

Supervision of Inspectors in the City of Manado's Social Aid Distribution

Lydia Nova Tengker

Manado State University Public Administration Study Program

Email: lydiatengker@unima.ac.id

Abstract:

Following the roles of organizing, directing, and planning, supervision is the fourth managerial function. An organization must have a monitoring mechanism as one of its management functions. It is obvious that implementing a plan or program without a continuous monitoring system will cause the predetermined goals to be achieved slowly or perhaps not at all. A qualitative technique will be used in this study. The process of conducting qualitative research yields descriptive data from people's written or spoken words as well as from their observed behavior. The following conclusions were drawn from the research findings and the analysis done by researchers about inspectorate oversight in the distribution of social assistance during the COVID-19 epidemic, assistance programs in Manado City: Three steps were used to do this: audit, survey, and review. Because the Manado City Inspectorate has the authority to conduct accountability supervision for social assistance for the COVID-19 pandemic by auditing offices and subdistricts in Manado City that receive social assistance from the pandemic, the Inspectorate complies with technical instructions or supervision procedures during the supervision process.

Keywords: oversight, social aid, inspectorate, and pandemic-COVID19

Introduction

Currently the Covid-19 pandemic is not only having an impact on health, but also on social and economic conditions. In terms of the economy, this pandemic has caused a decline in domestic economic activity, which does not rule out the possibility of reducing people's welfare.

The government created a National Economic Recovery (PEN) policy (Indonesian Ministry of Finance, 2020). This PEN policy was then implemented in various social assistance programs such as the Family Hope Program (PKH), Non-Cash Food Assistance (BPNT), basic food programs, Cash Social Assistance (BST), Pre-Employment Cards, Village Fund Direct Cash Assistance (BLT- DD), Banpres for Productive MSMEs, Salary Subsidy, and Electricity Discount and various other assistance. The aim of this assistance program during the Covid-19 pandemic is to ensure the availability of basic needs and social protection, especially for vulnerable groups affected by the Covid-19 pandemic.

Social assistance is one of the strategies taken by the government nationally which is given to 10 million families in the Family Hope Program (PKH). Also the Basic Food Card program for 18.8 million recipients with an aid amount of IDR 200 thousand per month until December 2020, and also cash assistance of IDR 300 thousand per month per head of family given to those outside of PKH recipients and basic food cards to be used to purchase basic food needs, corn rice , vegetable side dishes and other necessities that are useful in dealing with Covid-19.

Sulawesi Region, for policies taken by refocusing the budget. The provincial and district/city governments have carried out refocusing and reallocation of APBD use, which is used to help people in the lowest income group, totaling 741,342 people or 182,026 heads of families spread across 15 districts/cities. Meanwhile, for the City of Manado, the refocusing budget aimed at the health sector, social safety net programs and the economic sector amounts to 158 billion.

The administration of aid carried out by the government must be under the supervision of the Regional Inspectorate. The regional inspectorate is an internal government auditor whose task is to carry out general supervision activities of the regional government and other tasks assigned by the regional head. Meanwhile, specifically for monitoring the Covid 19 budget since 2020, the Government Internal Oversight Apparatus or Inspectorate has received the mandate to carry out guidance and supervision as stated in the Sixth Dictum of the Minister of Home Affairs Instruction no. 1 of 2020 concerning Prevention of the Spread and Acceleration of Handling of Corona Virus Disease 2019 in Regional Government Environments and Letter from the Inspector General of the Ministry of Home Affairs Number 700/1101/IJ concerning supervision of the distribution of social assistance for handling COVID-19.

Supervision is the fourth managerial function after planning, organizing and directing. As one of the management functions, a monitoring mechanism within an organization is absolutely necessary. Implementation of a plan or program without being accompanied by a good and continuous monitoring system will clearly result in slow or even non-achievement of the targets and objectives that have been determined.

The results of this monitoring will see how accountable the performance of government agencies is in monitoring the social assistance program. According to Presidential Decree Number 29 of 2014, which regulates performance accountability of government agencies, performance is the output/result of activities/programs that have been or will be achieved in connection with the use of the budget with measurable quantity and quality. The Government Agency Performance Accountability System (SAKIP), is a systematic series of various activities, tools and procedures designed for the purposes of determining and measuring, collecting data, Internal Monitoring and Accountability of Regional Government Performance in Indonesia, classifying, summarizing and reporting performance in government agencies , in the context of accountability and improving the performance of government agencies. Performance accountability is the embodiment of the obligation of a government agency to account for the success/failure of implementing Programs and Activities that have been mandated by stakeholders in order to achieve the organization's mission in a measurable manner with performance goals/targets that have been determined through performance reports that are prepared periodically.

