Research Article

Equity in Performance Management in Thematic Supervision of the Bolaang Mongondow Regency Local Government

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Abstract.
Thematic supervision allows a comprehensive evaluation of the implementation of local government programs, including the extreme poverty alleviation program as one of the priority programs in various regions, one of which is in Bolaang Mongondow Regency. The purpose of this study was to analyze equity in performance management in thematic supervision in the regional government of Bolaang Mongondow Regency. The approach used in this research is qualitative. Data collection consisted of observation, in-depth interviews, and documentation. Primary data sources were obtained from in-depth interviews with the Inspectorate. Secondary data came from document searches. The results showed that the Inspectorate has encouraged regional apparatus to focus more on achieving key performance indicators (KPIs) relevant to extreme poverty alleviation. The extreme poverty alleviation program in Bolaang Mongondow Regency has been fairly implemented, especially towards program targets, ensuring that assistance is provided and prioritized towards vulnerable groups. The people of Bolaang Mongondow Regency, in general, feel that they have access to social assistance fairly when the process of collecting data and determining beneficiaries is carried out with transparency and participation by the OPD managing the activity. However, there are further challenges that are often faced, such as social stigma, ignorance of beneficiary criteria, and uneven distribution of assistance between sub-district and village areas.

Keywords: equity, performance management, thematic monitoring

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1. Introduction

Performance management systems in public administration have undergone significant transformations in recent decades, shifting from process-oriented to results-based approaches that emphasize accountability, efficiency, and effectiveness [1]. Within this paradigm, thematic supervision has emerged as a specialized oversight mechanism that allows for comprehensive evaluation of specific sectoral priorities across different governmental units [2]. This approach is particularly relevant in decentralized governance systems where local governments bear substantial responsibility for implementing national priority programs, such as extreme poverty alleviation initiatives.

The Indonesian government has instituted various poverty reduction programs as part of its national development agenda, with implementation devolved to local governments through regional autonomy policies[3]. Monitoring these programs' effectiveness requires robust supervisory mechanisms to ensure that resources are utilized efficiently and reach intended beneficiaries. Thematic supervision represents an innovative response to this need, focusing on cross-cutting priorities rather than traditional departmental boundaries [4].

Equity in public administration constitutes a fundamental normative value that guides decision-making processes and resource allocation [5]. Unlike equality, which implies identical treatment, equity acknowledges differential needs and prioritizes fair outcomes, often requiring preferential allocation to disadvantaged groups. In performance management contexts, equity considerations are crucial for ensuring that governmental interventions address structural disadvantages rather than perpetuating them[6].

The concept of equity in performance management encompasses procedural, distributional, and representational dimensions [7], [8]Procedural equity refers to fairness in processes, transparency in decision-making, and equal access to information. Distributional equity concerns the fair allocation of resources and benefits across different societal segments. Representational equity addresses the inclusion of diverse stakeholders in governance structures.

Bolaang Mongondow Regency, located in North Sulawesi Province, exemplifies the challenges faced by many Indonesian local governments in balancing development priorities with limited resources. Despite Indonesia's overall economic growth, significant disparities persist between regions, with eastern regions like North Sulawesi experiencing higher poverty rates than western provinces. Within Bolaang Mongondow itself, geographical isolation, infrastructure deficits, and historical marginalization have contributed to pockets of extreme poverty, particularly in rural and remote areas (BPS, 2022).

The regency government has implemented various poverty alleviation programs in response to these challenges, including social assistance initiatives, community empowerment projects, and economic development programs. However, the effectiveness of these interventions has been constrained by governance limitations, including inadequate monitoring and evaluation mechanisms, coordination deficiencies, and resource constraints.

While performance management systems have been extensively studied in public administration literature, their application in localized contexts, particularly in developing countries with multi-level governance structures, remains underexplored. Moreover, the intersection of performance management, thematic supervision, and equity considerations in poverty alleviation programs represents a significant research gap [9], [10], [11].

