



Competence of supervisory apparatus at the regional inspectorate of Tomohon city

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Abstract

In carrying out supervisory duties based on the Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 36 of 2020 concerning Functional Positions for Supervision of the Implementation of Regional Government Affairs, supervisors must have competencies related to the requirements to be able to carry out supervisory assignments according to their level of position. In this study, researchers focused on the General Competence of Supervision of the Implementation of Regional Government Affairs (PPUPD) at the Tomohon City Regional Inspectorate in carrying out supervisory activities. Apparatus competence is related to increasing knowledge ability, which is manifested in the form of increasing performance as supervisory apparatus. The focus of this research is assessed by using indicators: 1) Knowledge; 2) Expertise; 3) Work Attitudes, and the factors that hinder and support the development of the competence of the supervisory apparatus for the implementation of regional government affairs at the Tomohon City Regional Inspectorate. The inhibiting factors in developing the competence of the supervisory apparatus are the problem of a limited budget, a limited quota of education and training providers, and the interest of the supervisory apparatus. While the factors that support the development of the competence of supervisory officers are the opportunity to learn the rules related to supervision either by attending training, training or technical guidance related to supervision as well as by attending seminars and webinars, workshops and conferences.

Keywords: competence, supervisor, regional inspectorate, Tomohon

Introduction

In order to ensure that the implementation of regional government runs in accordance with the provisions of the applicable laws, the government supervises the implementation of regional government. With the government's commitment to realizing good governance, the performance of the administration of government organizations becomes the government's concern to be addressed, one of which is through an effective monitoring system. Supervision is carried out starting from the process of auditing, reviewing, evaluating, monitoring, and other supervisory activities on the implementation of organizational tasks and functions in order to provide adequate assurance that activities have been carried out in accordance with predetermined indicators.

Supervision of the implementation of Regional Government according to the Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 36 of 2020 concerning Functional Positions of Supervision of the Implementation of Regional Government Affairs is a process of activities aimed at ensuring that Regional Government runs efficiently and effectively in accordance with the plans and provisions of laws and regulations. Normative supervision over the administration of regional government includes supervision of general administration of government and supervision of government affairs. Supervision of the general administration of government consists of supervision of regional policies, institutional supervision, supervision of regional employees, supervision of regional financial policies and supervision of regional goods. Meanwhile, the supervision of government affairs in the regions includes the supervision of mandatory and optional affairs which are the authority of the regions as well as supervision of the implementation of Deconcentration and Assistance Tasks from the Central Government.

The purpose of supervision in a simple formulation is to understand and find what went wrong for future improvement. This has actually become a common thing and must be carried out by all parties, both those who supervise and those who are supervised, including the general public. The purpose of this supervision is to improve the performance and utilize the state civil apparatus (ASN) in carrying out general government and development tasks towards the realization of good and clean government.

In carrying out supervisory duties based on the Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 36 of 2020 concerning Functional Positions for Supervision of the Implementation of Regional Government Affairs, supervisors must have competencies related to the requirements to be able to carry out supervisory assignments according to their level of position.

Every organization is formed to achieve certain goals, where the goals of the organization can be in the form of the mission and vision that exist in an organization and if it is achieved then it can be said to be successful. To achieve success, organizations can utilize their human resources as optimally as possible by developing human

resources within the organization, namely by increasing the competence of individual employees in an organization, in order to provide added value to the organization.

To create human resource competencies, every private or public organization needs to develop professionally owned human resources in a particular field. Competent human resources will be the center of organizational excellence as well as supporting the organization's competitiveness in entering the era of globalization and facing the business environment and social conditions of society that are changing rapidly for the future of the organization.

Organizations that are supported by the placement of competent employees in their fields will certainly make the organization develop and be able to survive in a competitive environment. Human resource competencies which consist of knowledge, skills, attitudes must be adjusted to the field of work required by the organization, so that in the placement of employees will be able to produce human resources who excel in carrying out their duties.

According to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 22 of 2013 concerning Competency Standards for Functional Positions for Supervision of the Implementation of Regional Government Affairs, article 1 number 2, competence is the ability and characteristics possessed by a Civil Servant, in the form of knowledge, skills and behavioral attitudes required in implementing the duties of his position, so that the Civil Servant can carry out his duties professionally, effectively and efficiently.

The placement of human resources in a field that is in accordance with their competence is one of the answers to realize the effectiveness of the implementation of local government tasks in accordance with the Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government, where in the Law the regional government as the spearhead of the government is an acronym for the central government which is directly affiliated with the community, which is expected to be able to effectively carry out government duties as a local government in order to realize development in all fields.

The Tomohon City Regional Inspectorate in carrying out supervision is carried out by the Government Internal Supervisory Apparatus (APIP), which includes Structural Officials, Certain Functional Officials and General Functional Officers. Certain Functional Officers consist of Supervisors for the Implementation of Regional Government Affairs (PPUPD) and Auditors. The existing PPUPD is 18 (eighteen) people with the positions of First Supervisor, Junior Supervisor, Middle Supervisor. While the First Auditor amounted to 3 (three) people. These supervisors have different educational backgrounds, including Bachelor (S1) and Postgraduate (S2) graduates, in Economics, Law, Engineering, and Agriculture.

To improve competence and professionalism, based on the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 36 of 2020 concerning JF PPUPD, supervisors are included in education and training, namely functional training, technical training in the field of supervision; and other technical training, and can develop their competence through other competency development programs such as seminars, workshops or conferences. Most of the supervisors at the Tomohon City Regional Inspectorate have attended education and training to improve competence.

According to the results of observations at the Tomohon City Regional Inspectorate, as a government supervisory apparatus, it must have competence and knowledge in accordance with the duties and functions that the supervisory apparatus should have, but there are some supervisory officers who have not mastered the knowledge related to the field of tasks that must be done, such as mastery of rules and regulations. -rules, which may result in a lack of efficiency and effectiveness in performance in carrying out their duties as supervisory apparatus. The knowledge of the supervisory apparatus is very important because most of the supervisory officers have educational backgrounds or disciplines that are not in accordance with the field of tasks and functions that must be carried out. Based on the background of the problems above, the researchers are interested in conducting research with the title: "Competence of Supervisors at the Tomohon City Regional Inspectorate".

