

PRESIDENTIAL REGULATION OF THE REPUBLIC OF INDONESIA  
NUMBER 192 OF 2014  
ON  
FINANCE AND DEVELOPMENT SUPERVISORY AGENCY

BY THE BLESSINGS OF ALMIGHTY GOD

PRESIDENT OF THE REPUBLIC OF INDONESIA,

Considering : a. that public welfare is achieved through national development and the state/regional budget realization;  
b. that to perform national development and the state/regional budget transparently, accountably and incorruptibly, the President requires reliable internal supervisory function and adequate internal control systems;  
c. that to improve the reliability of the internal supervisory function and the quality of the internal control systems, the organizational improvement of the Finance and Development Supervisory Agency is required;  
d. that based on the consideration as referred to in point a, point b, and point c, it is necessary to issue a Presidential Regulation on Finance and Development Supervisory Agency.

Observing : 1 Article 4 section (1) of the 1945 Constitution of the Republic of Indonesia;  
2. Law Number 20 of 1997 on Non-Tax State Revenue (State Gazette of the Republic of Indonesia of 1997 Number 43, Supplement to the State Gazette of the Republic of Indonesia Number 3687);

3. Law Number 30 of 2002 on Corruption Eradication Commission (State Gazette of the Republic of Indonesia of 2002 Number 137, Supplement to the State Gazette of the Republic of Indonesia Number 4250);
4. Law Number 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4286);
5. Law Number 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to the State Gazette of the Republic of Indonesia Number 4355);
6. Law Number 15 of 2004 on State Financial Management and Accountability Audit (State Gazette of the Republic of Indonesia of 2004 Number 66, Supplement to the State Gazette of the Republic of Indonesia Number 4400);
7. Government Regulation Number 22 of 2005 on Non-Tax State Revenue Audit (State Gazette of the Republic of Indonesia of 2005 Number 46, Supplement to the State Gazette of the Republic of Indonesia Number 4500);
8. Government Regulation Number 60 of 2008 on Government Internal Control System (State Gazette of the Republic of Indonesia of 2008 Number 127, Supplement to the State Gazette of the Republic of Indonesia Number 4890);

HAS DECIDED:

To issue : PRESIDENTIAL REGULATION ON FINANCE AND DEVELOPMENT SUPERVISORY AGENCY.

## CHAPTER I POSITION, DUTY, AND FUNCTION

### Article 1

- (1) Finance and Development Supervisory Agency hereinafter referred to as BPKP is a government internal supervisory apparatus.

- (2) BPKP as referred to in section (1) is under and responsible to the President.
- (3) BPKP is led by a Chairperson.

#### Article 2

BPKP has the duty to undertake the government affairs in the supervision of the state/regional finance and national development.

#### Article 3

To undertake the duty as referred to in Article 2, BPKP administers the following functions of:

- a. the formulation of the internal supervisory national policy on accountability of the state/regional finance and national development which comprise cross sectoral activities, state general treasury activity according to the stipulation of the Minister of Finance as the State General Treasurer, and other activities according to the President's assignments;
- b. the audit, review, evaluation, monitoring, and other supervisory activities on the planning, executing, and accountability of the state/regional revenue and expenditure, and national development, and/or other activities which is fully or partly funded by the state/regional budget and/or subsidy, including business entities or other entities by which Central Government and/or Local Government have/has financial interest or other interest as well as the state/local financial financing accountability;
- c. the internal supervision on the planning and utilization of the state/regional assets.
- d. the provision of consultation services in regard with risk management, internal control, and governance of the institutions/business entities/other entities and the government strategic programs/policies;
- e. the supervision of the planning and implementation of the programs and/or activities which may hamper the development process, the price adjustment audit, the claim