The issue of accountability is one of the problems in the implementation of regional government which is currently being studied by the government. A phenomenon that can be observed in current financial management is the strengthening demand for the implementation of public

accountability and public transparency by public organizations such as government work units, both central and regional. Public accountability is the obligation of the fiduciary to provide accountability, present, report and disclose all activities and actions for which they are responsible to the fiduciary who has the right and authority to demand that accountability. Meanwhile, transparency is built on the basis of the free flow of information, where all government processes, institutions and information need to be accessed by interested parties, and the information available must be sufficient so that it can be understood and monitored. This is inseparable from the public's desire for government implementation that is free from Collusion, Corruption, Nepotism (KKN).

1. Functional supervision is carried out by the APBD functional supervision apparatus which includes BPKP, Itwilprop, Itwilkab/city.

Another definition was expressed by Kusnadi, et al as follows: Supervision is monitoring or monitoring the implementation of a plan whether it has been carried out correctly or not or a process that ensures that actions are in accordance with the plan. Supervision cannot be carried out if there is no plan and plans will become a reality if they are followed up by supervision. Kusnadi, et al (1999:265).

Fathoni defines that Supervision is a process for determining officers or units to act on behalf of the leadership of the organization and tasked with collecting all data and information needed by the leadership of the organization to assess progress and setbacks in the implementation of work. Fathoni (2006:30). Meanwhile, according to Henry Fayol, quoted by Sofyan, the definition of supervision is as follows: Supervision includes efforts to check whether everything happens according to the plans set, orders issued and principles adhered to. It is also intended to identify weaknesses and mistakes so that they can be avoided in the future. Sofyan (2004:12).

Furthermore, according to Kadarman, the definition of supervision is as follows: Supervision is a systematic effort to establish standard performance in planning, to design an information feedback system, to compare actual performance with predetermined standards, to determine whether a deviation has occurred, and to take necessary corrective actions to ensure that all company resources are used as effectively and efficiently as possible to achieve company goals. Kadarman (2001:159).

In general, the purpose of supervision is to ensure that local governments run in accordance with the plans and provisions of applicable laws and regulations in order to create a government apparatus that is clean, free of corruption, collusion and nepotism.

Public Accountability

Accountability is an activity to provide explanations and justification for actions (methods) carried out in using power, and taking corrective action when errors occur. This understanding provides a broader understanding of the meaning of accountability. This means that accountability does not just include activities to provide explanations for actions that have been taken, but also includes activities to make corrections to actions that are considered wrong or inappropriate. Thus, accountability is essentially more of a cycle consisting of a number of functional activities rather than a single action (Schacter, 2000).

Public Accountability is one of the main characteristics or characteristics of good governance (Widodo, 2001). Public accountability is the obligation of the fiduciary (agent) to provide accountability, present, report and disclose all activities and actions for which they are responsible to the fiduciary (principal) who has the right and authority to demand that accountability (Mardiasmo, 2002).

Government Agency Performance Accountability is the embodiment of the obligation of a government agency to be accountable for the success/failure of implementing the organization's mission in achieving predetermined goals and targets through periodic accountability tools.

From the definitions above, it can be concluded that Public Accountability is an obligation for policy organizers (creation, implementation and assessment) to be accountable for all their actions to the public, both successful actions and especially unsuccessful actions. In implementing accountability within government agencies, it is necessary to pay attention to the following principles: (a), There must be a commitment from the leadership and all agency staff to manage the implementation of the mission so that it is accountable (b). It must be a system that can guarantee use. Resources consistently with applicable laws and regulations. (c). Must be able to demonstrate the level of achievement of the goals and objectives set. (d). Must be oriented towards achieving the vision and mission as well as the results and benefits obtained. (e). Must be honest, objective, transparent and innovative as a catalyst for management change in the form of updating performance measurement methods and techniques and preparing accountability reports (LAN and BPKP; Module I, 2000).

Thus, there are a number of words that are often equated with accountability, namely: responsibility, justification, accounting, and liability. However, these words basically have clear differences in meaning.

According to LAN-RI (2001), accountability is the obligation to be accountable or to answer and explain the performance and actions of a person/legal entity/collective leadership of an organization to parties who have or have the authority to ask for information or accountability.

Public administration accountability in a broad sense involves public institutions (agencies) and bureaucrats (their workers) to control various expectations originating from within and outside the organization.

Chandler and Plano (1992) define accountability as "refers to the institution of checks and balances in an administrative system". Accountability refers to the institution of "checks and balances" in the administrative system. Accountability means holding an accounting (account) of the resources or authority used. Another view says "accountability consists in a statutory obligation to provide" (Salleh and Iqbal, 1995). In this sense, accountability makes it possible to impose disciplinary sanctions on accountable institutions, criticize their mistakes, and contribute to general administration.