Research methods

1. Research Approach

This study uses a qualitative approach, because in this study descriptive data will be obtained. The qualitative approach in this study was carried out by participating in social interactions, conducting in-depth interviews or using triangulation/combined data collection techniques.

2. Research focus

In this study, researchers focused on the General Competence of Supervision of the Implementation of Regional Government Affairs (PPUPD) at the Tomohon City Regional Inspectorate in carrying out supervisory activities. Apparatus competence is related to increasing knowledge ability, which is manifested in the form of increasing performance as supervisory apparatus. The focus of this research is assessed by using indicators: 1) Knowledge; 2) Expertise; 3) Work Attitudes, and the factors that hinder and support the development of the competence of the supervisory apparatus for the implementation of regional government affairs at the Tomohon City Regional Inspectorate.

3. Research Location and Time

This research was conducted at the Tomohon City Regional Inspectorate from January 2022 to June 2022.

4. Data source

Sources of data used in this study in the form of primary data and secondary data, namely:

1. Primary Data

Primary data is data obtained directly by digging from sources of information (informants) and from notes in the field that are relevant to the problem under study. In this case, primary data was obtained from the Inspector, 1 person, Assistant Inspector, 2 people, and the Supervisor for the Implementation of Regional Government Affairs (PPUPD) at the Tomohon City Regional Inspectorate as many as 6 people consisting of 2 PPUPD Madya, 2 PPUPD Muda, and 2 PPUPD First.

2. Secondary Data

Secondary data is data obtained from literature studies and has binding legal force consisting of: primary legal materials, secondary legal materials and tertiary legal materials.

a. Primary legal materials, namely:

1. Law Number 5 of 2014 concerning State Civil Apparatus
2. Law Number 23 of 2014 concerning Regional Government
3. Government Regulation Number 60 of 2008 concerning Government Internal Control System
4. Government Regulation Number 12 of 2017 concerning Guidance and Supervision of Regional Government Administration
5. Regulation of the Minister of Home Affairs Number 22 of 2013 concerning Competency Standards for Functional Positions for Supervision of the Implementation of Government Affairs in the Regions
6. Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 36 of 2020 concerning Functional Positions for Supervision of the Implementation of Regional Government Affairs

b. **Secondary legal materials, including:** statutory regulations and books related to the competence of the inspectorate supervisory apparatus.

c. **Tertiary legal materials, namely:** Big Indonesian Dictionary, literature, research results, mass media, expert opinions, newspapers, internet sites, books and scientific works of experts.

5. Definition of Terminology

Based on the focus and formulation of the research problem, the description of the terminology definition in this study is as follows:

1. Competence

Competence is an ability to carry out a job based on the skills and knowledge possessed or part of a person's deep and inherent personality as well as predictable behavior in various situations and work tasks as an encouragement to have achievement and the desire to try to carry out tasks effectively.

2. Supervisory Apparatus

Apparatus is the party that has the main task and function of supervising.

3. Supervision of the Implementation of Regional Government Affairs (PPUPD)

Supervisors for the Implementation of Regional Government Affairs, hereinafter abbreviated as PPUPD, are Civil Servants (PNS) who are given full duties, responsibilities, authorities, and rights by authorized officials to carry out supervisory activities on the administration of regional government affairs.

4. Regional Inspectorate

Regional Inspectorate is a supervisory element for the administration of regional government led by an Inspector who in carrying out his duties is responsible to the Mayor/Regent through the Regional Secretary and has the task of assisting the Mayor/Regent in fostering and supervising the implementation of government affairs which are the authority of the region and assistance tasks by regional apparatus.

5. Competence of Regional Inspectorate Supervisory Apparatus

Competence of the Regional Inspectorate Supervisory Apparatus is the ability and characteristics possessed by the supervisory apparatus at the Regional Inspectorate in the form of knowledge, skills and/or expertise as well as behavioral attitudes required in carrying out their duties professionally, effectively and efficiently in the field of supervision of government affairs in the region.

6. Data collection technique

a. Interview

In-depth interviews were conducted freely and controlled, meaning that the interviews were conducted freely, so that the data obtained were broad and in-depth data, but still took into account the guided elements that allowed the principles of comparability and reliability to be met directly and could be directed and sided with the issues raised. researched. To maintain the validity of the data, the researchers carried out checks and rechecks and observations and documentation studies by looking at events and notes in the field or reports that are considered to have a connection or relationship with the object to be studied.

The informants as sources of data were interviewed as many as 9 people consisting of Inspectors, 1 person, Assistant Inspector, 2 people, and 6 people from the Supervising Officer for the Implementation of Regional Government Affairs (PPUPD).

Through these informants, researchers can get more in-depth information regarding the focus of the research they want to study.

b. Documentation

In this study, documentation is needed for data collection by recording or viewing data in any form such as notes, transcripts, books, newspapers, magazines, meeting minutes, agendas, and so on that are closely related to the object of research.

c. Observation

Observation in simple terms is the process of researchers in looking at the research situation. Observations are carried out to find out how the actual situation in the field is related to the problems observed.

In this study, researchers will use unstructured observation techniques, which are observational techniques that do not use observation guidelines or unstructured observations that are not prepared systematically about what will be observed so that researchers only develop observations based on developments that occur in the field. Researchers make observations spontaneously on the observed symptoms.

7. Data analysis

Data analysis in qualitative research is carried out before entering the field, while in the field, and after finishing in the field (Sugiyono, 2017: 131).

Bogdan in Sugiyono (2017:130) states that "data analysis is the process of systematically searching and compiling data obtained from interviews, field notes, and other materials, so that they can be easily understood, and the findings can be informed to others". Data analysis in this study was conducted inductively to obtain an abstraction of the overall data obtained. The analysis was carried out before entering the field, while in the field, and after finishing in the field. The stage of data analysis before going to the field is to analyze the data from the preliminary study (pre-survey data), or secondary data (data that is not obtained directly from the source) which is used to determine the research focus. The focus of this research is still temporary because it will be able to experience development after the author enters the research field and during the research.

