34.00	1.00	2.00	1.00	10.00	28.08
536	Kab. Raja Ampat	2022	34.00	2.00	2.00	2.00	20.00	28.82
537	Kab. Sorong	2022	34.00	3.00	3.00	1.00	53.00	29.17
538	Kab. Sorong Selatan	2022	34.00	1.00	2.00	2.00	20.00	28.32
539	Kab. Tambrauw	2022	34.00	1.00	2.00	2.00	14.00	28.54
540	Kab. Teluk Bintuni	2022	34.00	1.00	1.00	1.00	20.00	29.49
541	Kab. Teluk Wondama	2022	34.00	1.00	2.00	2.00	20.00	28.43
542	Kota Sorong	2022	34.00	2.00	1.00	1.00	23.00	29.06
1	Prov. Aceh	2021	1.00	3.00	2.00	2.00	65.00	31.09
2	Kab. Aceh Barat	2021	1.00	3.00	2.00	2.00	65.00	28.89
3	Kab. Aceh Barat Daya	2021	1.00	2.00	2.00	2.00	19.00	28.36
4	Kab. Aceh Besar	2021	1.00	2.00	2.00	2.00	65.00	28.77
5	Kab. Aceh Jaya	2021	1.00	2.00	2.00	2.00	19.00	28.57
6	Kab. Aceh Selatan	2021	1.00	3.00	2.00	2.00	65.00	28.75
7	Kab. Aceh Singkil	2021	1.00	2.00	2.00	2.00	22.00	28.06
8	Kab. Aceh Tamiang	2021	1.00	3.00	2.00	2.00	19.00	28.63
9	Kab. Aceh Tengah	2021	1.00	2.00	2.00	2.00	65.00	28.63
10	Kab. Aceh Tenggara	2021	1.00	2.00	2.00	2.00	47.00	28.87
11	Kab. Aceh Timur	2021	1.00	2.00	1.00	1.00	65.00	28.85
12	Kab. Aceh Utara	2021	1.00	3.00	2.00	2.00	65.00	29.22
13	Kab. Bener Meriah	2021	1.00	2.00	2.00	2.00	18.00	28.17
14	Kab. Bireuen	2021	1.00	2.00	1.00	1.00	22.00	28.89
15	Kab. Gayo Lues	2021	1.00	2.00	2.00	2.00	19.00	28.39
16	Kab. Nagan Raya	2021	1.00	2.00	2.00	2.00	19.00	28.43
17	Kab. Pidie	2021	1.00	3.00	2.00	2.00	65.00	29.00
18	Kab. Pidie Jaya	2021	1.00	2.00	2.00	2.00	14.00	28.23
19	Kab. Simeulue	2021	1.00	2.00	2.00	2.00	22.00	28.13
20	Kota Banda Aceh	2021	1.00	3.00	2.00	2.00	65.00	29.26

21	Kota Langsa	2021	1.00	3.00	2.00	2.00	20.00	28.31
22	Kota Lhokseumawe	2021	1.00	3.00	2.00	2.00	20.00	28.37
23	Kota Sabang	2021	1.00	2.00	2.00	2.00	56.00	28.01
24	Kota Subulussalam	2021	1.00	2.00	2.00	2.00	14.00	28.02
25	Prov. Sumatera Utara	2021	2.00	2.00	2.00	2.00	65.00	30.57
26	Kab. Asahan	2021	2.00	2.00	2.00	2.00	65.00	28.92
27	Kab. Batu Bara	2021	2.00	2.00	2.00	2.00	14.00	28.40
28	Kab. Dairi	2021	2.00	3.00	2.00	2.00	57.00	28.32
29	Kab. Deli Serdang	2021	2.00	2.00	2.00	2.00	65.00	29.71
30	Kab. Humbang Hasundutan	2021	2.00	3.00	2.00	2.00	18.00	28.35
31	Kab. Karo	2021	2.00	2.00	2.00	2.00	65.00	28.60
32	Kab. Labuhan batu	2021	2.00	2.00	2.00	2.00	65.00	28.65
33	Kab. Labuhan Batu Selatan	2021	2.00	2.00	2.00	2.00	13.00	28.17
35	Kab. Langkat	2021	2.00	3.00	2.00	2.00	65.00	29.06
37	Kab. Nias	2021	2.00	2.00	1.00	1.00	65.00	28.25
41	Kab. Padang Lawas	2021	2.00	2.00	2.00	2.00	14.00	28.15
43	Kab. Pakpak Bharat	2021	2.00	2.00	2.00	2.00	18.00	27.64
47	Kab. Tapanuli Selatan	2021	2.00	2.00	2.00	2.00	65.00	28.70
48	Kab. Tapanuli Tengah	2021	2.00	2.00	2.00	2.00	65.00	28.27
51	Kota Binjai	2021	2.00	3.00	2.00	2.00	65.00	27.92
52	Kota Gunung Sitoli	2021	2.00	2.00	2.00	2.00	13.00	28.15
53	Kota Medan	2021	2.00	2.00	2.00	2.00	65.00	31.17
54	Kota Padang Sidempuan	2021	2.00	2.00	2.00	2.00	20.00	27.97
56	Kota Sibolga	2021	2.00	2.00	2.00	2.00	65.00	28.12
57	Kota Tanjung Balai	2021	2.00	2.00	2.00	2.00	65.00	27.97
58	Kota Tebing Tinggi	2021	2.00	3.00	2.00	2.00	65.00	28.30
59	Prov. Sumatera Barat	2021	3.00	3.00	2.00	2.00	63.00	30.06
60	Kab. Agam	2021	3.00	2.00	2.00	2.00	65.00	28.36
61	Kab. Dharmasraya	2021	3.00	3.00	2.00	2.00	18.00	28.55
62	Kab. Kep. Mentawai	2021	3.00	2.00	2.00	2.00	22.00	28.32
63	Kab. Lima Puluh Kota	2021	3.00	3.00	2.00	2.00	65.00	28.20
64	Kab. Padang Pariaman	2021	3.00	2.00	1.00	1.00	65.00	27.92
65	Kab. Pasaman	2021	3.00	2.00	2.00	2.00	65.00	28.29
66	Kab. Pasaman Barat	2021	3.00	2.00	2.00	2.00	18.00	28.55
67	Kab. Pesisir Selatan	2021	3.00	3.00	2.00	2.00	65.00	28.60
68	Kab. Sijunjung	2021	3.00	2.00	2.00	2.00	65.00	28.29
69	Kab. Solok	2021	3.00	3.00	2.00	2.00	65.00	28.20
70	Kab. Solok Selatan	2021	3.00	2.00	2.00	2.00	18.00	28.29
71	Kab. Tanah Datar	2021	3.00	2.00	2.00	2.00	65.00	27.90
72	Kota Bukit Tinggi	2021	3.00	3.00	2.00	2.00	65.00	28.35
73	Kota Padang	2021	3.00	2.00	2.00	2.00	65.00	29.69
74	Kota Padang Panjang	2021	3.00	3.00	2.00	2.00	65.00	27.89
75	Kota Pariaman	2021	3.00	3.00	2.00	2.00	19.00	27.40
76	Kota Payakumbuh	2021	3.00	2.00	2.00	2.00	65.00	27.99
77	Kota Sawahlunto	2021	3.00	2.00	2.00	2.00	65.00	27.62
78	Kota Solok	2021	3.00	3.00	1.00	1.00	65.00	28.05
79	Prov. Riau	2021	4.00	3.00	3.00	3.00	63.00	31.12
80	Kab. Bengkalis	2021	4.00	2.00	3.00	3.00	65.00	29.87