Budiarjo (2012) defines accountability, namely issues surrounding the responsibility given by the mandate to govern (the government) to those who give that mandate (the public). At this limit, accountability is closely related to people's sovereignty, because the ruler's responsibility to the people means recognizing that it is the people who have the real power.

Chaiden in Jabra & Dwivedi (1989:42) says that having accountability is answering one's responsibilities, reporting, explaining, giving reasons, responding, assuming obligations and

making external decisions. Furthermore, Stoker (1998:82) stated that accountability is an effort to account for the implementation of duties and authority by public officials or government administrators. For this reason, every government administrator in carrying out his various duties and authorities must prioritize accountability so that his rights and obligations, actions, expertise and even time spent in front of the public must be accountable so that good governance can be achieved "good governance".

Supervision

Supervision is the fourth managerial function after planning, organizing and directing. As one of the management functions, a monitoring mechanism within an organization is absolutely necessary. Implementation of a plan or program without being accompanied by a good and continuous monitoring system will clearly result in slow or even non-achievement of the targets and objectives that have been determined.

The term supervision in English is called controlling, which Dale (in Winardi, 2000:224) says is: "the modern concept of control ... provides a historical record of what has happened and provides the data that enables the executive to take corrective steps". This means that supervision does not only mean looking at something carefully and reporting the results of monitoring activities, but also means improving and straightening it out so that it achieves goals in accordance with what was planned.

Thus, supervision is essentially an act of comparing the results in reality (*dasein*) with the desired results (*das sollen*). This is because deviations often occur between these two things, so the task of supervision is to correct these deviations.

The understanding of supervision is very diverse and there are many opinions expressed by experts, however in principle all opinions expressed by experts are the same, namely it is an act of comparing the results in reality (*dasein*) with the desired results (*das sollen*), which is carried out in order to correct deviations that occur in management activities. Here are some understandings about supervision from experts:

Mockler's monitoring concept above emphasizes four things, namely (1) there must be a plan, standard or goal as a benchmark to be achieved, (2) there is a work implementation process to achieve the desired goal, (3) there is an effort to compare the what has been achieved with the standards, plans, or goals that have been set, and (4) taking necessary corrective actions. Thus, Mockler's monitoring concept shows that there are activities that need to be planned with benchmarks in the form of criteria, norms and standards, then compared to see which ones are better.

Sarwoto in Febriani (2005:12) says that: "Supervision is a manager's activity that ensures that work is carried out in accordance with established plans and/or desired results." From Sarwoto's opinion, it can be implicitly seen that the purpose of supervision is to ensure that work is carried out according to plan. All work in question is work that is currently being implemented and not work that has been completed.

Meanwhile, Maman Ukas (2004:337) states that: Supervision is a process of activities carried out to monitor, measure and, if necessary, make improvements to the implementation of work so that what has been planned can be carried out in accordance with the desired objectives.

Starting from the experts' understanding of supervision as stated above, it can be concluded that what is meant by supervision is a process of systematic leadership activities to compare (ensure and guarantee) that the goals and objectives and tasks of the organization will be and has been implemented properly in accordance with established and applicable standards, plans, policies, instructions and provisions, as well as to take necessary corrective actions, in order to utilize human and other resources most effectively and efficiently in achieving company goals.

To be able to develop a good supervision program, supervisors need to have a comprehensive understanding of their work environment, master the procedures for preparing work programs, and the ability to think systematically to design programs and activities to improve the quality of education. The school supervision program is a guideline for school supervisors in carrying out their main duties and functions. The supervision program should be prepared in line with the supervision, mission and educational objectives of the target school. The program prepared is directed at professional school supervision services in order to improve the quality of education in schools.

Aims and Objectives of Supervision

Supervision Type

Likewise, Maman Ukas (2004:343) states that there are three phases of supervision, namely (1) initial supervision, (2) ongoing supervision, and (3) final supervision. Maman Ukas further explained that: The purpose of initial supervision that precedes action is nothing other than to prevent and limit as early as possible unwanted errors before they occur. In other words, precautionary measures before starting an activity. Meanwhile ongoing supervision is carried out to monitor the activities being carried out. By comparing standards with work results, corrective actions need to be taken to avoid deviations. Not only managers act, but subordinates can also do so to provide input to the organization for planning actions that will be repeated in the future. In fact, final supervision does not stand alone but is the result of a combination of initial and middle supervision.