The second stage, data analysis during and after in the field. Miles and Huberman as quoted by Sugiyono (2017: 241), suggest that the activity in analyzing qualitative data is carried out interactively and continues until it is complete so that the data is saturated (it can be concluded). Activities in data analysis in this second stage consist of: data reduction, data display, and conclusion drawing/verification, which will be explained as follows:

1. Data reduction (data reduction)

Reducing data means summarizing, selecting and selecting the main things, focusing on the important things, looking for themes and patterns (Sugiyono, 2017: 135). The results of data reduction like this will provide a clearer picture to researchers about further data that still needs to be collected, and also make it easier for researchers to present data.

2. Presentation of data (data display)

In qualitative research, data presentation can be done in the form of brief descriptions, charts, relationships between categories, flowcharts and the like (Sugiyono, 2017:137). Good presentation of data will be the first step towards achieving reliable qualitative analysis.

3. Conclusion drawing/verification

The next step in data analysis according to Miles and Huberman (Sugiyono, 2017: 246) is drawing conclusions and verification. In this qualitative study, the authors draw conclusions after analyzing the data presented. This conclusion is called an initial conclusion which is still temporary, and will change if strong evidence is found to support it at the next stage of data collection. However, if the conclusions put forward at the initial stage are supported by valid and consistent evidence when the researcher returns to the field to collect data, then the conclusions put forward are credible conclusions. Therefore, it can be said that the conclusions in this study may be able to answer the problem formulation but may also not because the problem formulation in qualitative research is temporary.

8. Data Validity

In qualitative research, findings or data can be declared valid if there is no difference between what was reported by the researcher and what actually happened to the object under study (Sugiyono, 2017: 183). In testing the validity of qualitative research data, Sugiyono (2017: 184) suggests four stages of testing as follows:

1. Credibility testing

Credibility testing is carried out with the aim of knowing whether the research process and results can be accepted or trusted. Some of the techniques used to check the credibility of the data from this research are:

- a. Extension of observation, means that the researcher returns to the field, makes observations and re-interviews with data sources that have been encountered or are new. The extension of this observation is focused on the existing data, whether the data that has been obtained in the field is correct or not. If after checking again it turns out to be true, then the data can be trusted (credible) and the researcher can end the extension period.
- b. Persistence of observation is a technique of checking the validity of data based on "how high the degree of persistence of researchers in carrying out observation activities". During observation, researchers must really devote all attention, concentration, and knowledge, to observe carefully, deeply, thoroughly, carefully and continuously.
- c. Triangulation is checking data from various sources in various ways. In this research, the researcher collects the researched subjects who have become the data sources and checks the correctness of the data and their interpretation.

2. Transferability testing

The transferability test is a test to what extent the research results can be applied in other cases. To fulfill this criterion, the researcher tries to be as thorough and accurate as possible in reporting the results of the study by presenting the data in a complete, detailed, clear, systematic, and reliable manner. Thus, readers can easily understand the research results and apply them elsewhere.

3. Testing dependability (dependability)

Dependability testing is done by conducting an audit of the entire research process. Starting from data collection, data reduction, data presentation, and forming and using concepts when making interpretations to draw conclusions. To prove the reliability of the data in this study, the author will provide the necessary materials, such as the results of recorded interviews, photos of observation activities, field notes documents, office documents and the results of data analysis which are summaries, concepts and results of data synthesis related to the literature. Research process.

4. Confirmability testing

Confirmability testing is testing whether the research results can be proven true where the research results are in accordance with the data collected and included in the field report.

Results and Discussion

1. Overview of Research Sites

Overview of the Tomohon City Inspectorate

The Tomohon City Inspectorate carries out supervisory duties based on the mandate of Law Number 23 of 2014 concerning Regional Government as amended several times as has been amended several times, most recently by Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government and based on Government Regulation Number 12 of 2017 concerning Guidance and Supervision of Regional Government Administration.

2. Description of Research Results

Based on the research focus, this research was assessed with indicators 1) Knowledge; 2) Expertise; 3) Attitudes, and factors that hinder and support the competence development of the supervisory apparatus for the implementation of regional government affairs at the Tomohon City Regional Inspectorate.

2.1. Knowledge

Based on the existing competency data, it can be explained that the PPUPD at the Regional Inspectorate of Tomohon City has a bachelor's level of education (S1). This author conducted an interview with the question: is it possible to carry out supervisory duties well with the educational background? To these questions, the following answers were given by the informants:

According to Informant A that

"With my educational background as a Bachelor of Economics, so far I have been able to carry out supervisory duties well, but for things that are more technical in nature, such as supervision of the construction sector, of course I have to study things related to the construction sector because my knowledge of the it is limited. Also regarding the supervision of covid funds, for example, even though the educational background is not in the

health sector but must be able to carry out supervision in the health sector. Indeed, this can be an obstacle in carrying out our duties because it is not in accordance with our educational background, but we must be smart to study other fields that are our duties as PPUPD.

According to informant B that

“Because I am new as PPUPD supervisor, I am still adjusting to the existing tasks, I still have a lot to learn about supervision rules and techniques for collecting data and developing supervisory findings.

According to informant C that

“I think so far I can carry out my supervisory duties well according to my educational background, although there are new things that I encounter in the field and there are also technical things that are not in accordance with my educational background.

According to informant C that

“I think so far I can carry out my supervisory duties well in accordance with my educational background, although there are new things that I encounter in the field and there are also technical things that are not in accordance with my educational background, because during In every assignment I try to learn new things and rules related to supervision so that I can carry out my supervisory duties to the fullest. Because the assignment does not see what educational background, so of course you have to master other fields apart from our educational background.

According to informant D that

“My educational background is agriculture, but as a supervisor I have to master various fields, therefore I feel I have to learn a lot about other things, such as health regulations, law, and finance.

