

ABSTRACT
**SUPERVISION OF REGIONAL INSPECTORATES ON REGIONAL
FINANCIAL MANAGEMENT OF MAKASSAR CITY**

Author : St. Nur Aziza
Supervisor : Deasy Mauliana

According to Government Regulation Number 58 of 2005 concerning Regional Financial Management Article 1 paragraph (6) states that, "Regional Financial Management is a whole activity that includes planning, implementation, administration, reporting, accountability, and supervision of regional finances". The additional conclusions of the Audit Board of the Republic of Indonesia (BPK) regarding the Makassar City Government's 2020 Regional Government Financial Report (LKPD) Audit Results Report (LHP). Among them were budgeting errors on capital expenditures and goods expenditures at the Regional Apparatus Organization (OPD) of the Makassar City Government, which led to the waste of regional funds, and the Regional Government Financial Report (LKPD) that the Makassar City Government submitted that was not in accordance with regional regulations (Perda) of the regional revenue and expenditure budget (APBD). The goal of this study is to learn more about the regional financial management oversight provided by Makassar City's Regional Inspectorate.

This study used observation, interviews with 7 informants, and document reviews to acquire data. In this study, the methods used for data processing and analysis included gathering, reviewing, categorizing, and processing research data through data reduction, data display, and drawing conclusions.

The result of the study showed that perceptual issues about the timeliness and correctness of financial reports were still present in the Regional Financial Management of Makassar City under the supervision of the Regional Inspectorate. Regarding the recommendations made in this study, the Makassar City Regional Inspectorate has to be more proactive with the regional Work Units (LKPD) while gathering information to prove that the inspection was completed on time. In order to conduct the audit, the auditor must also arrive on time.

Keywords: Supervision, Regional Inspectorate, Financial Management