The supervisory function carried out by the head of the organization towards every employee in the organization is a manifestation of the implementation of the administrative function of the head of the organization towards their subordinates. Therefore, as a function, the process of implementing supervision by leaders is carried out through several stages, as stated by Tanri Abeng in Harahap (2000:11) that: Control management is work that must be done by a leader to research and organize ongoing work. or those that have been completed. This function can be carried out through activities including: establishing performance standards, measuring performance, evaluating performance, and correcting performance.

Based on the opinion expressed by Tanri Abeng above, it can be stated that the supervision carried out must go through stages as a form of a supervisory activity process. Along with these opinions, there are many opinions that express several important things that need to be considered in the Implementation of Supervision. This is expressed in the form of general steps

regarding the supervision process, as expressed by Terry (in Winardi, 1986: 397) that: Supervision consists of a process formed by three kinds of universal steps, namely: (1) measuring work results, (2) comparing work results with standards and confirming differences (if there are differences), and (3) correcting unwanted deviations through corrective action.

Siagian (2009:178) said that carrying out monitoring activities must contain the following steps:

1. Determine the objects to be monitored.
2. Establish standards as a monitoring measuring tool or to describe the desired work.
3. Determine the procedures, time and techniques used.
4. Measuring the results of the work carried out.
5. Compare work results and standards to see if there are any differences.
6. Carry out corrective actions for deviations or significant deviations.

Maman Ukas (2004:338) mentions three main elements or stages that are always present in the supervision process, namely: (1) Measures that present the requested form. This standard of measurement can be real, it may not be real, general or specific, but as long as someone still assumes that the results are as expected. (2) Comparison between real results and the aforementioned measurements. This evaluation must be reported to the general public who can do something about it. (3) Activities to make corrections. Report measurements in a supervision will be meaningless without correction, if in this case it is known that general activities do not lead to the desired results.

According to Certo and Certo (2006:485), after the leader properly recognizes the problem and its symptoms, corrective action can be taken by focusing on three management functions, namely planning, organizing, and influencing. Corrective action according to Certo & Certo can include: (1) modifying the old plan with a new, more appropriate plan, (2) creating an appropriate organizational structure in accordance with the plan and objective conditions, and (3) restructuring a program that can stimulate employees to improve their performance and ensure that employees who have high performance are given more rewards than employees who have low performance.

Regulations related to the Covid-19 Pandemic Social Assistance Program

Decree of the Minister of Social Affairs of the Republic of Indonesia Number 54/HUK/2020 concerning the Implementation of Basic Food Social Assistance and Cash Social Assistance in Handling the Impact of Corona Virus Disease 2019 (Covid-19) explains that to implement a social safety net as mandated in Government Regulation in Lieu of Law Number 1 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or in the Context of Facing Threats that Endanger the National Economy and/or Financial System Stability for people affected by Corona Virus Disease 2019 (COVID-19). 19), it is necessary to provide basic food social assistance and cash social assistance.