According to informant F that

“I as a supervisor with a Bachelor of Economics educational background must of course master the field of economics, but to carry out supervision I also study other fields because as PPUPD I have the task of supervising in several fields. So in my opinion, only with my background may not be able to carry out supervision properly, so I must also master other fields.

Based on the results of the interview, it can be explained that the PPUPD in the Tomohon City Regional Inspectorate has a competent and appropriate educational background as a supervisory officer but as a supervisory officer must also master various fields because the assignment is often not in accordance with the educational background because there are some educational qualifications that are not is in the Tomohon City Inspectorate so that the task must be carried out by supervisory officers who are not in accordance with their educational background so that it can become an obstacle in carrying out tasks in the field because of the limited number of officers who have the appropriate educational background.

Knowledge is information possessed by a person to carry out his duties and responsibilities according to the field he is involved in. Employee knowledge also determines the success or failure of carrying out the tasks assigned to him, employees who have sufficient knowledge can improve organizational efficiency.

To find out the knowledge of the Supervisory Officer for the Implementation of Regional Government Affairs (PPUPD) at the Tomohon City Regional Inspectorate regarding the field of supervisory duties, the researcher conducted an interview with the PPUPD with the question: what is the process of monitoring activities that must be carried out by PPUPD? And to these questions, the following answers were given by the informants:

According to informant A that

“PPUPD is responsible for carrying out supervision from preparation to reporting. In carrying out supervision, what needs to be done as preparation is the determination of the team and the time for carrying out the proposed tasks at the Secretariat of the Inspectorate of Tomohon City, after that the team prepares a Supervision Work Program which contains work steps, objectives, scope of supervision, which is used as a reference. or guidelines in the implementation of supervision. Furthermore, the team carried out supervision according to the assignment letter and the division of tasks from the team leader. Supervision activities must be documented in the form of inspection work papers that must be made by each team member containing the findings of the inspection results. In the implementation of supervision, sometimes there are obstacles encountered, such as a lack of understanding or knowledge of the supervisor on the object of inspection, such as inspections of supervision of building construction or road construction due to the supervisor's educational background that is not appropriate. However, as supervisors are required to be able to understand and know related to the object of supervision. For this reason, supervisors must have the initiative to learn things related to supervision that are not in accordance with their educational background. Then the results of the supervision contained in the working paper are then reviewed by the team leader and technical controller. After that the inspection team will compile the main points of the examination results based on the examination work paper. The main points of the results of the examination are then submitted to the object of examination for follow-up according to the findings. After the follow-up deadline is complete, a report on the results of the examination will be prepared.”

According to informant B that

"Supervision activities by PPUPD, the first is the planning stage, in this case preparing a five-year plan (renstra), annual planning (renja), and planning for the implementation of supervision consisting of team planning, supervisory work programs, supervisory work papers, work steps, and exposure of supervisory work programs.

According to informant C that

"I think so far I can carry out my supervisory duties well in accordance with my educational background, although there are new things that I encounter in the field and there are also technical things that are not in accordance with my educational background, because during In every assignment I try to learn new things and rules related to supervision so that I can carry out my supervisory duties to the fullest. Because the assignment does not see what educational background, so of course you have to master other fields apart from our educational background.

According to informant D that

"My educational background is agriculture, but as a supervisor I have to master various fields, therefore I feel I have to learn a lot about other things, such as health regulations, law, and finance.

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According to informant B that

"Supervision activities by PPUPD, the first is the planning stage, in this case preparing a five-year plan (renstra), annual planning (renja), and planning for the implementation of supervision consisting of team planning, supervisory work programs, supervisory work papers, work steps, and exposure of supervisory work programs.

The second stage is the implementation of supervision, which consists of supervision of risk management and internal control through inspection, review, monitoring and evaluation. The next stage is compiling a report on the results of supervision, which consists of exposing the results of supervision, preparing LHP and reporting on the results of supervision of the regional government to the president".

According to informant D that

"Before carrying out supervision, first prepare a Supervisory Work Program (PKP) which contains the object of supervision, team members who will carry out supervision and the time needed to carry out supervision, after that the supervisor carries out supervision by referring to the Supervision Work Program that has been prepared. Furthermore, supervisory activities are recorded in a working paper containing matters obtained when carrying out an inspection, for example when conducting a review of the procurement of goods and services and then finding details that are not in accordance with what is stated in the budget implementation document (DPA), then this is recorded in the paper. work. After that, the recorded findings are then included in the Principal Examination Results (P2HP). Next, P2HP is submitted to the object under supervision to follow up on the findings carried out by the supervisor. After the findings are followed up, an Examination Report will be prepared which contains the findings in P2HP that have not been followed up. To ensure that the findings that have been followed up are no longer included in the LHP, the draft LHP needs to be reviewed by the team leader and technical controller so that there are no errors in the preparation of the LHP."

According to informant C that

"In carrying out supervision, you must first make a plan, namely through making PKPT which is the Inspectorate's Annual Supervision Work Program which explains and describes the supervision carried out by the Inspectorate, then a letter of assignment is made, after that PKP is also made, namely the Supervision Work Program. The team leader and members in carrying out supervision follow the work steps prepared in the PKP. Furthermore, the results of supervision are stated in the KKP, namely Individual Working Papers. After that, a draft of the findings of the supervision results or P2HP (Points of Examination Results) is made. Based on the P2HP, the regional apparatus can follow up on the existing findings, if the findings have been followed up, they are no longer included in the findings of the supervision results. then an LHP (Inspection Result Report) is made.

According to informant E that

"Supervision carried out at the Inspectorate by PPUPD concerns all aspects, in contrast to auditors who are only limited to aspects of financial management. The supervision process starts from the planning stage, which starts from the PKPT or the Annual Supervision Work Program which contains what supervision will be carried out this year. be the focus of supervision or inspection.

After that, the next stage is the implementation of supervision such as conducting reviews, monitoring, evaluations and inspections according to assignments. The output is the Inspection Result Report or LHP. The LHP will be returned to the Secretariat to process the follow-up results on the findings of the supervision or inspection for evaluation.

