
Inspectorate Supervision of the Covid-19 Pandemic Social Assistance Program in Manado City

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

This research will use a qualitative approach. Qualitative research is a research procedure that produces descriptive data in the form of written or spoken words of people and observable behavior. According to the results of research and analysis conducted by researchers from the description of the previous chapter regarding the supervision of the inspectorate on the COVID-19 pandemic social assistance program in Manado City, the following conclusions were obtained: Manado is carried out through 3 steps, including: audit, survey, and review. During the supervision process, the Manado City Inspectorate follows technical instructions or supervisory procedures as the Inspectorate has the right to carry out accountability supervision of the COVID-19 pandemic social assistance by conducting audits to offices and sub-districts in Manado city receiving social assistance from the COVID-19 pandemic.

Keywords: supervision, inspectorate, social assistance, pandemic-covid 19

INTRODUCTION

At the moment The Covid-19 pandemic has not only had an impact on health, but also on social and economic conditions. In 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 makes a National Economic Recovery (PEN) policy (Ministry of Finance of the Republic of Indonesia, 2020). This PEN policy was later revealed 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 Cash Assistance (BLT- DD), the MSME Productive Banpres, Salary Subsidy, and Electricity Discounts and various other assistance. The purpose of these assistance programs 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 assistance amount of IDR 200 thousand per month until December 2020, as well as cash assistance of IDR 300 thousand per month per family head given to those outside the PKH recipients and basic food cards to be used to purchase basic food needs, rice, corn. 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 reallocating the use of the APBD, which among others is used to help people in the lowest income group, amounting to 741,342 people or 182,026 families spread over 15 regencies/cities. Meanwhile, Manado City has refocused the budget for the health sector, social safety net program and the economic sector, amounting to 158 billion.

The administration of assistance carried out by the government must be under the supervision of the Regional Inspectorate. The regional inspectorate is the government's internal auditor who has the task of carrying out general supervision activities of the regional government and other tasks assigned by the regional head. Meanwhile, specifically for the supervision of the Covid 19 budget since 2020, the Government Internal Supervisory Apparatus or Inspectorate has received a mandate to carry out guidance and supervision as stated in the Sixth Dictum of the Instruction of the Minister of Home Affairs No. 1 of 2020 concerning Prevention of the Spread and Acceleration of Handling Corona Virus Disease 2019 in Regional Governments and Letter of 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 supervisory mechanism within an organization is absolutely necessary. The implementation of a plan or program without being accompanied by a good and continuous monitoring system will obviously result in slow or even non-achievement of the goals and objectives that have been determined.

The results of this supervision will be seen how the accountability of the performance of government agencies in supervising the social assistance program is. According to Presidential Decree No. 29 of 2014, which regulates the accountability of government agencies' performance, performance is the output/result of activities/programs that have been or are to be achieved in relation to the use of budgets with measured quantity and quality. Government Agency Performance Accountability System (SAKIP), is a systematic series of various activities, tools and procedures designed for the purpose of determining and measuring, collecting data, Internal Monitoring and Accountability of Local Government Performance in Indonesia, classifying, summarizing, and reporting performance to government agencies, in the context of accountability and performance improvement of government agencies.

The problem of accountability is one of the problems in the implementation of local government which is still being studied by the government for its implementation. The phenomenon that can be observed in current financial management is the strengthening of demands 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 trust holder to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee who has the right and authority to demand such accountability. Meanwhile, transparency is built on the basis of the free flow of information, where all government processes, institutions, and information needs to be accessed by interested parties, and the information available must be sufficient to be understood and monitored. This is inseparable from the public's desire for the implementation of a government that is free from Collusion, Corruption and Nepotism (KKN).