2.4 Conceptual framework

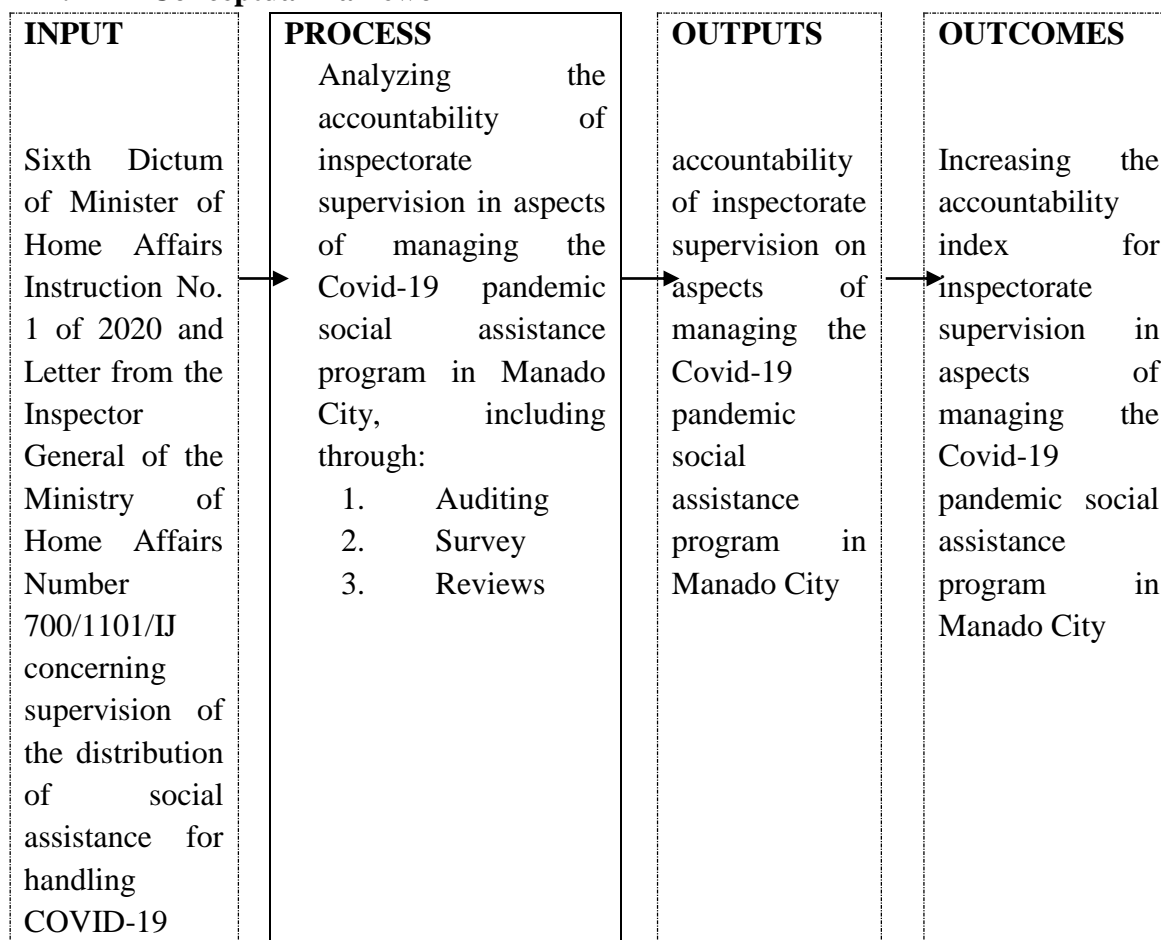


Figure 1. Conceptual Framework

RESEARCH METHODS

This research will use a qualitative approach with the aim that the problem to be studied is more comprehensive, in-depth, natural and real and without much interference from researchers regarding the facts that emerge in the field.

This research was carried out at the Manado City Inspectorate, because at that location it was easy for researchers to obtain research data. Time The research was conducted for more than 3 (three) months.

In qualitative research, the main instrument is the researcher himself. Nasution (2003:09) suggests that at the beginning of the research, the researcher is the "key instrument" or main research tool. He conducted his own observations or unstructured interviews, often using only a notebook. It does not use tools such as tests or questionnaires as are commonly used in quantitative research. Only humans as instruments can understand the meaning of interactions between humans, read facial movements, understand the feelings and values contained in the respondents' words or actions. Even though recording equipment or cameras are used, researchers can still play a role

In qualitative research, data analysis is carried out from the beginning throughout the research process. In this research, qualitative data analysis was used (Miles and Huberman, 2009:16-19) with procedures, data reduction, data presentation, drawing conclusions or verification.

DISCUSSION

Inspectorate Supervision of the Covid-19 Pandemic Social Assistance Program

Supervision is a process for assigning officers or units to act on behalf of the organization's leadership and tasked with collecting all data and information needed by the organization's leadership to assess progress and setbacks in the implementation of work. Fathoni (2006:30). Meanwhile, according to Henry Fayol, quoted by Sofyan, the definition of supervision is as follows: Supervision includes efforts to check whether everything happens according to the plans set, orders issued and principles adhered to. It is also intended to identify weaknesses and mistakes so that they can be avoided in the future. Sofyan (2004:12). In the supervision carried out by researchers, there is an audit process.

Audit or examination is a systematic process for obtaining or evaluating evidence collected on statements or (assertions) about various economic activities or events with the aim of seeing the level of correlation between statements (assertions) and the reality in the field. As well as communicating the results to parties who need accounting information. The results of the research show that the Manado City Inspectorate, in supervising the distribution of the COVID-19 pandemic social assistance program, follows and complies with technical instructions or supervisory procedures as the inspectorate has the right to carry out supervision over the distribution of the COVID-19 pandemic social assistance program by conducting audits to the relevant agencies. , sub-districts and recipients of funds for the COVID-19 pandemic social assistance program.

Furthermore, according to Kadarman, the definition of supervision is as follows: Supervision is a systematic effort to establish standard performance in planning, to design an information feedback system, to compare actual performance with predetermined standards, to determine whether a deviation has occurred, and to take necessary corrective actions to ensure that all company resources are used as effectively and efficiently as possible to achieve company goals. Kadarman (2001:159).

In general, the purpose of supervision is to ensure that local governments run in accordance with the plans and provisions of applicable laws and regulations in order to create a government apparatus that is clean, free of corruption, collusion and nepotism.