81	Kab. Indragiri Hilir	2021	4.00	3.00	3.00	3.00	56.00	28.99
82	Kab. Indragiri Hulu	2021	4.00	3.00	2.00	2.00	65.00	28.86
83	Kab. Kampar	2021	4.00	3.00	2.00	2.00	65.00	29.13
84	Kab. Kepulauan Meranti	2021	4.00	3.00	2.00	2.00	12.00	28.64
85	Kab. Kuantan Singingi	2021	4.00	2.00	2.00	2.00	22.00	28.64
86	Kab. Pelalawan	2021	4.00	3.00	2.00	2.00	22.00	29.05
87	Kab. Rokan Hilir	2021	4.00	3.00	2.00	2.00	22.00	29.38
88	Kab. Rokan Hulu	2021	4.00	3.00	3.00	3.00	22.00	28.79
89	Kab. Siak	2021	4.00	2.00	2.00	2.00	22.00	29.44
90	Kota Dumai	2021	4.00	3.00	2.00	2.00	22.00	28.76
91	Kota Pekanbaru	2021	4.00	3.00	2.00	2.00	65.00	29.69
92	Prov. Jambi	2021	5.00	3.00	2.00	2.00	63.00	29.89
93	Kab. Batang Hari	2021	5.00	3.00	3.00	3.00	65.00	28.32
94	Kab. Bungo	2021	5.00	3.00	2.00	2.00	65.00	28.19
95	Kab. Kerinci	2021	5.00	2.00	2.00	2.00	63.00	28.10
96	Kab. Merangin	2021	5.00	2.00	1.00	1.00	65.00	28.55
97	Kab. Muaro Jambi	2021	5.00	2.00	2.00	2.00	22.00	28.60
98	Kab. Sarolangun	2021	5.00	2.00	2.00	2.00	22.00	28.56
99	Kab. Tanjung Jabung Barat	2021	5.00	2.00	2.00	2.00	65.00	29.22
100	Kab. Tanjung Jabung Timur	2021	5.00	2.00	2.00	2.00	22.00	28.44
101	Kab. Tebo	2021	5.00	3.00	2.00	2.00	22.00	28.55
102	Kota Jambi	2021	5.00	3.00	2.00	2.00	65.00	29.09
103	Kota Sungai Penuh	2021	5.00	2.00	2.00	2.00	13.00	28.11
104	Prov. Sumatera Selatan	2021	6.00	2.00	2.00	2.00	62.00	31.14
105	Kab. Banyuasin	2021	6.00	3.00	1.00	1.00	19.00	29.20
106	Kab. Empat Lawang	2021	6.00	2.00	1.00	1.00	14.00	28.51
107	Kab. Lahat	2021	6.00	3.00	2.00	2.00	62.00	28.83
108	Kab. Muara Enim	2021	6.00	2.00	1.00	1.00	62.00	29.57
109	Kab. Musi Banyuasin	2021	6.00	2.00	1.00	1.00	62.00	29.69
110	Kab. Musi Rawas	2021	6.00	3.00	2.00	2.00	62.00	29.06
111	Kab. Musi Rawas Utara	2021	6.00	2.00	1.00	1.00	8.00	28.45
112	Kab. Ogan Ilir	2021	6.00	2.00	1.00	1.00	18.00	28.61
113	Kab. Ogan Komering Ilir	2021	6.00	3.00	2.00	2.00	62.00	29.11
114	Kab. Ogan Komering Ulu	2021	6.00	2.00	2.00	2.00	62.00	28.82
115	Kab. Ogan Komering Ulu Selatan	2021	6.00	2.00	1.00	1.00	18.00	28.73
116	Kab. Ogan Komering Ulu Timur	2021	6.00	2.00	1.00	1.00	18.00	28.75
117	Kab. Penukal Abab Lematang Ilir	2021	6.00	2.00	2.00	2.00	8.00	28.76
118	Kota Lubuk Linggau	2021	6.00	3.00	2.00	2.00	20.00	28.79
119	Kota Pagar Alam	2021	6.00	2.00	2.00	2.00	20.00	28.49
120	Kota Palembang	2021	6.00	3.00	2.00	2.00	62.00	30.44
121	Kota Prabumulih	2021	6.00	2.00	2.00	2.00	20.00	28.62
122	Prov. Bengkulu	2021	7.00	3.00	1.00	1.00	54.00	29.52
123	Kab. Bengkulu Selatan	2021	7.00	2.00	1.00	1.00	62.00	27.96
124	Kab. Bengkulu Tengah	2021	7.00	2.00	1.00	1.00	13.00	28.02
125	Kab. Bengkulu Utara	2021	7.00	2.00	1.00	1.00	62.00	28.26

126	Kab. Kaur	2021	7.00	2.00	1.00	1.00	18.00	27.93
127	Kab. Kepahiang	2021	7.00	3.00	2.00	2.00	18.00	27.94
128	Kab. Lebong	2021	7.00	2.00	1.00	1.00	18.00	28.17
129	Kab. Mukomuko	2021	7.00	2.00	1.00	1.00	18.00	28.20
130	Kab. Rejang Lebong	2021	7.00	3.00	1.00	1.00	62.00	28.06
131	Kab. Seluma	2021	7.00	2.00	1.00	1.00	18.00	28.18
132	Kota Bengkulu	2021	7.00	3.00	1.00	1.00	62.00	28.34
133	Prov. Lampung	2021	8.00	3.00	2.00	2.00	57.00	30.10
134	Kab. Lampung Barat	2021	8.00	3.00	2.00	2.00	30.00	28.60
135	Kab. Lampung Selatan	2021	8.00	2.00	2.00	2.00	62.00	28.83
136	Kab. Lampung Tengah	2021	8.00	3.00	2.00	2.00	62.00	29.00
137	Kab. Lampung Timur	2021	8.00	3.00	2.00	2.00	22.00	28.36
138	Kab. Lampung Utara	2021	8.00	2.00	2.00	2.00	62.00	28.45
139	Kab. Mesuji	2021	8.00	2.00	2.00	2.00	13.00	28.34
140	Kab. Pesawaran	2021	8.00	3.00	2.00	2.00	14.00	28.46
141	Kab. Pesisir Barat	2021	8.00	3.00	2.00	2.00	9.00	28.17
142	Kab. Pringsewu	2021	8.00	3.00	3.00	3.00	13.00	28.41
143	Kab. Tanggamus	2021	8.00	3.00	2.00	2.00	24.00	28.51
144	Kab. Tulang Bawang	2021	8.00	3.00	2.00	2.00	24.00	28.29
145	Kab. Tulang Bawang Barat	2021	8.00	3.00	3.00	3.00	13.00	28.28
146	Kab. Way Kanan	2021	8.00	3.00	2.00	2.00	22.00	28.58
147	Kota Bandar Lampung	2021	8.00	3.00	2.00	2.00	62.00	29.35
148	Kota Metro	2021	8.00	3.00	2.00	2.00	22.00	28.64
149	Prov. Bangka Belitung	2021	9.00	3.00	2.00	2.00	21.00	29.25
150	Kab. Bangka	2021	9.00	3.00	2.00	2.00	62.00	28.38
151	Kab. Bangka Barat	2021	9.00	2.00	2.00	2.00	18.00	27.98
152	Kab. Bangka Selatan	2021	9.00	2.00	1.00	1.00	18.00	28.19
153	Kab. Bangka Tengah	2021	9.00	3.00	2.00	2.00	18.00	28.09
154	Kab. Belitung	2021	9.00	2.00	2.00	2.00	62.00	28.47
155	Kab. Belitung Timur	2021	9.00	2.00	1.00	1.00	18.00	28.11
156	Kota Pangkal Pinang	2021	9.00	2.00	2.00	2.00	62.00	28.81
157	Prov. Kepulauan Riau	2021	10.00	2.00	2.00	2.00	19.00	29.52
158	Kab. Bintan	2021	10.00	3.00	2.00	2.00	65.00	28.51
159	Kab. Karimun	2021	10.00	3.00	2.00	2.00	22.00	28.46
160	Kab. Kepulauan Anambas	2021	10.00	3.00	2.00	2.00	13.00	28.31
161	Kab. Lingga	2021	10.00	3.00	2.00	2.00	18.00	28.26
162	Kab. Natuna	2021	10.00	3.00	2.00	2.00	22.00	28.66
163	Kota Batam	2021	10.00	3.00	2.00	2.00	22.00	29.71
164	Kota Tanjung Pinang	2021	10.00	3.00	2.00	2.00	20.00	28.31
165	Prov. DKI Jakarta	2021	11.00	2.00	2.00	2.00	65.00	33.93
167	Kab. Bandung	2021	12.00	2.00	2.00	2.00	71.00	30.14
168	Kab. Bandung Barat	2021	12.00	1.00	1.00	1.00	14.00	29.03
171	Kab. Ciamis	2021	12.00	2.00	1.00	1.00	71.00	29.00
172	Kab. Cianjur	2021	12.00	2.00	1.00	1.00	71.00	29.52
175	Kab. Indramayu	2021	12.00	2.00	1.00	1.00	71.00	29.44
177	Kab. Kuningan	2021	12.00	2.00	3.00	3.00	71.00	28.66
178	Kab. Majalengka	2021	12.00	2.00	2.00	2.00	71.00	29.34
179	Kab. Pangandaran	2021	12.00	2.00	2.00	2.00	9.00	28.56
180	Kab. Purwakarta	2021	12.00	2.00	1.00	1.00	53.00	28.70