Meanwhile, specifically for the Covid 19 budget supervision since 2020, the Government Internal Supervisory Apparatus or Inspectorate has received a mandate to carry out guidance and supervision as stated in the Sixth Dictum of the Instruction of the Minister of Home Affairs No. 1 of 2020 and the Letter of the Inspector General of the Ministry of Home Affairs

Number 700/1101/IJ regarding the supervision of the distribution of social assistance for handling COVID-19. The implementation of the guidance and supervision is carried out as follows:

1. Supervision in the form of assistance oriented to risk mitigation and prevention in implementation.
2. Supervision of the allocation and realization of the budget resulting from the refocusing of the APBD is focused on 3 expenditures, namely: handling health and others related to health, handling economic impacts, providing social safety nets.
3. Supervision of recapitulation of social assistance receipts, namely: Family Hope Program, Basic Food Cards, Cash Social Assistance, Presidential Social Assistance, Village Fund Direct Cash Assistance, Regional Government Social Assistance Sourced from APBD, Pre-Employment Cards

Regarding the main tasks of supervising the 3 things above, various kinds of problems were found in every region, including Manado City, which is the capital city of North Sulawesi Province, among which there was chaos regarding the distribution of social assistance in the form of basic food assistance, cash social assistance and social assistance. Regional Government Social Assistance originating from the Regional Budget, namely funds for the elderly and there is a delay in the distribution of the distribution of funds for the Covid-19 assistance program, and there is a refocusing of the budget related to the source of the regional government's COVID-19 aid funds, so that in the administrative process there is a delay in the implementation of budget distribution. the exact target of the beneficiaries of the social assistance program during the covid-19 pandemic in Manado City, because there are some people who are already categorized as capable but are included in the list of beneficiaries.

Based on the description above, the researcher is interested in conducting research with the title "Supervision of the Inspectorate on the Covid-19 Pandemic Social Assistance Program in Manado City".

Research purposes to describe, analyze and interpret the supervision of the inspectorate on aspects of the management of the COVID-19 pandemic social assistance program in Manado City. To describe, analyze and interpret the factors that influence the supervision of the inspectorate on aspects of the management of the COVID-19 pandemic social assistance program in Manado City.

RESEARCH METHODS

This research will use a qualitative approach. Qualitative research is a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior (Moleong, 1994: 3).

The descriptions of the focus of this research are as follows:

1. Supervision of the Inspectorate on the Covid-19 Pandemic Social Assistance Program in Manado City, with the following indicators:
 - a. audit
 - b. Survey
 - c. Review

2. The influencing factors in the Inspectorate Supervision on the Management Aspect of the Covid-19 Pandemic Social Assistance Program in Manado City, the indicators in this focus are:

- a. Human Resources
- b. Funding
- c. Supervision Regulation

This research has been carried out at the Manado City Inspectorate, because in that location researchers are easy to obtain research data. Time The research was conducted for more than 2 (two) months.

Lofland and Loflan (in Moleong, 1994: 12) suggest that the main data sources for qualitative research are words and actions, the rest are additional data such as other documents. In accordance with the problem and focus of this research, the data sources are as follows:

1. Informants, as initial informants who were selected and determined purposively. This is intended to select informants who are truly relevant and competent to the research problem so that the data obtained can be used to build conclusions. In this study, the informants were:

Table 3.1 List of Research Informants

No.	Name	Position
1.	Paul A. Sualang, SH	Manado City Inspector
2.	Rommy J. West, SE	Head of General Affairs
3.	Dayana Kaparang Firnalizy, B Andi Purba	Public
4.	Donny M. Tarore Kalesaran Renal Sege art	Ward

2. Places and events. What is meant here is the place where researchers obtain data, namely the Manado City Inspectorate. By observing the phenomena that appear in the field, such as the Manado City Inspectorate, before the COVID-19 pandemic social assistance was disbursed, first conducted a survey to ensure the readiness of the team in charge of receiving social assistance for the COVID-19 pandemic. From the results of this observation, it is the material that will be presented in the data collection technique.

3. Documents that are relevant to the problem and research focus, such as regulations, organizational structure, Strategic Plan, Job Description, SOPs, notes, photos/pictures.

In qualitative research, the main instrument is the researcher himself. Nasution (2003:09) suggests that at the beginning of the study, the researcher is the "key instrument" or the main research tool. It is he who conducts his own observations or unstructured interviews, often using only a notebook. It does not use tools such as tests or questionnaires as commonly used in quantitative research. Only humans as instruments can understand the meaning of human interaction, read facial expressions, explore the feelings and values contained in the respondent's words or actions. Even though a recording device or camera is used, researchers can still play a major role as a research tool.