The term supervision in English is called controlling, which Dale (in Winardi, 2000:224) says is: "the modern concept of control ... provides a historical record of what has happened and provides the data that enables the executive to take corrective steps". This means that supervision does not only mean looking at something carefully and reporting the results of monitoring activities, but also means improving and straightening it out so that it achieves goals in accordance with what was planned.

Thus, supervision is essentially an act of comparing the results in reality (*dasein*) with the desired results (*das sollen*). This is because deviations often occur between these two things, so the task of supervision is to correct these deviations.

Mockler's monitoring concept above emphasizes four things, namely (1) there must be a plan, standard or goal as a benchmark to be achieved, (2) there is a work implementation process to achieve the desired goal, (3) there is an effort to compare the what has been achieved with the standards, plans, or goals that have been set, and (4) taking necessary corrective actions. Thus, Mockler's monitoring concept shows that there are activities that need to be planned with benchmarks in the form of criteria, norms and standards, then compared to see which ones require correction or improvements.

The same thing was also expressed by Admosudirdjo (in Febriani, 2005: 11) who said that: In essence, controlling or supervision is the totality of activities that compare or measure what is being or has been implemented with the criteria, norms, standards or plans that have been implemented. has been previously set.

Siagian (2004: 175) states that what is meant by supervision is: "The process of observing the implementation of all organizational activities to ensure that all work being carried out runs according to a predetermined plan." The most important characteristic of the concept put forward by Siagian is that supervision can only be applied to work in progress and cannot be applied to work that has been completed.

Starting from the experts' understanding of supervision as stated above, it can be concluded that what is meant by supervision is a process of systematic leadership activities to compare (ensure and guarantee) that the goals and objectives and tasks of the organization will be and has been implemented properly in accordance with established and applicable standards, plans, policies, instructions and provisions, as well as to take necessary corrective actions, in order to utilize human and other resources most effectively and efficiently in achieving company goals.

To be able to develop a good supervision program, supervisors need to have a comprehensive understanding of their work environment, master the procedures for preparing work programs, and the ability to think systematically to design programs and activities to improve the quality of education. The school supervision program is a guideline for school supervisors in carrying out their main duties and functions.

Likewise, Maman Ukas (2004:343) states that there are three phases of supervision, namely (1) initial supervision, (2) ongoing supervision, and (3) final supervision. Maman Ukas further explained that: The purpose of initial supervision that precedes action is nothing other than to prevent and limit as early as possible unwanted errors before they occur. In other words, precautionary measures before starting an activity. Meanwhile ongoing supervision is carried out to monitor the activities being carried out. By comparing standards with work results, corrective actions need to be taken to avoid deviations. Not only managers act, but subordinates can also do so to provide input to the organization for planning actions that will be repeated in the future. In fact, final supervision does not stand alone but is the result of a combination of initial and middle supervision.

In the Presidential Regulation of the Republic of Indonesia Number 63 of 2017 concerning the Distribution of Non-Cash Social Assistance, it is explained that the distribution of social assistance to the community is carried out efficiently so that it can be received on target, in the right amount, on time, in the right quality and in the right administration.

Operational audit (auditoperational) is an inspection that covers a particular matter or operation which is usually outside the jurisdiction of the controller or treasurer in an operation. So the most important objective of an operational audit is to assess the efficiency and effectiveness of operational activities by reviewing the procedures and methods implemented where the results of the assessment can be submitted to management which will be useful for improving existing operations.

Based on the results of existing research regarding operational audits, with the Head of the Manado City Inspectorate and the Manado City Social Service, it shows that the Accountability Supervisor of the Manado City Inspectorate considers that he has carried out his duties well and in accordance with the procedures set by the government. However, on the other hand, the Department considers that the inspectorate supervisors have not carried out their duties optimally because there are still many sub-districts who do not fully understand and utilize the COVID-19 pandemic social assistance program funds according to their intended use.

A special audit is an audit that is carried out if there are indications of fraud committed by the recipient (fraud audit) or if the audit is outside the categories of financial audits, operational audits and compliance audits. The research results obtained by researchers regarding special inspections show that, if in the use of funds for the COVID-19 pandemic social assistance program there are indications of fraud in their distribution, the inspectorate can use this authority. This authority allows it to be exercised without following the inspectorate's supervisory procedures in an accountable manner. Usually this is done when there are complaints from the public.

Obstacles Faced in Inspectorate Supervision of Aspects

The supervision carried out must go through stages as a form of a supervisory activity process. Along with these opinions, there are many opinions that express several important things that need to be considered in the Implementation of Supervision. This is expressed in the form of general steps regarding the supervision process, as expressed by Terry (in Winardi, 1986: 397) that: Supervision consists of a process formed by three kinds of universal steps, namely: (1) measuring work results, (2) comparing work results with standards and confirming differences (if there are differences), and (3) correcting unwanted deviations through corrective action.