- audit, the investigative audit on irregularity cases which allegedly inflict state/regional financial loss, the state/regional financial loss calculation audit, the provision of expert opinion, and other preventive efforts of corruption;
- f. the coordination and synergy on internal supervision of the state/regional finance and national development accountability with other government internal supervisory apparatus;
  - g. the review of central government financial and performance reports;
  - h. the dissemination, guidance, and consultation of the administration of the internal control systems to the central and local government institutions, and other entities by which Central Government and/or Local Governments have/has financial interest or other interest;
  - i. the execution of supervisory activities based on the government assignments in accordance with the legislation;
  - j. the development of the government internal supervisory capability and certification of the functional position of auditors;
  - k. the education, training, research, and development of supervision and government internal control systems;
  - l. the development and processing of data and information of the supervisory results on the administration of state financial accountability in Ministries/Agencies and Local Governments;
  - m. the internal supervision on the administration of BPKP duty and functions; and
  - n. the development and general administration service in the area of general planning, administration, organization and business process, personnel affairs, finance, archives, law, public relation, cryptography, supplies and internal affairs.

CHAPTER II  
ORGANIZATION

Part One  
Organizational Structure

Article 4

BPKP consists of:

- a. the Chairperson;
- b. the Principal Secretariat;
- c. the Deputy of the Supervision of the Government Institution for Economic and Maritime Affairs;
- d. the Deputy of the Supervision of the Government Institution for Politics, Law, Security, Human Development and Culture Affairs;
- e. the Deputy of the Supervision of the Local Government Financial Management;
- f. the Deputy of State Accountant;
- g. the Deputy of Investigation; and
- h. Inspectorate.

Part Two  
Chairperson

Article 5

The Chairperson has the duty to lead BPKP in conducting its duty and functions.

Part Three  
Principal Secretariat

Article 6

- (1) The Principal Secretariat is the supporting element of the organization executive officers to perform BPKP's duties and functions which is the subordinate of and responsible to the Chairperson.
- (2) The Principal Secretariat is led by a Principal Secretary.

#### Article 7

The Principal Secretariat has the duty to coordinate the execution of duty, development, and provision of the administrative support to the whole organizational units in BPKP.

#### Article 8

In conducting the duties as referred to in Article 7, Principal Secretariat administers the following functions of:

- a. the development and administrative service in planning, administration, organization development, business process, personnel affair, finance, law and legislation, protocol, cryptography, archives, supplies, and internal affairs of BPKP;
- b. the coordination of the implementation of the government internal control systems and the bureaucratic reform in BPKP;
- c. the coordination, synchronization, and integration of the development and certification program for functional positions of auditors, education and training, research and development in BPKP; and
- d. the preparation of the duty implementation reports and the BPKP performance accountability reports;

#### Article 9

- (1) The Principal Secretariat consists of at most 5 (five) Bureaus;
- (2) Bureau consists of at most 5 (five) Divisions;
- (3) Division consists of at most 3 (three) Subdivisions.

#### Part Four

Deputy of the Supervision of the Government Institution for  
Economic and Maritime Affairs

#### Article 10

- (1) The Deputy of the Supervision of the Government Institution for Economic and Maritime Affairs is the

implementing element of BPKP duties and functions in the internal supervision of accountability of the state finance and national development at the central government institutions in the economic and maritime sector which is the subordinate of and responsible to the Chairperson.

- (2) The Deputy of the Supervision of the Government Institution for Economic and Maritime Affairs is led by the Deputy Chairperson of BPKP.

#### Article 11

The Deputy of the Supervision of the Government Institution for Economic and Maritime Affairs has the duty to support the Chairperson in conducting the internal supervision of accountability of the state finance and the national development cross sectoral programs at the central government institutions in the economic and maritime sector.

#### Article 12

In conducting duties as referred to in Article 11, the Deputy of the Supervision of the Government Institution for Economic and Maritime Affairs administers the following functions of:

- a. the study, formulation, and preparation of the internal supervisory technical policy on accountability of state finance and cross sectoral programs of national development at central government institutions in the economic and maritime sector;
- b. the preparation of the internal supervisory guidance and technical instructions on accountability of state finance and cross sectoral programs of national development at the central government institutions in the economic and maritime sector;
- c. the internal supervision on the accountability of the revenues and expenditures of the state finance and cross sectoral programs of national development and/or other activities which is fully or partly funded by the state budget and/or subsidy in the economic and maritime sector;