181	Kab. Subang	2021	12.00	2.00	1.00	1.00	53.00	29.19
182	Kab. Sukabumi	2021	12.00	2.00	1.00	1.00	71.00	29.29
184	Kab. Tasikmalaya	2021	12.00	2.00	1.00	1.00	71.00	29.18
185	Kota Bandung	2021	12.00	2.00	1.00	1.00	71.00	31.41
186	Kota Banjar	2021	12.00	3.00	2.00	2.00	19.00	28.10
187	Kota Bekasi	2021	12.00	3.00	2.00	2.00	25.00	30.35
191	Kota Depok	2021	12.00	3.00	3.00	3.00	22.00	30.39
192	Kota Sukabumi	2021	12.00	2.00	2.00	2.00	71.00	28.21
193	Kota Tasikmalaya	2021	12.00	2.00	1.00	1.00	20.00	28.98
194	Prov. Jawa Tengah	2021	13.00	3.00	3.00	3.00	71.00	31.30
195	Kab. Banjarnegara	2021	13.00	2.00	2.00	2.00	71.00	29.16
196	Kab. Banyumas	2021	13.00	2.00	2.00	2.00	71.00	29.61
197	Kab. Batang	2021	13.00	3.00	2.00	2.00	56.00	28.74
198	Kab. Blora	2021	13.00	2.00	2.00	2.00	71.00	28.89
199	Kab. Boyolali	2021	13.00	3.00	2.00	2.00	71.00	29.17
200	Kab. Brebes	2021	13.00	2.00	2.00	2.00	71.00	28.98
201	Kab. Cilacap	2021	13.00	3.00	2.00	2.00	71.00	29.48
202	Kab. Demak	2021	13.00	3.00	2.00	2.00	71.00	29.41
203	Kab. Grobogan	2021	13.00	3.00	2.00	2.00	71.00	29.05
204	Kab. Jepara	2021	13.00	2.00	2.00	2.00	71.00	29.53
205	Kab. Karanganyar	2021	13.00	2.00	2.00	2.00	71.00	29.22
206	Kab. Kebumen	2021	13.00	3.00	2.00	2.00	71.00	29.17
207	Kab. Kendal	2021	13.00	2.00	2.00	2.00	71.00	28.92
208	Kab. Klaten	2021	13.00	3.00	2.00	2.00	71.00	28.89
209	Kab. Kudus	2021	13.00	3.00	2.00	2.00	71.00	29.21
210	Kab. Magelang	2021	13.00	3.00	2.00	2.00	71.00	28.91
211	Kab. Pati	2021	13.00	3.00	2.00	2.00	71.00	29.48
212	Kab. Pekalongan	2021	13.00	3.00	2.00	2.00	71.00	28.78
213	Kab. Pemalang	2021	13.00	3.00	2.00	2.00	71.00	28.99
214	Kab. Purbalingga	2021	13.00	3.00	2.00	2.00	71.00	28.68
215	Kab. Purworejo	2021	13.00	3.00	2.00	2.00	71.00	28.83
216	Kab. Rembang	2021	13.00	2.00	2.00	2.00	71.00	28.55
217	Kab. Semarang	2021	13.00	3.00	2.00	2.00	71.00	29.30
218	Kab. Sragen	2021	13.00	3.00	2.00	2.00	71.00	29.07
219	Kab. Sukoharjo	2021	13.00	3.00	2.00	2.00	71.00	29.47
220	Kab. Tegal	2021	13.00	3.00	2.00	2.00	71.00	28.98
221	Kab. Temanggung	2021	13.00	3.00	2.00	2.00	71.00	28.86
222	Kab. Wonogiri	2021	13.00	2.00	2.00	2.00	71.00	29.00
223	Kab. Wonosobo	2021	13.00	3.00	2.00	2.00	71.00	28.96
224	Kota Magelang	2021	13.00	3.00	2.00	2.00	71.00	29.10
225	Kota Pekalongan	2021	13.00	3.00	2.00	2.00	71.00	28.75
226	Kota Salatiga	2021	13.00	3.00	2.00	2.00	71.00	28.79
227	Kota Semarang	2021	13.00	3.00	2.00	2.00	71.00	30.70
228	Kota Surakarta	2021	13.00	3.00	2.00	2.00	71.00	30.17
229	Kota Tegal	2021	13.00	2.00	2.00	2.00	71.00	28.53
230	Prov. D.I. Yogyakarta	2021	14.00	3.00	3.00	3.00	71.00	30.12
231	Kab. Bantul	2021	14.00	3.00	2.00	2.00	71.00	28.92
232	Kab. Gunung kidul	2021	14.00	3.00	2.00	2.00	71.00	28.83
233	Kab. Kulon Progo	2021	14.00	3.00	2.00	2.00	70.00	28.55
234	Kab. Sleman	2021	14.00	3.00	2.00	2.00	71.00	29.39