From the results of the interview, it can be explained that the PPUPD at the Tomohon City Regional Inspectorate has knowledge and understanding regarding the process of supervision activities, but the obstacle that can occur in the field is the lack of understanding or knowledge of the object of the examination that is not in accordance with the educational background.

The author also conducted interviews with the question of what knowledge PPUPD must have in carrying out supervision and does PPUPD already have that knowledge? To these questions, the following answers were given by the informants:

According to informant G that

"So in the Inspectorate there must be art from the supervisor, and that is not taught in any training. But art and instinct as a supervisor he must be able to develop the findings of supervision. Because if it's just based on what he sees and doesn't have the instincts as an examiner, that could be a problem. So the instinct as an examiner must be there. In addition, of course, must also master the technology. Because reports must be made as good as possible, so if something needs to be corrected, it must be edited again. And it's already made on a computer or laptop. So you must also master technology such as mastering computers and laptops. Then also must be able to communicate well so that they can develop what are the findings in the supervision. Everyone here is responsible for carrying out their duties. And that responsibility is proven by APIP's position which is already level 3. But of course knowledge must also be continuously updated so that the task can be carried out properly. So that the task can be carried out according to the specified time.

Indeed, often the completion of the report is not in accordance with the allotted time. But it's not solely because of the negligence of the supervisory team, but because of the negligence of the object of supervision."

According to informant H that

"The PPUPD must of course be guided by the Regulation of the Minister of Home Affairs Number 36 of 2020 concerning the functional positions of the PPUPD. In addition, they must also know and master regulations related to supervision, such as technical instructions (juknis) according to the supervision theme. For example, in conducting a DAK review, one must know the rules regarding DAK, or in examining BOS funds, one must also know the rules regarding BOS funds. So it depends on the theme of the examination. And in my opinion PPUPD in the Inspectorate must be qualified people because they are required to be able to master many things related to supervision, because there is a lot of knowledge to be learned. Furthermore, to be able to know and master the rules can also be done by sharing either with fellow supervisors or with other structural officials who understand

the rules related to supervision. And if I look at the existing PPUPD, they have quite mastered the rules related to supervision, although indeed there are also those whose knowledge is still limited because they have not followed the training or because of the motivation of supervisors who are lazy to learn about the latest regulations, or also because they are slow or unresponsive. in learning something or new things related to the rules.

According to informant I that

"In my opinion, firstly as a PPUPD must master the rules related to supervision, secondly as a supervisor then PPUPD must have competence that is in accordance with its field of duty, because as far as I know, to become a PPUPD before, you have to take a competency test, and in this competency test if it doesn't match and do not have sufficient knowledge related to supervision, of course, they will not pass and cannot be appointed as PPUPD. In addition, PPUPD must also improve or increase its knowledge related to supervision because it must follow developments if there are new rules. To increase their knowledge, it can be done by attending training or technical guidance, or seminars or workshops". Then according to my observations in general the existing PPUPD already have knowledge related to supervision, although for those who are new as PPUPD their knowledge is still limited because apart from not having attended training or training but also because of their lack of experience in conducting supervision."

Based on the results of the interviews, the authors conclude that in carrying out supervision of objects in the regional apparatus, it cannot be carried out properly if it is not supported by sufficient knowledge of the supervisory apparatus. In general, it can be explained that most PPUPD already have good enough knowledge related to supervision, although there are still those whose knowledge is still limited because they have not attended training, motivation to learn is still lacking or low, or slow or unresponsive in learning something, and do not have much experience because they are new as supervisors.

The author also confirmed with PPUPD the question: what knowledge should PPUPD have in carrying out supervision? To these questions, the following answers were given by the informants:

According to informant B that

"As a supervisor, the PPUPD must master the rules related to the supervision of regional government administration. In addition, they must also know supervision techniques and be able to analyze the findings. PPUPD must also master technology such as using a laptop.

According to informant A that

"To be able to carry out supervisory duties, PPUPD must master the rules related to supervision. For example, in supervising the distribution of COVID aid funds, you must master the technical guidelines that regulate it so that implementation is carried out according to procedures, as well as in supervising the construction of infrastructure facilities, you must master the rules related to the guidelines or technical guidelines for its implementation. So must master the rules in accordance with the theme of the examination. In addition, PPUPD must also master the standards and code of ethics for supervision. Then in the preparation of the report, one must understand good and correct Indonesian writing techniques in the preparation of the LHP. Also must be able to operate a computer or laptop as a data processing tool. However, to further increase knowledge, one must attend training or training, because each assignment has a different examination theme and not all can master all fields, depending on their respective disciplines. For example, regarding technique, it is impossible that all of them can easily master the field of engineering. Of course, learning is needed, for example by attending education and training"

According to informant C that

"As a supervisor, PPUPD must understand investigative audit theory. This is very important because it has the effect of being able to optimally disclose the facts of fraud. And to understand this, you must follow the training or technical guidance on investigative auditing. So PPUPD must be given the opportunity to take part in training or technical guidance to be able to add and develop their knowledge.

According to informant E that

"PPUPD as a supervisor must be able to socialize or interact with many people, for example in terms of communicating because to be able to dig up information on the object of supervision or inspection, one must have tricks to get the information needed.

In terms of technological knowledge, such as the ability to use a laptop or computer to make reports, I think that it is important to be able to type and be able to use the internet, you don't have to be more specific or in-depth in using other applications or programs. The most important thing is to know the rules related to supervision. To increase other knowledge related to supervision, it can be done by attending training, seminars or workshops. But it all comes back to the budget.

Based on the results of the interview, it can be explained that as a supervisor, PPUPD must master the rules related to supervision, must know supervision techniques, be able to analyze findings, must be able to socialize and interact with many people, and must also master technology such as operating a computer or laptop. Knowledge must continue to be developed following developments that can be done by attending training, technical guidance, seminars and workshops.