- d. the internal supervision on the planning and implementation of the state asset utilization at the central government institutions in the economic and maritime sector;
- e. the coordination of the internal supervisory implementation on accountability of the state finance and cross sectoral programs of national development at the central government institutions in the economic and maritime sector;
- f. the supervision of foreign financing, loan, and grant;
- g. the policy formulation and development for the implementation of government internal control systems at central government institutions in the economic and maritime sector;
- h. the development of government internal supervisory capability at the central government institutions in the economic and maritime sector;
- i. the supervisory activities based on the government assignment in the economic and maritime sector in accordance with the legislation;
- j. the review of the financial reports of the central government institutions;
- k. the assistance service in reviewing financial and performance reports of central government institutions in the economic and maritime sector;
- l. the supervision of Non-Tax State Revenue at the central government institutions and non-tax payers in the economic and maritime sector; and
- m. the analysis, evaluation, and processing of the supervisory result of the administration of the accountability of state finance and development at central government institutions in the economic and maritime sector.\

### Article 13

- (1) The Deputy of the Supervision of the Government Institution for Economic and Maritime Affairs consists of at most 5 (five) Directorates.



- (2) Directorate consists of at most 3 (three) Subdirectorates.

#### Part Five

Deputy of Supervision of the Government Institution for Politics,  
Law, Security, Human Development and Culture Affairs

#### Article 14

- (1) The Deputy of the Supervision of the Government Institution for Politics, Law, Security, Human Development and Culture Affairs is the implementing element of BPKP duties and functions in the internal supervision of accountability of state finance and cross sectoral programs of national development at the central government institutions in the politics, law, security, human development and culture sector which is the subordinate of and responsible to the Chairperson;
- (2) The Deputy of the Supervision of the Government Institution for Politics, Law, Security, Human Development and Culture Affairs is led by a Deputy Chairperson of BPKP.

#### Article 15

The Deputy of the Supervision of the Government Institution for Politics, Law, Security, Human Development and Culture Affairs has the duty to support the Chairperson in conducting the internal supervision of accountability of the state finance and the cross sectoral programs of national development at the central government institutions in the politics, law, security, human development and culture sector.

#### Article 16

In conducting the duty as referred to in Article 15, The Deputy of the Supervision of the Government Institution for Politics, Law, Security, Human Development, and Culture Affairs administers the following functions of:

- a. the study, formulation, and preparation of the internal supervisory technical policy on accountability of state finance and cross sectoral programs of national development at the central government institutions in the

- politics, law, security, human development, and culture sector;
- b. the preparation of the internal supervision guidance and technical instructions on accountability of state finance and cross sectoral programs of national development at the central government institutions in the politics, law, security, human development, and culture sector;
  - c. the internal supervision on the accountability of revenues and expenditures of the state finance and national development cross sectoral programs and/or other activities which is fully or partly funded by state budget and/or subsidy in the politics, law, security, human development and culture sector;
  - d. the internal supervision on the planning and implementation of the state asset utilization at the central government institutions in the politics, law, security, human development and culture sector;
  - e. the coordination of the internal supervisory implementation on accountability of the state finance and cross sectoral programs of national development at the central government institutions in the politics, law, security, human development and culture sector;
  - f. the policy formulation and development for the implementation of Government Internal Control Systems at the central government institutions in the politics, law, security, human development and culture sector;
  - g. the development of government internal supervisory capability at the central government institutions in the politics, law, security, human development and culture sector;
  - h. the execution of supervisory activities based on the government assignments in the politics, law, security, human development, and culture sector in accordance with the legislation;
  - i. the assistance service in reviewing financial and performance reports of the central government institutions in the politics, law, security, human development, and culture sector;

- j. The supervision of Non-Tax State Revenue at the central government institutions and non-tax payers in the politics, law, security, human development and culture sector; and
- k. The analysis, evaluation, and processing of the supervisory result of the administration of the accountability of the state financial and development at the central government institutions in the politics, law, security, human development and culture sector.

#### Article 17

- (1) The Deputy of the Supervision of the Government Institution for Politics, Law, Security, Human Development and Culture Affairs consists of at most 5 (five) Directorates.
- (2) Directorate consists of at most 3 (three) () Subdirectorates.