235	Kota Yogyakarta	2021	14.00	3.00	2.00	2.00	71.00	29.18
236	Prov. Jawa Timur	2021	15.00	3.00	2.00	2.00	71.00	31.41
237	Kab. Bangkalan	2021	15.00	3.00	2.00	2.00	71.00	28.82
238	Kab. Banyuwangi	2021	15.00	3.00	2.00	2.00	71.00	29.22
239	Kab. Blitar	2021	15.00	3.00	1.00	1.00	71.00	29.20
240	Kab. Bojonegoro	2021	15.00	2.00	2.00	2.00	71.00	30.33
241	Kab. Bondowoso	2021	15.00	3.00	2.00	2.00	71.00	28.69
242	Kab. Gresik	2021	15.00	3.00	1.00	1.00	71.00	29.45
243	Kab. Jember	2021	15.00	1.00	1.00	1.00	71.00	29.32
244	Kab. Jombang	2021	15.00	3.00	2.00	2.00	71.00	29.06
245	Kab. Kediri	2021	15.00	3.00	1.00	1.00	71.00	29.30
246	Kab. Lamongan	2021	15.00	3.00	1.00	1.00	71.00	29.37
247	Kab. Lumajang	2021	15.00	3.00	2.00	2.00	71.00	28.66
248	Kab. Madiun	2021	15.00	2.00	1.00	1.00	71.00	29.17
249	Kab. Magetan	2021	15.00	2.00	2.00	2.00	71.00	28.53
250	Kab. Malang	2021	15.00	1.00	2.00	2.00	71.00	29.45
251	Kab. Mojokerto	2021	15.00	2.00	2.00	2.00	71.00	29.46
252	Kab. Nganjuk	2021	15.00	2.00	1.00	1.00	71.00	28.97
253	Kab. Ngawi	2021	15.00	1.00	1.00	1.00	71.00	29.07
254	Kab. Pacitan	2021	15.00	1.00	1.00	1.00	71.00	28.42
255	Kab. Pamekasan	2021	15.00	1.00	2.00	2.00	71.00	28.96
256	Kab. Pasuruan	2021	15.00	2.00	2.00	2.00	71.00	29.10
257	Kab. Ponorogo	2021	15.00	1.00	1.00	1.00	71.00	28.60
258	Kab. Probolinggo	2021	15.00	2.00	1.00	1.00	71.00	28.77
259	Kab. Sampang	2021	15.00	3.00	2.00	2.00	71.00	29.03
260	Kab. Sidoarjo	2021	15.00	2.00	2.00	2.00	71.00	30.71
261	Kab. Situbondo	2021	15.00	1.00	2.00	2.00	71.00	29.13
262	Kab. Sumenep	2021	15.00	3.00	2.00	2.00	71.00	28.92
263	Kab. Trenggalek	2021	15.00	2.00	2.00	2.00	71.00	28.61
264	Kab. Tuban	2021	15.00	1.00	2.00	2.00	71.00	29.67
265	Kab. Tulungagung	2021	15.00	2.00	1.00	1.00	71.00	29.14
266	Kota Batu	2021	15.00	1.00	2.00	2.00	20.00	28.30
267	Kota Blitar	2021	15.00	2.00	1.00	1.00	71.00	28.68
268	Kota Kediri	2021	15.00	2.00	1.00	1.00	71.00	28.83
269	Kota Madiun	2021	15.00	1.00	2.00	2.00	71.00	28.67
270	Kota Malang	2021	15.00	2.00	2.00	2.00	71.00	29.73
271	Kota Mojokerto	2021	15.00	3.00	2.00	2.00	71.00	28.34
272	Kota Pasuruan	2021	15.00	2.00	2.00	2.00	71.00	28.80
273	Kota Probolinggo	2021	15.00	2.00	2.00	2.00	71.00	28.25
274	Kota Surabaya	2021	15.00	2.00	2.00	2.00	71.00	31.48
275	Prov. Banten	2021	16.00	3.00	2.00	2.00	21.00	30.60
276	Kab. Lebak	2021	16.00	3.00	2.00	2.00	71.00	29.16
277	Kab. Pandeglang	2021	16.00	3.00	2.00	2.00	71.00	28.83
278	Kab. Serang	2021	16.00	3.00	1.00	1.00	71.00	29.12
279	Kab. Tangerang	2021	16.00	3.00	2.00	2.00	71.00	30.50
280	Kota Cilegon	2021	16.00	3.00	2.00	2.00	22.00	29.27
281	Kota Serang	2021	16.00	3.00	1.00	1.00	14.00	28.84
282	Kota Tangerang	2021	16.00	3.00	1.00	1.00	28.00	30.38
283	Kota Tangerang Selatan	2021	16.00	3.00	1.00	1.00	13.00	30.82
284	Prov. Bali	2021	17.00	3.00	3.00	3.00	63.00	30.11

285	Kab. Badung	2021	17.00	3.00	3.00	3.00	63.00	30.47
286	Kab. Bangli	2021	17.00	2.00	1.00	1.00	63.00	27.96
287	Kab. Buleleng	2021	17.00	2.00	1.00	1.00	63.00	28.72
288	Kab. Gianyar	2021	17.00	3.00	1.00	1.00	63.00	28.77
289	Kab. Jembrana	2021	17.00	2.00	1.00	1.00	63.00	28.44
290	Kab. Karangasem	2021	17.00	2.00	2.00	2.00	63.00	28.09
291	Kab. Klungkung	2021	17.00	3.00	2.00	2.00	63.00	27.81
292	Kab. Tabanan	2021	17.00	3.00	2.00	2.00	63.00	28.59
293	Kota Denpasar	2021	17.00	3.00	2.00	2.00	29.00	29.51
294	Prov. Nusa Tenggara Barat	2021	18.00	3.00	1.00	1.00	63.00	30.22
295	Kab. Bima	2021	18.00	3.00	1.00	1.00	63.00	28.70
296	Kab. Dompu	2021	18.00	2.00	1.00	1.00	63.00	28.18
297	Kab. Lombok Barat	2021	18.00	3.00	2.00	2.00	63.00	28.71
298	Kab. Lombok Tengah	2021	18.00	3.00	1.00	1.00	63.00	28.90
299	Kab. Lombok Timur	2021	18.00	3.00	2.00	2.00	63.00	28.98
300	Kab. Lombok Utara	2021	18.00	2.00	1.00	1.00	13.00	28.27
301	Kab. Sumbawa	2021	18.00	3.00	1.00	1.00	63.00	28.82
302	Kab. Sumbawa Barat	2021	18.00	2.00	1.00	1.00	18.00	28.43
303	Kota Bima	2021	18.00	3.00	1.00	1.00	19.00	28.30
304	Kota Mataram	2021	18.00	3.00	1.00	1.00	29.00	28.88
305	Prov. Nusa Tenggara Timur	2021	19.00	2.00	2.00	2.00	63.00	30.02
306	Kab. Alor	2021	19.00	2.00	2.00	2.00	63.00	28.52
307	Kab. Belu	2021	19.00	3.00	2.00	2.00	63.00	28.11
308	Kab. Ende	2021	19.00	1.00	2.00	2.00	63.00	28.04
309	Kab. Flores Timur	2021	19.00	3.00	2.00	2.00	63.00	27.89
310	Kab. Kupang	2021	19.00	2.00	2.00	2.00	63.00	28.46
311	Kab. Lembata	2021	19.00	2.00	2.00	2.00	22.00	28.06
312	Kab. Malaka	2021	19.00	2.00	2.00	2.00	8.00	27.99
313	Kab. Manggarai	2021	19.00	3.00	2.00	2.00	63.00	28.45
314	Kab. Manggarai Barat	2021	19.00	2.00	2.00	2.00	18.00	28.42
315	Kab. Manggarai Timur	2021	19.00	2.00	2.00	2.00	14.00	28.25
316	Kab. Nagekeo	2021	19.00	2.00	2.00	2.00	14.00	28.35
317	Kab. Ngada	2021	19.00	2.00	1.00	1.00	63.00	28.17
318	Kab. Rote Ndao	2021	19.00	2.00	2.00	2.00	19.00	28.12
319	Kab. Sabu Raijua	2021	19.00	1.00	2.00	2.00	13.00	27.97
320	Kab. Sikka	2021	19.00	2.00	2.00	2.00	63.00	28.26
321	Kab. Sumba Barat	2021	19.00	2.00	2.00	2.00	63.00	27.92
322	Kab. Sumba Barat Daya	2021	19.00	2.00	2.00	2.00	14.00	28.25
323	Kab. Sumba Tengah	2021	19.00	1.00	2.00	2.00	14.00	27.85
324	Kab. Sumba Timur	2021	19.00	2.00	2.00	2.00	63.00	28.51
325	Kab. Timor Tengah Selatan	2021	19.00	2.00	2.00	2.00	63.00	28.35
326	Kab. Timor Tengah Utara	2021	19.00	2.00	2.00	2.00	63.00	28.15
327	Kota Kupang	2021	19.00	2.00	2.00	2.00	25.00	28.65
328	Prov. Kalimantan Barat	2021	20.00	3.00	2.00	2.00	65.00	30.23
329	Kab. Bengkayang	2021	20.00	2.00	1.00	1.00	22.00	28.33
330	Kab. Kapuas Hulu	2021	20.00	2.00	1.00	1.00	62.00	28.89
331	Kab. Kayong Utara	2021	20.00	2.00	1.00	1.00	14.00	28.18