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

1. Data reduction

Data reduction is defined as the process of selecting, focusing on simplifying, abstracting, and transforming "rough" data that emerges from written records in the field. Qualitative data can be simplified and transformed in various ways: through rigorous selection, through summaries or brief descriptions, classifying them in a broader pattern, and so on.

2. Data Presentation

The second important line of analysis activity is data presentation. Presentation as a set of structured information that gives the possibility of drawing conclusions and taking action. By looking at the presentations one can understand what is happening and what needs to be done, further analyze or take action based on the understanding gained from these presentations.

3. Drawing Conclusions/Verification

The third important analytical activity is drawing conclusions and verification. From the beginning of data collection, one analyzes begins to look for the meaning of things noting regularities, patterns, explanations, possible configurations, paths of causes, effects and propositions. "Final" conclusions may not emerge until data collection is complete, depending on the size of the field note collections, their coding, storage and retrieval methods used, the skill of the researcher, and the demands of the funder, but often they have been formulated. from the outset, even if one researcher claims to have proceeded "inductively". Conclusions were also verified during the course of the study.

RESEARCH RESULTS AND DISCUSSION

Audit or examination is a systematic process to obtain or evaluate evidence collected on statements or (assertions) about various economic activities or events which aims to see how the level of correlation between statements (assertions) and the reality in the field is. As well as communicating the results to parties who need accounting information. The results showed that the Manado City Inspectorate in supervising the distribution of the COVID-19 pandemic social assistance program, followed and in accordance with technical instructions or supervisory procedures as the inspectorate has the right to supervise the distribution of the COVID-19 pandemic social assistance program by conducting audits to the relevant agencies., urban villages 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 set performance standards in planning to design information feedback systems, to compare actual performance with predetermined standards, to determine whether there has been a deviation, and to take the 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 clean government apparatus, free of corruption, collusion and nepotism.

The term supervision in English is called controlling, which Dale (in Winardi, 2000:224) says that: "the modern concept of control ... provides a historical record of what has happened and provides date the enable the executive to take corrective steps". This means that supervision does not only look at things carefully and report the results of supervising activities, but also implies correcting and rectifying them so as to achieve the objectives in accordance with what was planned.

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

The same thing was also expressed by Admosudirdjo (in Febriani, 2005:11) who said that: Basically controlling or supervision is a whole rather than an activity that compares or measures what is being or has been implemented with the criteria, norms, standards or plans that have been developed, previously set.

Siagian (2004:175) states that what is meant by supervision is: "The process of observing rather than implementing all organizational activities to ensure that all work being carried out goes according to a predetermined plan." The most important feature of the concept proposed by Siagian is that supervision can only be applied to work in progress and cannot be applied to work that has already been completed.

Starting from the understanding of experts regarding supervision as disclosed above, it can be concluded that what is meant by supervision is as a systematic process of leadership activities to compare (ensure and guarantee) that the goals and objectives as well as the organizational tasks will and will be carried out. has been carried out properly in accordance with established and applicable standards, plans, policies, instructions, and provisions, as well as to take necessary corrective actions, for the most effective and efficient use of human and other resources in achieving company goals.

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

Similarly, 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 clarified that: The purpose of the initial supervision that precedes the action is to prevent and limit unwanted errors as early as possible before they occur. In other words, precautions before starting an activity. Meanwhile, monitoring is being carried out to monitor the activities that are being carried out. By comparing standards with work results, there needs to be corrective actions to avoid deviations. It's not just managers who act, but subordinates can also do it to be able to provide input to the organization for planning actions that will be repeated in the future. Actually the final supervision does not stand alone but is the result of a combination of initial and middle supervision.

The 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 Year 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or In 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 social assistance for basic necessities and cash social assistance.

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 quality, and in the right administration.

Article 1 paragraph 1 explains that Social Assistance is assistance in the form of money, goods, or services to a person, family, group or community who are poor, underprivileged, and/or vulnerable to social risks. Paragraph 3) Social Assistance Providers are Work Units in Ministries/Institutions at the Central Government and/or Regional Apparatus Work Units in Regional Governments whose duties and functions are to carry out poverty reduction programs which include social protection, social security, social empowerment, social rehabilitation, and services. base.