#### Part Six

#### Deputy of the Supervision of the Local Government Financial Management

#### Article 18

- (1) The Deputy of the Supervision of the Local Government Financial Management is is the implementing element of BPKP duties and functions in the internal supervision of the accountability of financial administration and the cross sectoral programs of local development which is the subordinate of and responsible to the Chairperson of BPKP;
- (2) The Deputy of the Supervision of the Local Government Financial Management is led by a Deputy Chairperson of BPKP.

#### Article 19

The Deputy of the Supervision of the Local Government Financial Management has the duty to support the Chairperson in conducting the internal supervision of accountability of finance and cross sectoral programs of local development.

Article 20

In conducting duties as referred to in Article 19, the Deputy of the Supervision of the Local Government Financial Management administers the following functions of:

- a. the study, formulation and preparation of the internal supervisory technical policy of the accountability of local government financial administration and cross sectoral development programs;
- b. the preparation of the internal supervisory guidance and technical instructions on financial administration accountability and local development cross sectoral programs;
- c. the internal supervision of the accountability of the local government revenues and expenditures and local development and/or other activities which is fully or partly funded by local government budget and/or subsidized by local government;
- d. the internal supervision on the planning and implementation of the local government asset utilization;
- e. the internal supervision on the Optimization of the Local Government Revenue;
- f. the policy formulation and development for the implementation of Government Internal Control Systems at the local government;
- g. the development of government internal supervisory capability at the local government;
- h. the assistance service on reviewing financial and performance report of local government;
- i. the supervisory activities based on the government assignments in local government sector in accordance with the legislation;
- j. the analysis, evaluation and processing of the supervisory result on the administration of the accountability of the local finance and development.

Article 21

- (1) The Deputy of the Supervision of the Local Government Financial Management consists of at most 5 (five) Directorates.

- (2) Directorate consists of at most 3 (three) Sub-directorates.

## Part Seven

### Deputy of State Accountant

#### Article 22

- (1) The Deputy of State Accountant is the implementing element of BPKP duties and functions in state accountant sector which is the subordinate of and responsible to the Chairperson ;
- (2) The Deputy of State Accountant is led by a Deputy Chairperson of BPKP.

#### Article 23

The Deputy of State Accountant has the duty to support Chairperson in conducting the internal supervision of the accountability of governance in the business entities and other entities in which Central Government and/or Local Governments have/has financial and development interests or other interests.

#### Article 24

In conducting duties as referred to in Article 23, the Deputy of State Accountant administers the following functions of:

- a. the study, formulation and preparation of the internal supervisory technical policy on accountability of governance in business entities and other entities by which Central Government and/or Local Governments have/has financial and development interests or other interests;
- b. the preparation of the internal supervisory guidance and technical instructions on accountability of governance in business entities and other entities by which Central Government and/or Local Governments have/has financial and development interests or other interests;
- c. The internal supervision on accountability of governance in business entities and other entities by which Central Government and/or Local Governments have/has financial and development interests or other interests;

- d. the supervision on Non-Tax State Revenue in business entities and other entities by which Central Government and/or Local Governments have/has financial and development interests or other interests;
- e. the dissemination, consultation, and technical guidance in accountability of governance to business entities and other entities by which Central Government and/or Local Governments have/has financial and development interests or other interests;
- f. the analysis, evaluation, and processing of the supervision result of the accountability of the governance administration in business entities and other entities by which Central Government and/or Local Governments have/has financial and development interests;
- g. the execution of supervisory activities based on the government assignments in state accountant sector in accordance with the legislation;

#### Article 25

- (1) The Deputy of State Accountant consists of at most 5 (five) Directorates.
- (2) Directorate consists of at most 3 (three) Subdirectorates.

#### Part eight

#### Deputy of Investigation

#### Article 26

- (1) The Deputy of Investigation is the implementing element of BPKP duty and function in Investigation which is the subordinate of and responsible to the Chairperson;
- (2) The Deputy of Investigation is led by Deputy Chairperson of BPKP.

#### Article 27

The Deputy of Investigation has the duty to support the Chairperson in conducting the supervision on development progress including cross sectoral programs, corruption

prevention, price adjustment audit, claim audit, investigation audit for cases that are allegedly inflicting state financial loss, state financial loss calculation audit and providing expert opinion.