332	Kab. Ketapang	2021	20.00	3.00	1.00	1.00	62.00	29.37
333	Kab. Kubu Raya	2021	20.00	3.00	2.00	2.00	14.00	28.46
334	Kab. Landak	2021	20.00	3.00	1.00	1.00	22.00	28.77
335	Kab. Melawi	2021	20.00	2.00	2.00	2.00	18.00	28.53
336	Kab. Mempawah	2021	20.00	3.00	1.00	1.00	22.00	28.02
337	Kab. Sambas	2021	20.00	2.00	1.00	1.00	62.00	28.72
338	Kab. Sanggau	2021	20.00	3.00	2.00	2.00	62.00	28.81
339	Kab. Sekadau	2021	20.00	2.00	1.00	1.00	18.00	28.39
340	Kab. Sintang	2021	20.00	3.00	2.00	2.00	62.00	29.12
341	Kota Pontianak	2021	20.00	3.00	1.00	1.00	62.00	29.86
342	Kota Singkawang	2021	20.00	3.00	1.00	1.00	20.00	28.50
343	Prov. Kalimantan Tengah	2021	21.00	3.00	2.00	2.00	63.00	30.18
344	Kab. Barito Selatan	2021	21.00	2.00	2.00	2.00	62.00	28.35
345	Kab. Barito Timur	2021	21.00	2.00	2.00	2.00	19.00	28.01
346	Kab. Barito Utara	2021	21.00	3.00	2.00	2.00	62.00	28.84
347	Kab. Gunung Mas	2021	21.00	2.00	2.00	2.00	19.00	28.33
348	Kab. Kapuas	2021	21.00	2.00	2.00	2.00	62.00	28.97
349	Kab. Katingan	2021	21.00	3.00	2.00	2.00	19.00	28.69
350	Kab. Kotawaringin Barat	2021	21.00	2.00	3.00	3.00	62.00	28.85
351	Kab. Kotawaringin Timur	2021	21.00	3.00	2.00	2.00	62.00	28.98
352	Kab. Lamandau	2021	21.00	2.00	2.00	2.00	19.00	28.26
353	Kab. Murung Raya	2021	21.00	2.00	2.00	2.00	19.00	28.73
354	Kab. Pulang Pisau	2021	21.00	2.00	2.00	2.00	19.00	28.39
355	Kab. Seruyan	2021	21.00	3.00	2.00	2.00	19.00	28.84
356	Kab. Sukamara	2021	21.00	2.00	2.00	2.00	19.00	28.54
357	Kota Palangka Raya	2021	21.00	3.00	3.00	3.00	56.00	28.99
358	Prov. Kalimantan Selatan	2021	22.00	3.00	2.00	2.00	65.00	30.57
359	Kab. Balangan	2021	22.00	3.00	2.00	2.00	18.00	28.58
360	Kab. Banjar	2021	22.00	3.00	2.00	2.00	62.00	28.90
361	Kab. Barito Kuala	2021	22.00	2.00	2.00	2.00	62.00	28.49
362	Kab. Hulu Sungai Selatan	2021	22.00	3.00	2.00	2.00	62.00	28.89
363	Kab. Hulu Sungai Tengah	2021	22.00	2.00	2.00	2.00	62.00	28.38
364	Kab. Hulu Sungai Utara	2021	22.00	2.00	2.00	2.00	62.00	28.61
365	Kab. Kotabaru	2021	22.00	2.00	2.00	1.00	62.00	29.19
366	Kab. Tabalong	2021	22.00	2.00	2.00	2.00	56.00	29.04
367	Kab. Tanah Bumbu	2021	22.00	2.00	2.00	2.00	18.00	28.98
368	Kab. Tanah Laut	2021	22.00	3.00	2.00	2.00	56.00	29.09
369	Kab. Tapin	2021	22.00	2.00	2.00	2.00	56.00	28.51
370	Kota Banjarbaru	2021	22.00	2.00	2.00	2.00	22.00	28.75
371	Kota Banjarmasin	2021	22.00	3.00	2.00	2.00	62.00	29.38
372	Prov. Kalimantan Timur	2021	23.00	3.00	2.00	2.00	65.00	31.14
373	Kab. Berau	2021	23.00	3.00	2.00	2.00	62.00	29.82
374	Kab. Kutai Barat	2021	23.00	3.00	2.00	2.00	22.00	29.44
375	Kab. Kutai Kartanegara	2021	23.00	2.00	2.00	2.00	62.00	30.45
376	Kab. Kutai Timur	2021	23.00	2.00	2.00	2.00	22.00	29.94
377	Kab. Mahakam Ulu	2021	23.00	2.00	2.00	2.00	8.00	28.56
378	Kab. Paser	2021	23.00	3.00	2.00	2.00	62.00	29.58
379	Kab. Penajam Paser Utara	2021	23.00	3.00	2.00	2.00	19.00	29.16
380	Kota Balikpapan	2021	23.00	3.00	2.00	2.00	62.00	30.15

381	Kota Bontang	2021	23.00	3.00	2.00	2.00	22.00	29.18
382	Kota Samarinda	2021	23.00	3.00	2.00	2.00	62.00	30.63
383	Prov. Kalimantan Utara	2021	24.00	3.00	2.00	2.00	9.00	29.65
384	Kab. Bulungan	2021	24.00	3.00	1.00	1.00	62.00	29.34
385	Kab. Malinau	2021	24.00	2.00	1.00	1.00	22.00	29.17
386	Kab. Nunukan	2021	24.00	3.00	1.00	1.00	22.00	29.16
387	Kab. Tana Tidung	2021	24.00	2.00	1.00	1.00	14.00	28.74
388	Kota Tarakan	2021	24.00	2.00	2.00	2.00	24.00	29.42
389	Prov. Sulawesi Utara	2021	25.00	2.00	1.00	1.00	57.00	29.99
390	Kab. Bolaang Mongondow	2021	25.00	2.00	1.00	1.00	62.00	28.21
391	Kab. Bolaang Mongondow Selatan	2021	25.00	3.00	1.00	1.00	13.00	27.81
392	Kab. Bolaang Mongondow Timur	2021	25.00	3.00	1.00	1.00	13.00	27.57
393	Kab. Bolaang Mongondow Utara	2021	25.00	2.00	1.00	1.00	14.00	27.91
394	Kab. Kepulauan Sangihe	2021	25.00	3.00	1.00	1.00	62.00	28.19
395	Kab. Kep. Siau Tagulandang Biaro	2021	25.00	2.00	2.00	2.00	14.00	27.94
396	Kab. Kepulauan Talaud	2021	25.00	3.00	1.00	1.00	19.00	28.03
397	Kab. Minahasa	2021	25.00	1.00	1.00	1.00	62.00	28.37
398	Kab. Minahasa Selatan	2021	25.00	1.00	1.00	1.00	18.00	28.17
399	Kab. Minahasa Tenggara	2021	25.00	2.00	1.00	1.00	14.00	28.02
400	Kab. Minahasa Utara	2021	25.00	2.00	1.00	1.00	18.00	28.20
401	Kota Bitung	2021	25.00	3.00	1.00	1.00	71.00	28.34
402	Kota Kotamobagu	2021	25.00	2.00	1.00	1.00	14.00	27.84
403	Kota Manado	2021	25.00	3.00	1.00	1.00	62.00	29.18
404	Kota Tomohon	2021	25.00	3.00	1.00	1.00	18.00	28.22
405	Prov. Sulawesi Tengah	2021	26.00	2.00	1.00	1.00	57.00	29.60
406	Kab. Banggai	2021	26.00	3.00	2.00	2.00	62.00	28.59
407	Kab. Banggai Kepulauan	2021	26.00	2.00	1.00	1.00	22.00	28.90
408	Kab. Banggai Laut	2021	26.00	3.00	1.00	1.00	8.00	27.82
409	Kab. Buol	2021	26.00	2.00	1.00	1.00	22.00	28.34
410	Kab. Donggala	2021	26.00	2.00	2.00	2.00	62.00	28.49
411	Kab. Morowali	2021	26.00	3.00	1.00	1.00	22.00	28.59
412	Kab. Morowali Utara	2021	26.00	2.00	1.00	1.00	8.00	28.27
413	Kab. Parigi Moutong	2021	26.00	2.00	1.00	1.00	19.00	28.60
414	Kab. Poso	2021	26.00	3.00	1.00	1.00	62.00	28.48
415	Kab. Sigi	2021	26.00	2.00	1.00	1.00	13.00	28.27
416	Kab. Tojo Una-Una	2021	26.00	2.00	2.00	2.00	18.00	28.36
417	Kab. Tolitoli	2021	26.00	2.00	1.00	1.00	62.00	28.43
418	Kota Palu	2021	26.00	3.00	1.00	1.00	27.00	28.75
419	Prov. Sulawesi Selatan	2021	27.00	2.00	2.00	2.00	57.00	30.67
420	Kab. Bantaeng	2021	27.00	3.00	2.00	2.00	62.00	28.45
421	Kab. Barru	2021	27.00	2.00	2.00	2.00	62.00	28.45
422	Kab. Bone	2021	27.00	3.00	2.00	2.00	62.00	28.78
423	Kab. Bulukumba	2021	27.00	3.00	2.00	2.00	62.00	28.62
424	Kab. Enrekang	2021	27.00	2.00	2.00	2.00	62.00	28.43
425	Kab. Gowa	2021	27.00	3.00	2.00	2.00	62.00	29.08

