

REGULATION OF THE PRESIDENT OF THE REPUBLIC OF INDONESIA
NUMBER 2 OF 2025
ON
SECOND 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 aims to enhance the institutional capacity of the Finance and Development Supervisory Agency in order to improve the effectiveness of internal supervisory functions and the quality of the internal control system;
- b. that certain duties and functions of the Finance and Development Supervisory Agency are no longer aligned with prevailing policies and/or regulations as well as with developments in organizational dynamics within government agencies, and therefore need to be amended and/or reorganized;
- c. that based on the considerations as referred to in point a and point b, it is necessary to issue a Regulation of the President on Second Amendment to Regulation of the President 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) as amended by Regulation of the President Number 20 of 2023 on Amendment to Presidential Regulation Number 192 of 2014 on Finance and Development Supervisory Agency (State Gazette of the Republic of Indonesia Number 35 of 2023);

HAS DECIDED:

- To issue : PRESIDENTIAL REGULATION ON SECOND 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) as amended by Presidential Regulation Number 20 of 2023 on Amendment to Presidential Regulation Number 192 of 2014 on Finance and Development Supervisory Agency (State Gazette of the Republic of Indonesia Number 35 of 2023) are amended as follows:

1. The provisions of Article 4 are amended so that it reads as follows:

Article 4

BPKP consists of:

- a. the Chairperson;
 - b. the Vice Chairperson;
 - c. the Principal Secretariat;
 - c. the Deputy for the Supervision of Government Agencies in the Fields of Economic Affairs, Infrastructure, and Regional Development;
 - e. the Deputy for the Supervision of Government Agencies in the Fields of Politics, Security, Law, Human Development and Culture;
 - d. the Deputy for the Supervision of the Government Agencies in the Fields of Community Empowerment and Food;
 - g. the Deputy for the Supervision of Local Government Financial Management;
 - h. the Deputy for State Accountant; and
 - i. the Deputy for Investigation.
2. Between Part Two and Part Three, 1 (one) Part is inserted, namely Part Two A so that it reads as follows:

Part Two A
Vice Chairperson

3. Between Article 5 and Article 6, 1 (One) article is inserted, namely Article 5A so that it reads as follows:

Article 5A

- (1) The Vice Chairperson is subordinate and responsible to the Chairperson.
 - (2) The Vice Chairperson has the duty to assisting the Chairperson in carrying out the duty of leading the BPKP.
 - (3) Further provisions regarding the details of the duties of the Vice Chairperson as referred to in section (2) are determined by the Chairperson.
4. The title of Part Four of Chapter II is amended so that it reads as follows:

Part Four

Deputy for the Supervision of the Government Agencies for Economic, Infrastructure, and Regional Development.

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

Article 10

- (1) The Deputy for the Supervision of the Government Agencies for Economic, Infrastructure, and Regional Development is the implementing element of BPKP duties and functions in the internal supervision of accountability of the state finance and cross-sectoral programs of national development at the central government agencies in the field of economic affairs, infrastructure, and regional development which is the subordinate and responsible to the Chairperson.
- (2) The Deputy for the Supervision of Government Agencies in the Fields of Economic Affairs, Infrastructure, and Regional Development is led by a Deputy.

6. The provisions of Article 11 are amended so that it reads as follows:

Article 11

the Deputy for the Supervision of Government Agencies in the Fields of Economic Affairs, Infrastructure, and Regional Development has the duty to support the Chairperson in conducting the internal supervision of accountability of the state finance and cross-sectoral programs for national development at the central government agencies in the field of economic affairs, infrastructure, and regional development.

7. The provisions of Article 12 are amended so that it reads as follows:

Article 12

In conducting the duties as referred to in Article 11, the Deputy for the Supervision of the Government Agencies for Economic, Infrastructure, and Regional Development administer 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 agencies in the fields of economic affairs, infrastructure, and regional development;
- b. the preparation of guidelines and technical instructions of the internal supervision on accountability of state finance and cross-sectoral programs of national development at the central government agencies in the economic, infrastructure, and regional development sectors;
- 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 are fully