#### Article 28

In conducting duties as referred to in Article 27, the Deputy of Investigation administers the following functions of:

- a. the study, formulation, and preparation of the technical policy in investigation;
- b. the preparation of planning and control in conducting investigation;
- c. the preparation of guidelines and provision of technical guidance on investigation and prevention of collusion, corruption and nepotism;
- d. the coordination of the internal supervisory implementation on planning and activities that can potentially hamper the progress of development, including cross sectoral programs;
- e. the price adjustment audit, claim audit and investigation audit of cases that are allegedly inflicting state financial loss, financial loss calculation audit, and providing expert opinion in central and local government, and/or other activities that are fully or partly funded by state finance and/or subsidy including business entities and other entities by which Central Government or Local Government have/has financial or other interests, and preventive efforts of corruption;
- f. the dissemination, and technical guidance of anti-corruption programs to the public, businesses, government apparatus and other institutions;
- g. the analysis, evaluation, and processing of the supervisory result in investigation.
- h. the execution of supervisory activities based on the government assignments in investigation in accordance with the legislation;

Article 29

- (1) The Deputy of Investigation consists of at most 5 (five) Directorates.
- (2) Directorate consists of at most 3 (three) Sub-directorates.

Part Nine

Supervisory Element

Article 30

- (1) Inspectorate is formed as a supervisory element in BPKP.
- (2) Inspectorate as referred to in section (1) is an internal supervisory element of BPKP which is subordinate of and responsible to the Chairperson of BPKP, and administratively coordinated by Principal Secretary.
- (3) Inspectorate is led by Inspector.

Article 31

Inspectorate has the duty to conduct internal supervision to the implementation of the duties and functions of BPKP.

Article 32

In performing duties as referred to in Article 31, Inspectorate administers the following functions of:

- a. the formulation of technical policy of the Inspectorate internal supervision;
- b. the preparation of guidelines of the Inspectorate operational activities;
- c. the assistance of the implementation of internal control systems and bureaucratic reform in BPKP;
- d. the audit on compliance, efficiency, and effectiveness of the implementation of duties and function of work unit in BPKP;
- e. the audit of the indication of fraud and abuse of power by the heads of work units and personnel in BPKP;
- f. the evaluation of performance accountability reports of the administrative units in BPKP;



- g. the evaluation of the government internal control systems and bureaucratic reform in BPKP;
- h. the review of the financial reports of BPKP;
- i. the monitoring of the audit results follow-up in BPKP; and
- j. the analysis, evaluation, and preparation of inspectorate supervisory reports.

#### Article 33

Inspectorate consists of 1 (one) Administrative Subdivision and groups of functional position of auditors.

#### Part Ten

##### Centers

#### Article 34

- (1) Centers are formed within BPKP as a supporting element of the BPKP duty and functions.
- (2) Center is led by the Head of Center who is responsible to the Chairperson.

#### Article 35

- (1) The Center as referred to in Article 34 section (1) is formed of at most 4 (four) Centers.
- (2) Center consists of at most 3 (three) Divisions and 1 (one) Administrative Division.
- (3) Division consists of at most of 3 (three) Subdivisions.

#### Part Eleven

##### Representative Office

#### Article 36

- (1) Representative Office of BPKP is formed in every Province to conduct the duties and functions of BPKP in local governments.
- (2) Provincial Representative Office of BPKP is led by a Representative Office Head who is responsible to the Chairperson.

- (3) The duties, functions, organizational structure and work procedures of the Provincial Representative Offices of BPKP are established by the Chairperson with the approval of the Minister administering affair in the state apparatus empowerment and bureaucratic reform.

Part Twelve  
Functional Position

Article 37

Certain functional positions are established in BPKP in accordance with the requirement in which the implementation thereof in line with the legislation.

CHAPTER III  
WORK PROCEDURE

Article 38

The Chairperson coordinates with Ministers/Head of Agencies and Head of Local Governments in conducting internal supervision, review of Central Government financial reports and assistance of the implementation of government internal control systems.

Article 39

The Chairperson delivers the summary of internal supervision reports periodically on accountability of state finance and national development to the President.