426	Kab. Jeneponto	2021	27.00	2.00	2.00	2.00	62.00	28.50
427	Kab. Kep. Selayar	2021	27.00	2.00	2.00	2.00	62.00	28.38
428	Kab. Luwu	2021	27.00	2.00	2.00	2.00	62.00	28.60
429	Kab. Luwu Timur	2021	27.00	3.00	2.00	2.00	18.00	28.83
430	Kab. Luwu Utara	2021	27.00	3.00	2.00	2.00	22.00	28.14
431	Kab. Maros	2021	27.00	3.00	3.00	3.00	62.00	28.84
432	Kab. Pangkajene Kepulauan	2021	27.00	2.00	2.00	2.00	62.00	28.32
433	Kab. Pinrang	2021	27.00	3.00	2.00	2.00	62.00	28.75
434	Kab. Sidenreng Rappang	2021	27.00	3.00	2.00	2.00	62.00	28.58
435	Kab. Sinjai	2021	27.00	2.00	2.00	2.00	62.00	28.50
436	Kab. Soppeng	2021	27.00	2.00	2.00	2.00	62.00	28.51
437	Kab. Takalar	2021	27.00	2.00	2.00	2.00	62.00	28.05
438	Kab. Tana Toraja	2021	27.00	2.00	2.00	2.00	62.00	28.88
439	Kab. Toraja utara	2021	27.00	2.00	2.00	2.00	13.00	29.84
440	Kab. Wajo	2021	27.00	3.00	2.00	2.00	62.00	28.85
441	Kota Makassar	2021	27.00	2.00	2.00	2.00	62.00	31.04
442	Kota Palopo	2021	27.00	3.00	2.00	2.00	19.00	28.53
443	Kota Parepare	2021	27.00	3.00	2.00	2.00	62.00	28.44
444	Prov. Sulawesi Tenggara	2021	28.00	3.00	1.00	1.00	57.00	30.22
445	Kab. Bombana	2021	28.00	2.00	2.00	2.00	18.00	28.36
446	Kab. Buton	2021	28.00	1.00	1.00	1.00	62.00	28.32
447	Kab. Buton Selatan	2021	28.00	1.00	1.00	1.00	7.00	27.96
448	Kab. Buton Tengah	2021	28.00	1.00	2.00	2.00	7.00	28.33
449	Kab. Buton Utara	2021	28.00	2.00	1.00	1.00	14.00	28.06
450	Kab. Kolaka	2021	28.00	2.00	2.00	2.00	62.00	28.57
451	Kab. Kolaka Timur	2021	28.00	2.00	1.00	1.00	8.00	27.98
452	Kab. Kolaka Utara	2021	28.00	2.00	2.00	2.00	18.00	28.34
453	Kab. Konawe	2021	28.00	2.00	2.00	2.00	62.00	28.54
454	Kab. Konawe Kepulauan	2021	28.00	2.00	2.00	2.00	8.00	27.79
455	Kab. Konawe Selatan	2021	28.00	2.00	1.00	1.00	18.00	28.47
456	Kab. Konawe Utara	2021	28.00	2.00	1.00	1.00	14.00	28.17
457	Kab. Muna	2021	28.00	2.00	1.00	1.00	62.00	28.63
458	Kab. Muna Barat	2021	28.00	1.00	1.00	1.00	7.00	27.85
460	Kota Baubau	2021	28.00	2.00	2.00	2.00	20.00	28.56
462	Prov. Gorontalo	2021	29.00	3.00	1.00	1.00	21.00	28.56
463	Kab. Boalemo	2021	29.00	3.00	2.00	2.00	22.00	28.05
464	Kab. Bone Bolango	2021	29.00	3.00	1.00	1.00	18.00	28.07
465	Kab. Gorontalo	2021	29.00	3.00	2.00	2.00	62.00	28.29
466	Kab. Gorontalo Utara	2021	29.00	3.00	1.00	1.00	14.00	27.74
467	Kab. Pohuwato	2021	29.00	3.00	2.00	2.00	18.00	28.02
468	Kota Gorontalo	2021	29.00	3.00	2.00	2.00	62.00	28.11
469	Prov. Sulawesi Barat	2021	30.00	3.00	2.00	2.00	19.00	28.78
470	Kab. Majene	2021	30.00	3.00	2.00	2.00	62.00	28.11
471	Kab. Mamasa	2021	30.00	3.00	1.00	1.00	19.00	28.04
472	Kab. Mamuju	2021	30.00	3.00	1.00	1.00	62.00	28.43
473	Kab. Mamuju Tengah	2021	30.00	2.00	1.00	1.00	8.00	27.90
474	Kab. Pasangkayu	2021	30.00	3.00	1.00	1.00	18.00	28.39
475	Kab. Polewali Mandar	2021	30.00	3.00	1.00	1.00	62.00	28.52
476	Prov. Maluku	2021	31.00	2.00	2.00	2.00	63.00	29.50