There are several types of audits carried out by the Manado City Inspectorate, namely: financial audit (auditing financial statements), compliance audit (audit compliance with regulations), operational audit (operational audit) and special audit (special inspection).

Financial Audit or Examination of Financial Statements is a review of the feasibility of presenting financial statements made by management. This kind of audit is not carried out in detail, and in carrying out this financial audit, the most important thing is that the audit must be in accordance with audit norms or procedures.

The results of the research, namely the Manado City Inspectorate Supervisor, the Kelurahan that received funds for the COVID-19 pandemic social assistance program, and the Manado City Social Service), showed that the audit of the financial report/recipient list both referred to the standard supervisory procedures from the Manado City Inspectorate. But on the other hand, the Manado City Social Service sees that what the Manado City Inspectorate has done has not been too optimal in auditing the financial statements/lists of recipients of the use of funds for the COVID-19 pandemic social assistance program.

Compliance Audit (compliance with audit procedures) is an examination of the compliance level of operational implementers in carrying out each policy procedure that has been determined. The results of the existing research, namely the level of compliance with audit procedures, with the Head of the Manado City Inspectorate and several sub-districts as recipients of the COVID-19 pandemic social assistance funds, showed that in this case, the inspectorate supervisor assessed the compliance with the rules of the recipients of the COVID-19 pandemic social assistance funds. from the way they use the funds which must be in accordance with the procedures set by the government and the recipients of the funds feel that they have met the level of compliance with the supervision regulations.

Operational audit (operational audit) is an examination that includes a certain 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 operating activities by reviewing the procedures and methods carried out 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 of the Manado City Inspectorate Supervisor considers that they have carried out their duties properly and according to the procedures set by the government. However, on the other hand, the Office considers that the inspectorate supervisor has not carried out its duties optimally because there are still many sub-districts that do not fully understand and utilize the funds for the COVID-19 pandemic social assistance program according to its designation.

Special audit (special audit) is an examination carried out if it is known that there are indications of fraud committed by the recipient (fraud audit) or if the examination is outside the category of financial audit, operational audit, and compliance audit. The results of the

research obtained by researchers regarding special examinations show that, if in the utilization of funds for the COVID-19 pandemic social assistance program there are indications of fraud in the distribution, the inspectorate can use this authority. This authority allows it to be carried out without following the accountability procedures of the inspectorate supervision. Usually this is done when there is a complaint from the public.

The supervision carried out must go through stages as a form of a process of supervision activities. Along with this opinion, there are many opinions that reveal 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 steps that are universal, namely: (1) measuring work results, (2) comparing work results with standards and ensuring differences (if there are differences), and (3) correcting unwanted deviations through corrective actions.

The concept of supervision from Mockler above emphasizes four things, namely (1) there must be a plan, standard or goal as a benchmark to be achieved, (2) the existence of a work implementation process to achieve the desired goal, (3) an attempt to compare the what has been achieved with the standards, plans, or objectives that have been set, and (4) take the necessary corrective actions. Thus the concept of supervision from Mockler shows that there are activities that need to be planned with benchmarks in the form of criteria, norms and standards, then compared, which ones require corrections or improvements.

The same thing was also expressed by Admosudirdjo (in Febriani, 2005:11) who said that: Basically controlling or supervision is a whole rather than an activity that compares or measures what is being or has been implemented with the criteria, norms, standards or plans that have been developed. previously set.

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

While relating to the purpose of supervision, Maman Ukas (2004:337) stated:

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

After the two things above have been implemented, then the 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 process of supervision is basically carried out by administration and management by using two kinds of techniques, namely:

1. Direct control is when the organization's leadership conducts its own supervision of the activities that are 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

on the spot decisions if necessary. However, because of the many and complex tasks of a leader, especially in large organizations, a leader may not always be able to carry out direct supervision. Because of this, he often has to carry out indirect supervision.