Mockler's monitoring concept above emphasizes four things, namely (1) there must be a plan, standard or goal as a benchmark to be achieved, (2) there is a work implementation process to achieve the desired goal, (3) there is an effort to compare the what has been achieved with the standards, plans, or goals that have been set, and (4) taking necessary corrective actions. Thus, Mockler's monitoring concept shows that there are activities that need to be planned with benchmarks in the form of criteria, norms and standards, then compared to see which ones require correction or improvements.

The State Administration Institute (1996: 159) states that: Supervision is one of the organic functions of management, which is the process of leadership activities to ensure and guarantee that the goals and objectives and tasks of the organization will be and have been carried out properly in accordance with plans, policies, instructions, and the provisions that have been determined and are in force. Supervision as a management function is fully the responsibility of

every leader at any level. The essence of supervision is to prevent as early as possible the occurrence of irregularities, waste, fraud, obstacles, errors and failures in achieving goals and objectives as well as carrying out organizational tasks.

Meanwhile, regarding the purpose of supervision, Maman Ukas (2004:337) stated:

1. Supply management employees with accurate, thorough and complete information about what will be implemented.
2. Give employees the opportunity to predict obstacles that will interfere with work productivity carefully and take appropriate steps to eliminate or reduce the disturbances that occur.

After the two things above have been implemented, then employees can take the final step in achieving maximum work productivity and satisfactory achievement of the expected results.

According to Siagian (2009:177) reveals that: The supervision process is basically carried out by administration and management using two types of techniques, namely:

(1) Direct supervision is when the head of the organization personally supervises the activities being carried out. This direct supervision can take the form of: (a) direct inspection, (b) on the spot observation, (c) on the spot report, which also means making decisions on the spot if necessary. However, because of the many and complex tasks of a leader, especially in large organizations, it is impossible for a leader to always carry out direct supervision. Because of this, he often has to carry out indirect supervision.

(2) Indirect supervision is remote supervision. This supervision is carried out through reports submitted by subordinates. The report can be in the form of: (a) written, (b) oral. The weakness of indirect supervision is that subordinates often only report positive things. In other words, subordinates have a tendency to only report things that they think will please the leader.

The supervisory function carried out by the head of the organization towards every employee in the organization is a manifestation of the implementation of the administrative function of the head of the organization towards their subordinates. Therefore, as a function, the process of implementing supervision by leaders is carried out through several stages, as stated by Tanri Abeng in Harahap (2000:11) that: Control management is work that must be done by a leader to research and organize ongoing work. or those that have been completed. This function can be carried out through activities including: establishing performance standards, measuring performance, evaluating performance, and correcting performance.

The inspectorate is a structure whose function is to move its substance, namely parties within the inspectorate, its employees, or outside the inspectorate, for example the department or sub-district being supervised, bearing in mind that the function of the inspectorate is to examine and supervise the running of each subsystem. In supervising and inspecting each subsystem, the inspectorate cannot be separated from existing and applicable laws and regulations which can serve as a guide for the inspectorate in acting. And this can affect every existing subsystem. For example, the Inspectorate is always guided by statutory regulations in its inspections or supervision of sub-districts in Manado City so that every action taken is not merely an arbitrary act but is based on existing and applicable statutory regulations. The smooth implementation of supervision can run well if the supervisory apparatus carries out supervision by following the rules that have been made and carries out supervision with an objective, disciplined attitude. Concerning the problems that are often found when the inspectorate supervises the use of funds

from the COVID-19 pandemic social assistance program in all recipient sub-districts in Manado City.

Inspectorate supervision can run well, the apparatus within the inspectorate carries out their duties and functions well as regulated in Manado City Regional Regulation Number 31 of 2008 concerning Details of Inspectorate Duties and Functions. In carrying out supervision, the Manado City inspectorate found problems, namely: human resource problems, funding and supervision regulations.

Human resources who are capable, capable and skilled do not guarantee good work productivity, if work morale is good, if work morale and discipline are low. They are only useful if they can support the realization of the organization. One of the big problems in Indonesia is the lack of skilled and professional human resources (HR), both from a technological perspective, especially from a managerial perspective. If these HR problems are not corrected, this will have a negative impact. Inadequate, incompetent and unskilled human resources, one of which results in work not being completed optimally quickly and on time. In order to obtain quality human resources, the work carried out will produce something that is desired, including suitability for position, and work with abilities, skills, skills, personality, attitudes and behavior. So that the work can be completed according to plan. The limited number of employees, especially functional officials, means that the entire staff carries out supervision and control carried out by the Manado City Inspectorate. When carrying out supervision and control, we no longer look at the level of competency possessed by the auditors, so that the supervision and control carried out do not obtain optimal results. This is in accordance with the statement to the Manado City Inspectorate.