477	Kab. Buru	2021	31.00	2.00	2.00	2.00	22.00	27.87
482	Kab. Maluku Tenggara	2021	31.00	2.00	2.00	2.00	63.00	28.10
488	Prov. Maluku Utara	2021	32.00	3.00	1.00	1.00	22.00	29.38
489	Kab. Halmahera Barat	2021	32.00	3.00	1.00	1.00	63.00	27.96
490	Kab. Halmahera Selatan	2021	32.00	3.00	1.00	1.00	18.00	28.46
491	Kab. Halmahera Tengah	2021	32.00	2.00	1.00	1.00	31.00	28.63
492	Kab. Halmahera Timur	2021	32.00	2.00	1.00	1.00	18.00	28.57
493	Kab. Halmahera Utara	2021	32.00	3.00	1.00	1.00	18.00	28.22
494	Kab. Kepulauan Sula	2021	32.00	2.00	1.00	1.00	18.00	27.85
495	Kab. Pulau Morotai	2021	32.00	2.00	1.00	1.00	13.00	28.15
496	Kab. Pulau Taliabu	2021	32.00	1.00	1.00	1.00	8.00	28.05
497	Kota Ternate	2021	32.00	3.00	1.00	1.00	22.00	28.62
498	Kota Tidore Kepulauan	2021	32.00	3.00	1.00	1.00	18.00	28.27
499	Prov. Papua	2021	33.00	2.00	2.00	2.00	52.00	30.78
500	Kab. Asmat	2021	33.00	2.00	1.00	1.00	19.00	28.62
501	Kab. Biak Numfor	2021	33.00	1.00	1.00	1.00	52.00	27.99
502	Kab. Boven Digoel	2021	33.00	2.00	1.00	1.00	19.00	28.97
503	Kab. Deiyai	2021	33.00	2.00	1.00	1.00	13.00	27.85
504	Kab. Dogiyai	2021	33.00	1.00	1.00	1.00	13.00	28.07
505	Kab. Intan Jaya	2021	33.00	2.00	1.00	1.00	13.00	28.71
506	Kab. Jayapura	2021	33.00	2.00	2.00	2.00	52.00	28.68
507	Kab. Jayawijaya	2021	33.00	2.00	1.00	1.00	52.00	28.70
508	Kab. Keerom	2021	33.00	2.00	1.00	1.00	19.00	28.24
509	Kab. Kepulauan Yapen	2021	33.00	2.00	2.00	2.00	52.00	28.19
510	Kab. Lanny Jaya	2021	33.00	2.00	1.00	1.00	13.00	28.42
511	Kab. Mamberamo Raya	2021	33.00	1.00	1.00	1.00	14.00	28.49
512	Kab. Mamberamo Tengah	2021	33.00	2.00	1.00	1.00	13.00	28.42
513	Kab. Mappi	2021	33.00	2.00	1.00	1.00	19.00	28.69
514	Kab. Merauke	2021	33.00	3.00	2.00	2.00	52.00	29.26
515	Kab. Mimika	2021	33.00	2.00	1.00	1.00	22.00	29.51
516	Kab. Nabire	2021	33.00	2.00	1.00	1.00	52.00	28.41
517	Kab. Nduga	2021	33.00	2.00	1.00	1.00	13.00	28.44
518	Kab. Paniai	2021	33.00	2.00	1.00	1.00	22.00	28.08
519	Kab. Pegunungan Bintang	2021	33.00	2.00	2.00	2.00	19.00	28.73
520	Kab. Puncak	2021	33.00	2.00	1.00	1.00	13.00	28.28
521	Kab. Puncak Jaya	2021	33.00	1.00	1.00	1.00	22.00	28.28
522	Kab. Sarmi	2021	33.00	1.00	1.00	1.00	19.00	28.40
523	Kab. Supiori	2021	33.00	2.00	1.00	1.00	18.00	28.40
524	Kab. Tolikara	2021	33.00	2.00	1.00	1.00	19.00	28.39
525	Kab. Waropen	2021	33.00	1.00	1.00	1.00	19.00	28.43
526	Kab. Yahukimo	2021	33.00	2.00	1.00	1.00	19.00	28.28
527	Kab. Yalimo	2021	33.00	2.00	1.00	1.00	13.00	28.25
528	Kota Jayapura	2021	33.00	3.00	1.00	1.00	28.00	28.71
529	Prov. Papua Barat	2021	34.00	2.00	1.00	1.00	22.00	30.49
530	Kab. Fakfak	2021	34.00	2.00	2.00	2.00	52.00	28.58
531	Kab. Kaimana	2021	34.00	2.00	2.00	2.00	19.00	28.41
532	Kab. Manokwari	2021	34.00	2.00	2.00	2.00	52.00	28.53
533	Kab. Manokwari Selatan	2021	34.00	2.00	2.00	2.00	9.00	27.78

534	Kab. Maybrat	2021	34.00	1.00	1.00	1.00	12.00	28.28
535	Kab. Pegunungan Arfak	2021	34.00	1.00	1.00	1.00	9.00	28.01
536	Kab. Raja Ampat	2021	34.00	2.00	1.00	1.00	19.00	28.71
537	Kab. Sorong	2021	34.00	3.00	3.00	3.00	52.00	29.15
538	Kab. Sorong Selatan	2021	34.00	2.00	2.00	2.00	19.00	28.27
539	Kab. Tambrauw	2021	34.00	2.00	2.00	2.00	13.00	28.50
540	Kab. Teluk Bintuni	2021	34.00	2.00	1.00	1.00	19.00	29.43
541	Kab. Teluk Wondama	2021	34.00	2.00	2.00	2.00	19.00	28.39
542	Kota Sorong	2021	34.00	2.00	2.00	2.00	22.00	29.10

APPENDIX II :

```
                                                              ___  ____  ____  ____  ____(R)
                                                             /__    /   ____/   /   ____/
                                                            ___/   /   /___/   /   /___/
                                                              Statistics/Data analysis
```

User: hasil olah stata nurul qamariyyah fixxx

```
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Notes:
      1. Unicode is supported; see help unicode advice.
      2. More than 2 billion observations are allowed; see help obs advice.
      3. Maximum number of variables is set to 5,000; see help set maxvar.
      4. New update available; type -update all-

1 . *(11 variables, 1018 observations pasted into data editor)

2 . sort tahun

3 . xtset tahun

Panel variable: tahun (balanced)

4 . regress bpkpiepk bpkpapip bpkpmri lnsizetotal ages
```

Source	SS	df	MS
Model	145.773492	4	36.443373
Residual	98.8090227	1,013	.09754099
Total	244.582515	1,017	.240494115

Number of obs	=	1,018
F(4, 1013)	=	373.62
Prob > F	=	0.0000
R-squared	=	0.5960
Adj R-squared	=	0.5944
Root MSE	=	.31232

bpkpiepk	Coefficient	Std. err.	t	P>|t|	[95% conf.	interval]
bpkpapip	.0447498	.0176439	2.54	0.011	.010127	.0793725
bpkpmri	.6603506	.0193489	34.13	0.000	.622382	.6983192
lnsizetotal	.0085395	.0141288	0.60	0.546	-.0191856	.0362646
ages	.0011887	.0004462	2.66	0.008	.000313	.0020644
_cons	.1103386	.3938448	0.28	0.779	-.6625064	.8831836

```
5 . vif
```

Variable	VIF	1/VIF
lnsizetotal	1.20	0.836360
bpkpapip	1.19	0.839580
ages	1.18	0.847026
bpkpmri	1.16	0.861062
Mean VIF	1.18	

```
6 . xtreg bpkpiepk bpkpapip bpkpmri lnsizetotal ages, fe

  Fixed-effects (within) regression               Number of obs     =      1,018
  Group variable: tahun                           Number of groups  =          2

  R-squared:                                      Obs per group:
       Within  = 0.6069                                         min =        509
       Between = 1.0000                                         avg =      509.0
       Overall = 0.5958                                         max =        509

                                                  F(4,1012)         =     390.63
  corr(u_i, Xb) = -0.3449                         Prob > F          =     0.0000

  ------------------------------------------------------------------------------
      bpkpiepk | Coefficient  Std. err.      t    P>|t|     [95% conf. interval]
  -------------+----------------------------------------------------------------
      bpkpapip |   .0434429   .0172464     2.52   0.012     .0096002    .0772856
       bpkpmri |    .708435   .0201362    35.18   0.000     .6689215    .7479484
   lnsizetotal |   .0055109   .0138165     0.40   0.690    -.0216014    .0326232
          ages |   .0010876   .0004364     2.49   0.013     .0002312    .0019439
         _cons |   .1140387   .3849486     0.30   0.767    -.6413502    .8694276
  -------------+----------------------------------------------------------------
       sigma_u |  .10068474
       sigma_e |  .30526067
           rho |  .09811527   (fraction of variance due to u_i)
  ------------------------------------------------------------------------------
  F test that all u_i=0: F(1, 1012) = 48.36                    Prob > F = 0.0000

7 . sum bpkpiepk bpkpapip bpkpmri lnsizetotal ages

      Variable |        Obs        Mean    Std. dev.       Min        Max
  -------------+---------------------------------------------------------
      bpkpiepk |      1,018    1.773084     .490402          1          3
      bpkpapip |      1,018    2.443026    .6057699          1          3
       bpkpmri |      1,018    1.898821    .5454546          1          3
   lnsizetotal |      1,018     28.8121     .757933      27.35      34.16
          ages |      1,018    45.00098    23.84589          7         72

8 . pwcorr bpkpiepk bpkpapip bpkpmri lnsizetotal ages, sig

               | bpkpiepk bpkpapip  bpkpmri lnsize~l     ages
  -------------+---------------------------------------------
      bpkpiepk |   1.0000 
               |
               |
      bpkpapip |   0.3222   1.0000 
               |   0.0000
               |
       bpkpmri |   0.7669   0.3411   1.0000 
               |   0.0000   0.0000
               |
   lnsizetotal |   0.2009   0.2428   0.2093   1.0000 
               |   0.0000   0.0000   0.0000
               |
          ages |   0.2123   0.2275   0.1869   0.3554   1.0000 
               |   0.0000   0.0000   0.0000   0.0000
               |

9 .
```