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

The supervisory function carried out by the organization's leadership for every employee in the organization is a manifestation of the implementation of the administrative functions of the organization's leadership to subordinates. Therefore, as a function, the process of implementing supervision by the leadership is carried out through several stages, as expressed by Tanri Abeng in Harahap (2000:11) that: Management control is a job that must be done by a leader to research and regulate 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 that functions to move its substance, namely parties within the inspectorate, its employees, and outside the inspectorate, for example the supervised service or sub-district, considering that the function of the inspectorate is to inspect and supervise the operation of each subsystem. In supervising and examining each subsystem of the inspectorate, it is inseparable from the existing and applicable laws and regulations which can serve as guidelines for the inspectorate in acting. And this can affect every existing subsystem. For example, the Inspectorate is always guided by statutory regulations in examining or supervising the kelurahan in Manado City so that every action taken is not merely arbitrary but is based on existing and applicable laws and 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 carrying out supervision with an objective disciplined attitude. Regarding the problems that are often found when the inspectorate supervises the use of funds for the COVID-19 pandemic social assistance program in all receiving villages in Manado City.

Human resources who are capable, capable and skilled do not guarantee good work productivity, if the work morale is good, if the 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 in terms of technology, especially in terms of managerial. If these HR problems are not corrected, then this will have a negative impact. Human resources who are less capable, less skilled and unskilled, one of which results in work not being able to be completed optimally quickly and on time. In order to obtain quality human resources, the work carried out will produce something that is desired, including the suitability of the 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, so that those who carry out supervision and control carried out by the Manado City Inspectorate are carried out by all staff. In conducting supervision and control, the auditors no longer look at the level of competence possessed by the auditors, so that the supervision and control carried out do not obtain optimal results. This is in accordance with a statement to the Manado City Inspectorate. In conducting supervision and control, the auditors no longer look at the level of competence possessed by the auditors, so that the supervision and control carried out do not

obtain optimal results. This is in accordance with a statement to the Manado City Inspectorate. In conducting supervision and control, the auditors no longer look at the level of competence possessed by the auditors, so that the supervision and control carried out do not obtain optimal results. This is in accordance with a statement to the Manado City Inspectorate.

The results of the study show that the existing human resources in the Manado City Inspectorate office are still inadequate, this can be measured from the education level of the inspectorate employees in Manado City. Whereas the person who does the audit must really know about supervision to get maximum results. The large number of recipient villages and the current COVID-19 pandemic social assistance program must also be accompanied by the capacity of the existing human resources at the Manado City Inspectorate Office.

Funding is a resource in the form of money to establish or operate government agencies, companies and foundations. Funding in the inspectorate is sourced from the Manado City Regional Budget. In the study, it was found that the funding operated at the Manado City Inspectorate Office was still very minimal, so it greatly affected the Inspectorate's supervision of all aspects, especially the supervision of the use of funds for the COVID-19 pandemic social assistance program. In the future, funding is expected to increase so that in carrying out supervision it is no longer an obstacle for the Manado City Inspectorate in conducting supervision.

Regulation is a term that can be used in all fields. Its broad meaning makes this term able to represent all fields of science. Regulation is one of the norms or legal rules that must be obeyed. In the Manado City Inspectorate Office, the problems that arise are also on the issue of supervisory regulations. Supervision regulations often change, creating new problems in the Manado City Inspectorate Office. Based on the results of the study, it shows that the supervision regulations carried out by the Inspectorate are still changing. Changes in the pattern of supervision regulations make the supervision pattern not too optimal.

CONCLUSION

According to the results of research and analysis conducted by researchers from the description of the previous chapter regarding the supervision of the inspectorate on the COVID-19 pandemic social assistance program in Manado City, the following conclusions were obtained: Manado is carried out through 3 steps, including: audit, survey, and review. During the supervision process, the Manado City Inspectorate follows technical instructions or supervisory procedures as the Inspectorate has the right to carry out accountability supervision of the COVID-19 pandemic social assistance by conducting audits to offices and sub-districts in Manado city receiving social assistance from the COVID-19 pandemic. The Inspectorate of Survey Processes in Manado City before the COVID-19 pandemic social assistance was disbursed first to ensure the readiness of the team in charge of receiving social assistance for the COVID-19 pandemic. The Manado City Inspectorate before the COVID-19 pandemic social assistance was disbursed first conducted a survey to ensure the readiness of the team in charge of receiving social assistance for the COVID-19 pandemic. The review process to the kelurahan and recipients of the COVID-19 pandemic social assistance after seeing the report from the Manado City Social Service.

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