1. Skills

To be able to carry out effective supervision, it requires expertise from the PPUPD so that the results of supervision are in accordance with the provisions and optimal monitoring results can be realized. To find out the PPUPD expertise, the author conducted interviews with informants with the question: how did the informants as PPUPD develop the findings of the supervision results? To this question, the following answers were given:

According to informant A that

"For example, in supervising the distribution of COVID aid funds in sub-districts and sub-districts, first it can be seen from the budget planning whether it is arranged in the RKA for the provision of the assistance, then seeing the implementation process of providing assistance whether it is in accordance with procedures and technical guidelines, then conducting a sampling test on the aid materials provided. distributed, until it is handed over to the community, then the accountability report is examined. To follow up on the findings, it can be done by giving suggestions to change or improve because the supervision by PPUPD is more for guidance and not for providing TGR recommendations.

According to informant C that

"To develop the findings, it can be done by conducting interviews with the object of supervision, and re-examining the supporting documents that were examined. Also by providing verbal suggestions for improvements to findings that have not been or have been followed up so that there are no repeated findings such as in the internal control system of the regional apparatus.

According to informant D that

"To develop the findings from the supervision, because I don't have enough experience, I still ask a lot of seniors who have been PPUPD for a long time. Supervision itself is carried out for the purposes of effectiveness and efficiency, reliability of financial reports, asset security, and compliance with regulations. The findings are then submitted to the object for follow-up."

According to informant E that

"As a supervisor, to develop the findings of the supervision results, of course, you must have the ability to process data based on the existing evidence, then the data is analyzed whether it is in accordance with the provisions or not, after that recommendations can be issued to avoid errors in the future. However, in my opinion, in order to make it easier to develop the findings of supervision results, you must learn a lot about certain ways or tricks that can be obtained through training and supervision learning, but not only limited to theory but can also be learned based on experience in the field. "

According to informant F that

"In carrying out the supervision, the existing data is processed and an inspection is carried out on the object of supervision, the results of the supervision are stated in a working paper containing the findings of the results of the supervision, the information of which must be accurate and objective. In developing the findings from the supervision, it is necessary to identify the problem and then look for the cause, after which recommendations for improvement and control are given. To be able to develop findings properly, a supervisor must have expertise that can be obtained through training or supervision guidance.

Based on the results of the interview, it can be explained that to develop the findings of the supervision results, it can be done by processing the existing data or supporting documents, the data is checked and examined whether it is in accordance with the procedure or not. data must be accurate and objective. The supervisory apparatus must identify the problem and find the cause then give recommendations or suggestions for improvement. In this case, PPUPD must continue to learn to be able to develop supervisory findings, especially for PPUPD who are new and do not have enough experience. In addition to learning through experience, it can also be obtained through training or technical guidance.

The author also conducted interviews with the question: is PPUPD in developing the findings of the results of supervision as expected? To this question, the following answers were given:

According to informant G that

"Especially for those who have attended the training, of course they have mastered it, but for those who still need to be added to attend the training, including those whose experience is still under two years, of course they have not been able to maximally develop the findings of the supervision results. for that we cannot remain silent. In order for supervision to be carried out optimally, supervisors must learn a lot about the rules of supervision, both personally and by attending training or technical guidance. However, what is also an obstacle is the budget, as currently the budget for attending training and education is subject to refocusing, so for those who do not have experience, of course they cannot maximize the results of supervision due to limited knowledge and abilities. But for those who already have experience of more than two years, I think they have enough ability and expertise to develop supervisory findings, and so far it has been quite good and has been implemented in accordance with applicable regulations.

According to informant H that

“Of course PPUPD must be creative in analyzing the object of supervision and must also read the latest regulations. This may be an obstacle for supervisors who have not much experience so they have to read a lot of rules to add insight related to supervision, it can also be done by asking a lot of seniors who have experience in developing findings. Because developing the findings requires the ability to analyze and review the object of supervision. Then it can also be done by conducting consultations or comparative studies, either with fellow regencies, cities or with higher institutions. So for those who already have enough experience, of course, they can develop findings in accordance with the provisions, but for those who are new, they still have a lot to learn. Based on the results of the interviews, it can be explained that in developing supervisory findings, PPUPD who have attended supervision training have mastered the techniques for developing supervisory findings and those with less than two years of experience have not been able to maximize. For that, you have to learn a lot and be creative in analyzing the object of supervision. So it can be said that those who have sufficient ability and expertise have been able to develop the findings of the supervision results as expected

2. Work Attitude

Work attitudes are thoughts and feelings of being satisfied or dissatisfied, liking or disliking their work with a tendency to respond positively or negatively to get what they want in their work. Work attitude is an action that will be taken by employees and obligations that must be carried out in accordance with responsibilities whose results are proportional to the effort made. Work attitude can be used as an indicator that a job can run smoothly or not, problems between employees or superiors can result in neglected work attitudes. To find out PPUPD's work attitude, the author conducted an interview with the question: has PPUPD carried out supervision in accordance with its responsibilities and areas of duty? And to these questions, the following are the answers given by the informants:

According to informant G that

"PPUPD has been carrying out supervision in accordance with their responsibilities, although there are still some that are not fully as expected. This is due to constraints such as the time for completing reports that are not in accordance with the SOP. This usually occurs not because of the PPUPD being negligent in carrying out their duties but because of the object of the examination being not timely in completing the follow-up actions before the completion of the LHP, resulting in delays in the preparation of the LHP. In addition, currently there is no support for budgeting in carrying out supervision. However, in general, the PPUPD has carried out its supervisory duties in accordance with the given supervisory duties. The current inspectorate is good enough in carrying out its supervisory duties.

According to informant H that

"So far this has been carried out in accordance with the planning made in the Supervision Work Program (PKP), but actually the supervision is carried out per region, but due to limited human resources, the supervision is carried out by involving the whole, not divided based on the urban area, because each supervisor has divided the supervision area per regional apparatus. So what I see is that PPUPD has carried out its responsibilities in accordance with the Supervision Work Program, which can be seen from the Supervision Work Paper (KKP) or Review Work Paper made by PPUPD. In the implementation of reviews, for example, supervision is carried out in stages, then there is quality control for PPUPD. Even though in reality some have just made KKP or KKR for the purposes of assessing credit scores. However, the duties are carried out in accordance with the responsibilities given. Even though sometimes there is more than one task in one day, while one task has not yet been reported, there are other tasks that must also be immediately reported on the results of their supervision. So in this case PPUPD must be smart to use the time to carry out their duties. And in my opinion, in this case the PPUPD has carried out its duties in accordance with its main functions.