The research results show that the human resources in the Manado City Inspectorate office are still not very adequate. This can be measured from the education level of the inspectorate employees in Manado City. Even though the person carrying out the audit must really know about supervision to get maximum results. The large number of recipient sub-districts and social assistance programs for the current COVID-19 pandemic must of course also be accompanied by the human resource capabilities at the Manado City Inspectorate Office.

Funding is resources in the form of money to establish or operate government institutions, companies and foundations. Funding for the inspectorate comes from Manado City APBD funds. In the research, it was found that the funding operated at the Manado City Inspectorate Office was still very minimal, so it had a big impact on the Inspectorate's supervision of all aspects, especially supervision of the utilization of funds for the COVID-19 pandemic social assistance program. It is hoped that future funding will increase so that carrying out supervision will no longer be an obstacle for the Manado City Inspectorate in carrying out supervision.

Regulation is a term that can be used in all fields. The broad meaning makes this term capable of representing all fields of science. Regulation is a norm or legal rule that must be obeyed. At the Manado City Inspectorate Office, problems also arise regarding supervisory regulations. Supervision regulations often change, creating new problems at the Manado City Inspectorate Office. Based on the research results, it shows that the supervisory regulations carried out by the Inspectorate are still constantly changing. Changes in the pattern of supervisory regulations make the pattern of supervision less optimal.

CONCLUSION

According to the results of research and analysis carried out by researchers from the description of the previous chapter regarding Inspectorate Supervision of the Covid-19 Pandemic Social Assistance Program in Manado City, the following conclusions were obtained:

1. The Manado City Inspectorate, in supervising the distribution of social assistance for the COVID-19 pandemic, follows technical instructions or supervision procedures, but the Manado City Inspectorate is still not very optimal in auditing financial reports/lists of recipients utilizing funds from the COVID-19 pandemic social assistance program.
2. Before the COVID-19 pandemic social assistance was disbursed, the Manado City Inspectorate conducted a survey to ensure the readiness of the team responsible for receiving the COVID-19 pandemic social assistance.
3. The Manado City Inspectorate conducted a review of sub-districts and recipients of social assistance for the COVID-19 pandemic after seeing reports from the Manado City social service.

REFERENCES

1. Dewi Wulansari,. 2009. Sociology (Concepts and Theories). Bandung: PT Refika Aditama.
2. Duverger, Maurice. Political Sociology. Jakarta: PT.Grafindo Persada, 2010.
3. Fathoni. 2006. Human Resource Management. Bandung: Rineka Cipta.
4. Halim Abdul. 2000. Auditing. Yogyakarta: UPP AMP YKPN
4. Kadarman, 2001. Management Supervision System. Quantum Library. Jakarta.
5. Kusnadi et al, 1999, Legal Aspects of Supervision in the Implementation of Central and Regional Finance, National Legal Development Agency, Ministry of Justice and Human Rights, Jakarta.
5. Manullang. 1982. Human Resource Management. Yogyakarta: Moleong, LJ (2011). Qualitative Research Methodology Revised Edition. Bandung: PT. Rosdakarya Teenager.
6. Rafael Raga Maran, Introduction to Logic, Grasindo, Jakarta, 2007.
6. Siagian, P Sondang, 2008, Human Resource Management. Seventh Edition. Singarimbun, Masri and Sofian Effendi, Survey Research Methods, Jakarta: LP3ES, 2008.
7. Situmorang, Victor M and Juhir, Jusuf. 1994. Legal Aspects of Attached Supervision. Jakarta: Rineka Cipta. Soerjono
8. Soekanto. 2006. Sociology An Introduction (Jakarta: Raja Grafindo Persada) Jakarta: Bumi Aksara, 1999.
9. Sofjan. 2004. Marketing Management. Jakarta: Rajawali Press.
10. Sugiyono. 2009. Quantitative Qualitative Research Methods and R&D. Bandung: Alfabeta.
11. Other sources
11. Tanri Abeng in Harahap (2000:11) states: Management control is work that must be done by a leader to research and organize work that is in progress or that has been completed. This function can be carried out through activities including: establishing performance standards, measuring performance, evaluating performance, and correcting performance.
12. Minister of Home Affairs Instruction No. 1 of 2020 and Letter from the Inspector General of the Ministry of Home Affairs Number 700/1101/IJ concerning supervision of the distribution of social assistance for handling COVID-19. Law Number 22 of 1999 concerning Regional Government PP Number 20 of 2001 concerning fostering supervision over