APPENDIX III :

KEMENTERIAN PEDIDIKAN, KEBUDAYAAN,
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SURAT PERSETUJUAN DOSEN PEMBIMBING ATAS KEIKUTSERTAAN PADA KONFERENSI/PUBLIKASI DAN REKOGNISI TUGAS AKHIR

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Sebagai pembimbing Tugas Akhir Mahasiswa:

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NIM	: C30122061
Program Studi	: S1 Akuntansi
Judul Karya Ilmiah	: The role of government internal supervisory apparatus and risk management in reducing fraud in local governments in indonesia

Menyetujui mahasiswa yang bersangkutan untuk mempublikasikasikan karya ilmiahnya pada Jurnal/Konferensi *) ***"Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara (JTAKEN)"*** sekaligus mengusulkan rekognisi tugas akhir atas publikasi tersebut sepanjang memenuhi persyaratan/ketentuan yang berlaku.

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Palu, 6 Oktober 2025

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198206212015042001	C30122061

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Dear Authors,

Thank you for submitting an article to our journal. The reviewer and editorial board have completed their review. We are pleased to inform you that your submission has been accepted for publication in Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara (JTAKEN). The article will be published in Volume 11, Number 2, December 2025.

Title : "Role of internal supervisory apparatus and risk management in reducing fraud in local governments in Indonesia"

Authors : Nurul Qamariyyah, Tenripada, Muhammad Ikbal Abdullah, & Andi Chairil Furqan

If you have any questions, please feel free to contact us. We look forward to hearing from you.

Sincerely,

Selvia Vivi Devianti
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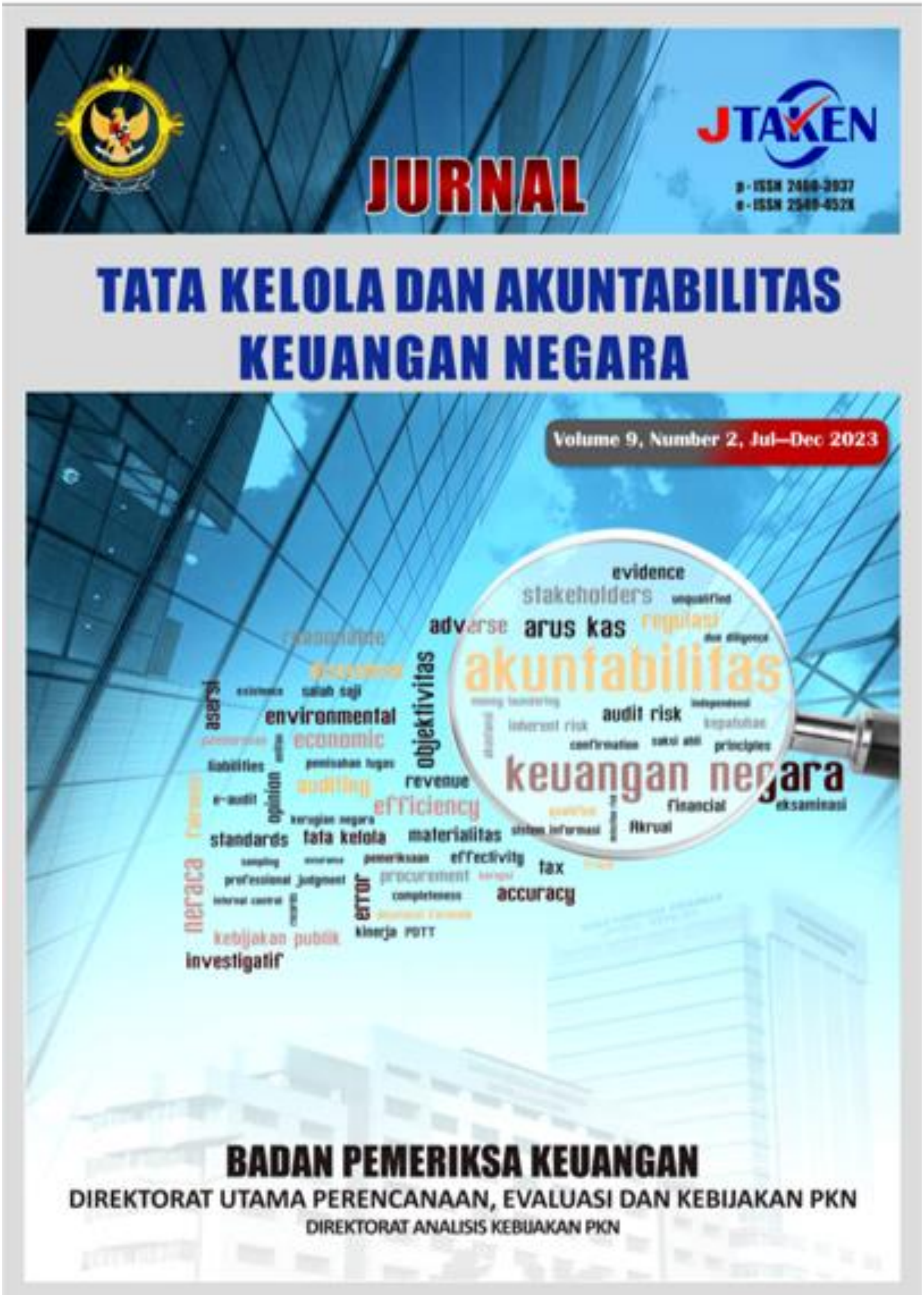

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Role of government internal supervisory apparatus and risk management in reducing fraud in Indonesian local governments

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ABSTRACT

Corruption remains a persistent challenge in Indonesia's local governments, where weak oversight and fragmented controls continue to create opportunities for fraud. This study examines how the capability of the Government Internal Supervisory Apparatus (APIP) and risk management maturity in reducing fraud in Indonesia, using the Corruption Control Effectiveness Index (CCEI) as a proxy. This study employs a quantitative approach, utilizing secondary data from 1,018 observations spanning fiscal years 2021–2022. The analysis employs descriptive statistics, correlation testing, and a fixed effects regression model. The results show that both APIP capability and the risk management index have a significant positive effect on the CCEI. Larger and older local governments tend to perform better, reflecting institutional experience and established control systems. These findings underscore the importance of strengthening APIP capacity and institutionalizing risk management to effectively curb fraudulent practices in Indonesia's public governance. The study contributes to the literature by integrating APIP capability and risk management effectiveness within a single analytical framework, using the CCEI as a fraud indicator—an approach still relatively rare in research on Indonesia's local governance.

KEYWORDS:
Corruption Control Effectiveness Index; fraud prevention; governance; risk management

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