According to informant I that

"In my opinion, the existing PPUPD is quite responsible, because in the implementation of tasks it has been carried out in accordance with applicable regulations, indeed sometimes the completion of tasks or reports has passed the assignment deadline, but overall the tasks can be completed well even though they are not yet 100 years old.

Percent can be said to be perfect, but it is not said to be irresponsible because there are things that need to be learned first if it is something new, or experiencing obstacles in the field, causing shortages. So it depends on the ability of each individual.

Because it could be that the others are already enthusiastic in completing the task, but because there are other obstacles, it can be said that some of the assignments have been neglected. But so far in general PPUPD has been maximal in carrying out each supervisory task with full responsibility.

Based on the results of the interview, it can be explained that the PPUPD at the Regional Inspectorate of Tomohon City has carried out its supervisory duties in accordance with its responsibilities and fields of duty, although it cannot be said that it is one hundred percent carried out properly because sometimes there are things that hinder the implementation of the duties of both the supervisory apparatus and the object. Inspection.

2. Factors that hinder and support the competence development of supervisory officers

Competency development is an effort to improve work effectiveness in achieving predetermined work results. The development of employee competence in each agency must be carried out if the agency want to develop, because according to Moehariono (2009) one of the benefits and advantages in competency development can be said to be a reference to one's initial success at work. In this study the authors conducted interviews with the questions: What are the factors that hinder and support the development of PPUPD competencies and do PPUPD get the opportunity to develop their competencies?

According to informant G that

"Every employee is certainly given the opportunity to increase knowledge to improve his competence, whether it be through training, technical guidance, seminars and workshops. However, everything returns to the budget because even though the opportunity is there, if the budget is not available then it will be an obstacle for PPUPD supervisors to develop their competencies. On the other hand, opportunities and budgets are also available, but because there are other reasons that cannot be abandoned or there are obstacles such as illness or other things, it can also be an obstacle in developing competence.

According to informant H that

"To increase competence, it can be done by attending training or technical guidance and the like, but in terms of budget this can be an obstacle because only 2 or 3 people can budget but 10 people need to attend the training, so due to limited budget, it is not necessary all can follow the training. Then in terms of quotas, this can also affect and become one of the factors that hinder the development of supervisory competencies, because even though it has been budgeted for 10 people, for example, the quota given by the education and training organizer, for example, is only for 2 or 3 people. In addition, in terms of human resources, it can be seen from the willingness and ability of the individual, because there are also supervisors who may be a bit slow in following the learning in the training or for example, they are lazy to learn, which can be an obstacle in developing their abilities or competencies as supervisors.

According to informant I that

"One of the factors that affect the development of PPUPD competencies is that it can be seen in the current condition which is still in the pandemic period, namely the budget problem. Currently the existing budget is limited because the budget is being refocused. In general, at this time PPUPD participates in technical guidance or online training and in my opinion this also affects the development of PPUPD competencies. As for the opportunity, actually there is, but because there are influencing factors such as the budget, it can hinder competency development.

According to my observations, every PPUPD that exists today has a desire to develop competence, but due to influencing factors, it cannot be implemented as expected.

According to informant B that

"To improve the competence and professionalism of functional officials, training is required in accordance with the results of the analysis of training needs and performance appraisals in the form of functional training, technical training in functional positions, and other competency development programs. In carrying out competency development there are inhibiting factors such as budget refocusing which causes a reduction in the budget including the budget for training activities, technical guidance and the like so that supervisory officials cannot participate in functional/technical training in the field of work and other competency development programs face-to-face or directly. This activity is also available online, but in reality the results are not as good as face-to-face activities or direct interaction, while the use of information technology by APIP is not optimal. There are APIPs that have not utilized information technology in the management and implementation of internal control. While the factors that support competency development are the opportunity to take technical guidance which is a technical process of increasing the supervisor's capability to be able to make improvements or increase their capabilities.

According to informant E that

"In order to develop competence, you usually have to attend training, seminars, workshops, or other forms of learning such as online, as was done during this pandemic, but back again with the budget. Because even though the opportunity exists but is not supported by the budget, it cannot be followed. This can be an inhibiting factor for PPUPD to develop its competence. But as before, webinars can actually help develop competence even if the budget is limited, because there are webinars that are free or free. So in my opinion, if there is an opportunity, it will come back to the budget and of course from the willingness of the PPUPD itself to develop its competence or not. In addition, it is also influenced by the quota limit for participants to take part in the training by the education and training organizer.

According to informant F that

"In my opinion, as a supervisor, PPUPD must improve its competence by participating in training or technical guidance, apart from that, it must also master the rules related to supervision. but in practice there are factors that

influence the development of the competence of the supervisory apparatus. The factor that hinders the development of competence itself is the insufficient budget to attend the training, while the factors that support the development of competence are the opportunity to attend the training or supervision guidance.

Based on the results of interviews, the authors conclude that the factors that hinder the competence development of supervisory officers include limited budgets, limited quotas from education and training providers. While the factors that support the development of the competence of supervisory officers are the opportunity to learn the rules related to supervision either by attending training or technical guidance related to supervision as well as by attending seminars and webinars.

Discussion

1. Knowledge Analysis of Supervisory Apparatus

To be appointed as Supervisor for the Implementation of Government Affairs in the Region (PPUPD), one of the conditions contained in the Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 36 of 2020 concerning JF PPUPD is a certificate of at least a bachelor's degree or four diploma in the fields of law, economics, accounting, social, administration, engineering, informatics, politics and government. As a supervisory apparatus, PPUPD must have knowledge related to supervision starting from the planning stage of supervision, implementation of supervision, development of supervision findings, and reports on results of supervision. Knowledge that must be possessed by supervisory officers according to PPUPD competency standards in the Regulation of the Minister of Home Affairs Number 22 of 2013 concerning Competency Standards for Functional Positions of PPUPD is to understand supervisory principles, understand IT (Information and Technology), understand audit code of ethics, understand inspection techniques, understand examination standards, and understand communication techniques.

