

REGULATION OF THE PRESIDENT OF THE REPUBLIC OF INDONESIA  
NUMBER 20 OF 2023  
ON  
AMENDMENT TO PRESIDENTIAL REGULATION 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 in order to optimize the duties and functions of internal government supervision, it is necessary to reorganize the organization and management of the Finance and Development Supervisory Agency;  
b. that some of the duties and functions of the Finance and Development Supervisory Agency are no longer in accordance with policies and/or regulations as well as changes in organizational dynamics that develop within the scope of government institutions so that they need to be changed and/or reorganized;  
c. that based on the considerations as referred to in point a and point b, it is necessary to issue a Presidential Regulation on Amendment to Presidential Regulation Number 192 of 2014 on Finance and Development Supervisory Agency;

Observing : 1. Article 4 section (1) of the 1945 Constitution of the Republic of Indonesia;  
2. Presidential Regulation Number 192 of 2014 on Finance and Development Supervisory Agency (State Gazette of the Republic of Indonesia of 2014 Number 400);

HAS DECIDED:

To issue : PRESIDENTIAL REGULATION ON AMENDMENT TO PRESIDENTIAL REGULATION NUMBER 192 OF 2014 ON FINANCE AND DEVELOPMENT SUPERVISORY AGENCY.

Article I

Several provisions in Presidential Regulation Number 192 of 2014 on Finance and Development Supervisory Agency (State Gazette of the Republic of Indonesia of 2014 Number 400) are amended as follows:

1. The provisions of point j to point m of Article 3 are amended, and Article 3 point n is deleted, so that Article 3 reads as follows:

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 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 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;

- k. the implementation of substantive support to all organizational elements within BPKP;
  - l. the supervision of the implementation of BPKP duties;
  - m. the coordination of the implementation of duties, coaching, and provision of administrative support to all organizational elements within BPKP; and
  - n. deleted.
2. The provisions of Article 8 are amended so that it reads as follows:

Article 8

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

- a. coordination of BPKP activities;
  - b. coordination and preparation of BPKP plans, programs and budgets;
  - b. coaching and provision of administrative supports such as administration, staffing, finance, household affairs, cooperation, public relations, archives, and documentation of BPKP;
  - c. coaching and structures organization and procedures;
  - d. coordination and preparation of legislation and implementation of legal advocacy;
  - e. management of state-owned assets/state assets and government goods/services procurement; and
  - f. implementation of other functions assigned by the Chairperson.
3. The provisions of section (2) and section (3) of Article 9 are amended, and 2 (two) sections are added to Article 9 namely section (4) and section (5) so that Article 9 reads as follows:

Article 9

- (1) The Principal Secretariat consists of at most 5 (five) Bureaus.
- (2) The Bureau consists of Functional Position Groups.
- (3) In the event that the duties and functions of the Bureau cannot be carried out by the Functional Position Groups as referred to in section (2), at most 5 (five) Divisions may be formed.
- (4) The Divisions as referred to in section (3), consist of Functional Position Groups or may be formed with at most 3 (three) Subdivisions.
- (5) Exempted from the provisions as referred to in section (4), the Division handling the administrative functions of the leadership may consist of several Subdivisions as required.

4. The provisions of section (2) of Article 13 are amended, and 1 (one) section is added to Article 13 namely section (3), so that Article 13 reads as follows:

Article 13

- (1) The Deputy of the Supervision of the Government Institution for Economic and Maritime Affairs consists of at most of 5 (five) Directorates.
  - (2) The Directorate consists of Functional Position Groups.
  - (3) In the event that the duties and functions of the Directorate cannot be carried out by the Functional Position Groups as referred to in section (2), at most 3 (three) Sub-directorates may be formed.
5. The provisions of section (2) of Article 17 are amended, and 1 (one) section is added to Article 17 namely section (3), so that Article 17 reads as follows:

Article 17

- (1) The Deputy of the Supervision of Government Institutions for Politics, Law, Security, Human Development, and Culture Affairs consists of at most of 5 (five) Directorates.
  - (2) The Directorate consists of Functional Position Groups.
  - (3) In the event that the duties and functions of the Directorate cannot be carried out by the Functional Position Groups as referred to in section (2), at most 3 (three) Sub-directorates may be formed.
6. The provisions of section (2) of Article 21 are amended, and 1 (one) section is added to Article 21 namely section (3), so that Article 21 reads as follows:

Article 21

- (1) The Deputy of the Supervision of the Local Government Financial Management consists of at most at most 5 (five) Directorates.
  - (2) The Directorate consists of Functional Position Groups.
  - (3) In the event that the duties and functions of the Directorate cannot be carried out by the Functional Position Groups as referred to in section (2), at most 3 (three) Sub-directorates may be formed.
7. The provisions of section (2) of Article 25 are amended, and 1 (one) section is added to Article 25 namely section (3), so that Article 25 reads as follows:

Article 25

- (1) The Deputy of State Accountant consists of at most 5 (five) Directorates.
- (2) The Directorate consists of Functional Position Groups.

- (3) In the event that the duties and functions of the Directorate cannot be carried out by the Functional Position Groups as referred to in section (2), at most 3 (three) Sub-directorates may be formed.
8. The provisions of section (2) of Article 29 are amended, and 1 (one) section is added to Article 29 namely section (3) so that Article 29 reads as follows:

Article 29

- (1) The Deputy of Investigation consists of at most 5 (five) Directorates.
  - (2) The Directorate consists of Functional Position Groups.
  - (3) In the event that the duties and functions of the Directorate cannot be carried out by the Functional Position Groups as referred to in section (2), at most 3 (three) Sub-directorates may be formed.
9. The provisions of Article 33 are amended so that it reads as follows:

Article 33

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

10. The provisions of Article 34 are amended so that it reads as follows:

Article 34

- (1) Centers can be formed up to at most 4 (four) Centers as supporting elements for the implementation of the BPKP duties and functions.
  - (2) The Centers as referred to in section (1) are under and accountable to the Chairperson and administratively coordinated by the Principal Secretary.
  - (3) The Centers as referred to in section (1) are led by the Head of Centers.
11. The provisions of Article 35 are amended so that it reads as follows:

Article 35

- (1) A Center consists of Functional Position Groups and Subdivision handling administrative functions.
- (2) In the event that the duties and functions of the Center cannot be carried out by the Functional Position Groups as referred to in section (1), at most 3 (three) Divisions may be formed.
- (3) The Division as referred to in section (2) consists of Functional Position Groups and/or at most 3 (three) Subdivisions.
- (4) Exempted from the provisions in section (1), a Center not located in the same place as the Principal

Secretariat may have its administrative functions accommodated as a Division.

Article II

This Presidential Regulation comes into force on the date of 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 27 February 2023

PRESIDENT OF THE REPUBLIC OF INDONESIA,

signed

JOKO WIDODO

Promulgated in Jakarta  
on 27 February 2023

MINISTER OF STATE SECRETARY  
OF THE REPUBLIC OF INDONESIA,

signed

PRATIKNO

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2023 NUMBER 35

Jakarta, 1 August 2023

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,

  
ASEPIN MULYANA