- or partly funded by the state budget and/or subsidy in the economic, infrastructure, and regional development;
- d. the internal supervision on the planning and implementation of the state asset utilization at the central government agencies in the economic, infrastructure, and regional development;
 - 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 agencies in the economic, infrastructure, and regional development;
 - f. the supervision of foreign financing, loans, and grants;
 - g. the policy formulation and development for the implementation of Government Internal Control Systems at the central government agencies in the economic, infrastructure, and regional Development;
 - g. the development of government internal supervisory capability at the central government agencies in the economic, infrastructure, and regional development;
 - i. the execution of supervisory activities based on the government assignment in the economic, infrastructure, and regional development in accordance with the provisions of legislation;
 - j. the review of the financial reports of central government agencies;
 - k. the assistance service in reviewing financial and performance reports of the central government agencies in the economic, infrastructure, and regional development;
 - l. the supervision of Non-Tax State Revenue at the central government agencies and non-tax revenue payers in the economic, infrastructure, and regional development; and
 - m. the analysis, evaluation, and processing of the supervisory result of the administration of the accountability of state finance and development at the central government agencies in the economic, infrastructure, and regional development;
8. The provisions of Article 13 are amended so that it reads as follows:

Article 13

- (1) The Deputy for the Supervision of the Government Agencies for Economic, Infrastructure, and Regional Development consists of at most 5 (five) Directorates.
- (2) The Directorate, as referred to in section (1), consists of specialist positions and general positions.

- (3) In the event that the duties and functions of the Directorate as referred to in section (2) cannot be carried out by the specialist positions, at most 3 (three) sub-directorates may be formed.
9. The title of Part Five of Chapter II is amended so that it reads as follows:

Part Five
Deputy for the Supervision of Government Agencies in the
Fields of Politics, Security, Law, Human Development, and
Culture

10. The provisions of Article 14 are amended so that it reads as follows:

Article 14

- (1) The Deputy for the Supervision of Government Agencies Fields of Politics, Security, Law, Human Development and Culture is the implementing element of BPKP duties and functions in the internal supervision of accountability of state finance and cross sectoral programs of the national development at the central government agencies in the fields of politics, law, security, human development, and culture which is the subordinate and responsible to the Chairperson.
 - (2) The Deputy for the Supervision of Government Agencies in the Fields of Politics, Security, Law, Human Development and Culture is led by a Deputy.
11. The provision of Article 15 is amended so that it reads as follows:

Article 15

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

12. The provisions of Article 16 are amended so that it reads as follows:

Article 16

In conducting the duty as referred to in Article 15, the Deputy for the Supervision of Government Agencies in the Field of Politics, Security, Law, Human Development, and Culture administer the following function 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 agencies in the field of politics, security, law, human development, and culture;
- b. the preparation of guidelines and technical instructions of the internal supervision on accountability of state finance and cross-sectoral programs of national development at the central government agencies in the field of politics, security law, human development, and culture;
 - 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 are fully or partly funded by the state budget and/or subsidy in the field of politics, security, law, human development, and culture;
 - d. the internal supervision on the planning and implementation of the state asset utilization at the central government agencies in the field of politics, security, law, human development, and culture;
 - 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 agencies in the field of politics, security, law, human development, and culture;
 - f. the policy formulation and development for the implementation of Government Internal Control Systems at the central government agencies in the of politics, security, law, human development, and culture;
 - g. the development of government internal supervisory capability at the central government agencies in the field of politics, security, law, human development, and culture;
 - h. the execution of supervisory activities based on the government assignment in the field of politics, security, law, human development, and culture in accordance with the provisions of legislation;
 - i. the assistance service in reviewing financial and performance reports at the central government agencies in the field of politics, security, law, human development, and culture;
 - j. the supervision of Non-Tax State Revenue at the central government agencies and non-tax revenue payers in the field of politics, security, law, human development, and culture; and
 - k. the analysis, evaluation, and processing of the supervisory result of the administration of the accountability of state finance and development at the central government agencies in the field of politics, security, law, human development, and culture.

13. The provisions of Article 17 are amended so that it reads as follows:

Article 17

- (1) The Deputy for the Supervision of the Government Agencies in the Field of Politics, Security, Law, Human Development and Culture Affairs consist of at most 5 (five) Directorates.
- (2) The Directorate as referred to in section (1) consists of specialist positions and general positions.
- (3) In the event that the duties and functions of the Directorate as referred to in section (2) cannot be carried out by the specialist positions, at most 3 (three) Sub-Directorates may be formed.