Based on the results of the study, it can be seen that the level of education of the PPUPD in the Tomohon City Inspectorate is in accordance with the field of work required by the Minister of State Apparatus Empowerment Regulation Number 36 of 2020 concerning JF PPUPD, although in carrying out tasks it is often not in accordance with the educational background possessed. By PPUPD which can be an obstacle in carrying out tasks in the field. Meanwhile, the knowledge of the supervisory apparatus for those who have attended the supervision training better understand the knowledge and rules related to the field of supervision compared to the PPUPD who have not participated in the supervision training.

According to previous research by Endra Mangolo in his research entitled Performance of the Manado City Inspectorate in Governance, that the level of knowledge possessed by employees is certainly different so that HR development is mandatory for every Inspectorate employee, especially for functional employees who are supervisors and examiners. in all regional devices.

Based on the explanation above, knowledge is important in supervision and professional supervisory officers will produce quality supervision. To increase the knowledge of supervisors, it is necessary to improve by attending training, technical guidance, seminars, and other trainings related to supervision.

2. Expertise Analysis of Supervisory Apparatus

The skills or skills needed to support supervisory competence are based on the Regulation of the Minister of Home Affairs Number 22 of 2013 concerning Competency Standards for Functional Positions of PPUPD, including: being able to communicate effectively in the context of supervision and to dig up information, able to operate data processing tools, able to implement related policies in implementation supervision, able to apply supervisory standards, able to implement a supervisory code of ethics.

Based on the results of the study, it can be seen that to be able to develop the findings of the supervision results, expertise from the supervisory apparatus is needed in order to be able to develop the findings so that they can provide recommendations on the findings for improvement. Here it can be seen that the expertise of the supervisory apparatus is still not all have sufficient expertise. Those who have more experience will be more creative in developing the findings of the supervision results, while those who do not have enough experience have not been able to develop findings as expected and still need to be guided by more experienced ones. For that, you have to learn a lot and be creative in analyzing the object of supervision. So it can be said that those who have sufficient ability and expertise have been able to develop the findings of the supervision results as expected.

Previous research conducted by M.M. Sendoh with the title Competence of Supervisory Apparatus in Improving Performance at the Inspectorate of North Sulawesi Province said that employees who have attended technical supervision training have somewhat better work skills than employees who have not attended technical supervision training. It is also said that work ability includes knowledge about work, work skills and attitudes in work.

Based on the explanation above, the expertise of the supervisory apparatus is to be able to develop supervision findings to the maximum as expected, the PPUPD as the supervisory apparatus must learn from experience, consult with more experienced ones, also by participating in technical training or supervisory training.

3. Analysis of the Work Attitude of Supervisors

In addition to the knowledge and abilities of employees, the most important thing to consider is the attitude of employee behavior. Attitude is a pattern of behavior of an employee in carrying out his duties and

responsibilities in accordance with organizational regulations. If the employee has the nature of supporting the achievement of the organization, then automatically all the tasks assigned to him will be carried out as well as possible.

Based on the results of the study, it can be seen that the work attitude of the supervisory apparatus is quite good. Because of the willingness to further improve the ability or competence. Also in terms of carrying out supervisory duties, they are responsible enough in preparing reports and completing supervisory tasks, although there are some who have a lack of discipline in completing reports and lack of motivation to develop abilities. However, in general, it can be seen that the supervisory officers have a good work attitude.

In a previous study by Endra Mangolo entitled *The Performance of the Manado City Inspectorate in Government Administration* that the work attitude of the Manado City Inspectorate in carrying out their duties was good but the enthusiasm for work should be further increased to complete the tasks given because there are still reports that take a long time to Complete.

PPUPD as a supervisory apparatus must have independence and courage in revealing the truth. The reports made must be able to provide improvements to the organization and meet the qualitative characteristics with the principle of being on time and prepared according to the applicable standards. For this reason, PPUPD must be careful and thorough in every stage of the implementation of supervision.

4. Analysis of the factors that hinder and support the competence development of the Supervisory Apparatus

Based on the Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation Number 36 of 2020 concerning JF PPUPD, PPUPD is included in training to improve competence and professionalism.

Based on the results of the study, it can be explained that the inhibiting factors in developing the competence of the supervisory apparatus include the problem of a limited budget, a limited quota of education and training providers, and the interest of the supervisory apparatus. While the factors that support the development of the competence of supervisory officers are the opportunity to learn the rules related to supervision either by attending training, training or technical guidance related to supervision as well as by attending seminars and webinars, workshops and conferences.

According to M.M. Sendoh in his research entitled *Competence of Supervisory Apparatus in Improving Performance at the Inspectorate of North Sulawesi Province* that the development of human resources through the provision of supervisory education is a very important aspect carried out by all organizations to obtain competent Employees.

In line with the opinion above, it is better if the supervisory apparatus can develop their competence by providing sufficient budget and given the widest opportunity because the human resources in the Tomohon City Regional Inspectorate are still limited and their competence still needs to be improved through participation in education and training activities. Training and technical guidance on an ongoing basis so that the ability and knowledge related to supervision is increasing so that the implementation of supervisory duties will become more professional and of high quality.

Conclusions

1. The competence of the supervisory apparatus at the Tomohon City Regional Inspectorate is still lacking so that it still needs to be developed related to knowledge and understanding of supervisory rules, supervision techniques, as well as in work attitudes as supervisors. Competency development can be done through participating in education and training, technical guidance, seminars, workshops and conferences.
2. The inhibiting factors in developing the competence of the supervisory apparatus are the problem of a limited budget, a limited quota of education and training providers, and the interest of the supervisory apparatus. While the factors that support the development of the competence of supervisory officers are the opportunity to learn the rules related to supervision either by attending training, training or technical guidance related to supervision as well as by attending seminars and webinars, workshops and conferences.

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