Article 40

The whole elements in BPKP, in conducting their duties, implement the principles of coordination, integration, simplification, and synchronization both within BPKP and inter-governmental institutions in central and local governments.

Article 41

Every head of the organizational units is responsible to lead and coordinate their subordinates and provide them with directions and instructions to execute their duties.

Article 42

Every head of organizational units is obligated to follow and abide by instructions and responsible to their superiors and deliver reports periodically in timely manner.

Article 43

In conducting their duties, every head of organizational units is obligated to conduct fostering and supervision to their subordinate organizational units.

CHAPTER IV

ECHELON, APPOINTMENT, AND DISMISSAL

Article 44

The Chairperson is appointed and dismissed by the President

Article 45

- (1) The Principal Secretary and Deputies Chairperson of BPKP are appointed and dismissed by The President on recommendation of the Chairperson.
- (2) Echelon II Officials and below are appointed and dismissed by the Chairperson.

Article 46

- (1) The Chairperson is an Echelon Ia Position or *Utama* High-Ranking Position.
- (2) Principal Secretary and Deputy Head of BPKP is an Echelon Ia Position or *Madya* High-Ranking Position.
- (3) Heads of Bureau, Directors, Heads of Center, Inspector, and Heads of Provincial Office of BPKP is an Echelon IIa Position or *Pratama* High-Ranking Position.
- (4) Heads of Division, Heads of Sub-directorate, and Heads of Division is Echelon IIIa Position or Administrator Position.
- (5) Heads of Subdivision and Heads of Subdivision are Echelon IVa Position or Supervisor Position.

Article 47

The President or a minister assigned on behalf of the President inaugurates the Chairperson.

CHAPTER V  
TRANSITIONAL PROVISIONS

Article 48

- (1) Implementing Regulation of Presidential Decree Number 103 of 2001 on Position, Duty, Function, Authority, Organizational Structure, and Work Procedures of Non Departmental Government Institution as amended several times and last by Presidential Regulation Number 3 of 2013 and Presidential Decree Number 110 of 2001 on Organizational Unit and Duty of Echelon I in Non Departmental Government Institution as amended several times and last by Presidential Regulation Number 4 of 2013 that regulate BPKP is declared to remain effective to the extent it is not contrary to and has not been amended and/or replaced by new regulation based on this Presidential Regulation.
- (2) When this Presidential Regulation comes into force, all existing positions and incumbent officials within BPKP are still conducting their duties and functions of BPKP until they are re-regulated based on this Presidential Regulation.

CHAPTER VI  
MISCELLANEOUS PROVISIONS

Article 49

Further details regarding the duties, functions, organizational structure, and working procedures of BPKP are established by the Chairperson by the approval of Minister who in charge in state apparatus empowerment and bureaucratic reform.

CHAPTER VII  
CLOSING PROVISIONS

Article 50

At the time this Presidential Regulation comes into force, thus:

- a. Provisions regarding BPKP as regulated in the Presidential Regulation Number 103 of 2001 on Position, Duty, Function, Authority, Organizational Structure, and Working Procedures of Non-Departmental Government Institution as amended several times and last by Presidential Regulation Number 3 of 2013;
- b. Provisions regarding Organizational Units and Duty of BPKP Echelon I as regulated in the Presidential Decree Number 110 of 2001 on Organizational Unit and Duty of Echelon I in Non-Departmental Government Institution as amended several times and last by the Presidential Regulation Number 4 of 2013;

are declared ineffective.

Article 51

This Presidential Regulation comes into forces on the date its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Presidential Regulation in the State Gazette of the Republic of Indonesia.

Issued in Jakarta  
on 31 December 2014

PRESIDENT OF THE REPUBLIC OF INDONESIA,

signed

JOKO WIDODO

Promulgated in Jakarta  
on 31 December 2014

MINISTER OF LAW AND HUMAN RIGHTS  
OF THE REPUBLIC OF INDONESIA,

signed

YASONNA H. LAOLY

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2014 NUMBER 400

Jakarta, 27 June 2019

Has been translated as an Official Translation  
on behalf of Minister of Law and Human Rights  
of the Republic of Indonesia

DIRECTOR GENERAL OF LEGISLATION,