14. Between the Fifth and Sixth Parts, 1 (one) part is inserted, namely Part Five, A so that it reads as follows:

Part Five A

Deputy for the Supervision of the Government Agencies in the Fields of Community Empowerment and Food

15. Between Article 17 and Article 18, 4 (four) articles are inserted, namely Article 17A, Article 17B, Article 17C, and Article 17 D so that it reads as follows:

Article 17A

- (1) Deputy for the Supervision of Government Agencies in the Fields of Community Empowerment and Food is an implementing element of BPKP's duties and functions in the internal supervision of accountability of the state finance and cross-sectoral programs of national development at the central government agencies in the fields of community empowerment and food which is the subordinate of and responsible to the Chairperson.
- (2) The Deputy for the Supervision of Government Agencies in the Fields of Community Empowerment and Food is led by a Deputy.

Article 17B

The Deputy for the Supervision of Government Agencies in the Fields of Community Empowerment and Food has the duty to support the Chairperson in conducting the internal supervision of accountability of the state finance and cross-sectoral programs of national development at the central government agencies in the fields of community empowerment and food.

Article 17C

In conducting duties as referred to in Article 17B the Deputy of the Supervision of Government Agencies in the Fields of Community Empowerment and Food 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 agencies in the fields of community empowerment and food;
- b. the preparation of guidelines and technical instructions of the internal supervision on accountability of state finance and cross-sectoral programs of national development at the central government agencies in the fields of community empowerment and food;
 - 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 are fully or partly funded by the state budget and/or subsidy in the fields of community empowerment and food;
 - d. the internal supervision on the planning and implementation of the state asset utilization at the central government agencies in the fields of community empowerment and food;
 - 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 agencies in the fields of community empowerment and food;
 - f. the policy formulation and development for the implementation of Government Internal Control Systems at the central government agencies in the fields of community empowerment and food;
 - g. the development of government internal supervisory capability at the central government agencies in the fields of community empowerment and food;
 - h. the execution of supervisory activities based on the Government assignment in the fields of community empowerment and food in accordance with the provision of legislation;
 - i. the assistance service in reviewing financial and performance reports of the central government agencies in the fields of community empowerment and food;
 - j. the supervision of Non-Tax State Revenue at the central government agencies and non-tax revenue payers in the fields of community empowerment and food; and
 - k. the analysis, evaluation, and processing of the supervisory result of the administration of the accountability of state finance and development at the central government agencies in the fields of community empowerment and food.

Article 17D

- (1) The Deputy for the Supervision of the Government Agencies in the Fields of Community

Empowerment and Food consists of at most of 5 (five) Directorates.

- (2) The Directorate as referred to in section (1) consists of specialist positions and general positions.
- (3) In the event that the duties and functions of the Directorate as referred to in section (2) cannot be carried out by the specialist positions, at most 3 (three) Sub-Directorates may be formed.

16. The provisions of Article 44 are amended so that it reads as follows:

Article 44

- (1) The Chairperson and the Vice Chairperson are appointed and dismissed by the President.
- (2) The Chairperson is entitled to financial allowances and other facilities equivalent to those of a minister.
- (3) The Vice Chairperson is entitled to financial allowances and other facilities equivalent to those of a vice minister.

17. Between Article 44 and Article 45, 1 (one) article is inserted, namely Article 44A so that it reads as follows:

Article 44A

- (1) The term of office of the Chairperson is for 1 (one) period of five (5) years and may be appointed for 1 (one) next period.
- (2) The Chairperson may be dismissed at any time by the President before the term of office as referred to in section (1) ends.
- (3) The provisions as referred to in section (1) and section (2) apply mutatis mutandis to the Vice Chairperson.

18. The provisions of section (1) of Article 46 are deleted, so that Article 46 reads as follows:

Article 46

- (1) Deleted.
- (2) Principal Secretary and Deputies are High-Level Senior Executive positions or structural position of Echelon I.a.
- (3) Heads of Bureau, Directors, Heads of Center, Inspector, and Heads of Provincial Office of BPKP are or First-Level Senior Executive positions or structural position of Echelon II.a.
- (4) Heads of Division, Heads of Sub-directorate, and Heads of Division are middle management position or structural position of echelon III. a.
- (5) Heads of Subdivision and Heads of Subdivision are supervisory position or structural position of echelon IV.a.

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 20 January 2025
PRESIDENT OF THE
REPUBLIC OF INDONESIA,
signed
PRABOWO SUBIANTO

Promulgated in Jakarta
on 20 January 2025
MINISTER OF STATE SECRETARY
OF THE REPUBLIC OF INDONESIA,

signed

PRASETYO HADI

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2025 NUMBER 5

Jakarta, 9 October 2025
Has been translated as an Official Translation
on behalf of Minister of Law
of the Republic of Indonesia
DIRECTOR GENERAL OF LEGISLATION,