Previous studies on Indonesian local governance have predominantly focused on fiscal decentralization, political dynamics, or sectoral analyses of specific services. Few studies have examined the supervisory mechanisms that ensure program integrity and equitable implementation across different governmental units. This research gap is particularly pronounced for regions outside Java, where contextual differences significantly influence governance practices and outcomes [12], [13], [14].

Bolaang Mongondow offers a strategic illustrative case for place-based governance because it reflects the complexity of justice-based supervision outside Java. Its geographical characteristics with remote pockets of poverty, challenges in access to infrastructure, and limited institutional capacity create a "natural laboratory" for testing the implementation of thematic supervision.

Furthermore, while equity has been acknowledged as a critical dimension of good governance, empirical investigations of how equity principles are operationalized in local government performance management remain limited, especially in the context of poverty alleviation programs. Understanding these dynamics is essential for developing more responsive and inclusive governance systems that effectively address the needs of marginalized populations.

This study contributes to the literature by examining the intersection of performance management, thematic supervision, and equity considerations in local governance. By focusing on Bolaang Mongondow Regency's experience with extreme poverty alleviation programs, it provides valuable insights into the practical challenges and opportunities for enhancing equity in public service delivery within decentralized governance systems.

The findings have practical implications for policymakers and practitioners seeking to strengthen supervisory mechanisms and improve program targeting to reach vulnerable populations. Additionally, they contribute to theoretical discussions on how equity principles can be meaningfully integrated into performance management frameworks in contexts characterized by resource constraints and complex governance arrangements.

1.1. Litertur review

1.1.1. Evolution of Performance Management in Public Administration

The theoretical underpinnings of performance management in public administration have evolved significantly over recent decades.[1] identify a paradigmatic shift from traditional bureaucratic models toward performance-oriented governance that emphasizes outcomes rather than inputs. This evolution has been characterized by the increasing adoption of New Public Management (NPM) principles, which[2]) describe as incorporating market-based mechanisms and private sector management techniques into public administration. [3]initially conceptualized these reforms as emphasizing professional management, explicit performance standards, and greater emphasis on output controls. However, the application of performance management in developing countries presents distinct challenges. [4]argue that isomorphic mimicry—the adoption of reforms that emulate international best practices without contextual adaptation—often leads to implementation failures in developing nations. Similarly, [5]observe that performance management systems frequently struggle to account for complex governance environments characterized by limited resources, weak institutional capacity, and competing political interests.

1.1.2. Thematic Supervision as an Innovative Monitoring Approach

Thematic supervision represents an emerging approach to monitoring that focuses on specific cross-cutting priorities rather than organizational units. [7]characterize this approach as enabling more comprehensive evaluation of multidimensional issues that span departmental boundaries. thematic supervision facilitates better alignment between strategic objectives and operational activities by encouraging horizontal coordination across traditionally siloed organizational structures [15]. In Indonesia's decentralized context, note that thematic supervision has gained prominence as a mechanism for ensuring local government alignment with national priorities[16]. documents how Indonesia's decentralization policies have created coordination challenges that thematic approaches attempt to address. More recently, demonstrate how thematic supervision has been employed to monitor poverty reduction initiatives across different regional apparatus organizations (OPD).

1.1.3. Equity Considerations in Public Service Delivery

Equity as a normative concept in public administration has received increasing scholarly attention. [17]distinguishes between procedural equity (fairness in processes) and substantive equity (fairness in outcomes), arguing that both dimensions must be considered in performance assessment. [18]further elaborate that equity in public service delivery requires acknowledging differential needs and structural disadvantages that necessitate targeted interventions.

Empirical studies have examined equity dimensions in various contexts. provides a framework for equity assessment encompassing procedural, distributional, and representational aspects. In Indonesia, document disparities in public service accessibility between urban and rural areas, while highlight how decentralization has sometimes exacerbated rather than mitigated inequities in resource allocation. specifically analyze how performance measurement systems in Indonesian local governments often inadequately capture equity considerations[19], [20].

1.1.4. Research Gap and Positioning

Despite extensive literature on performance management and poverty alleviation [10], [21] notes that relatively few studies examine the intersection of equity principles, supervision mechanisms, and poverty-focused interventions in developing countries. This research gap is particularly pronounced for regions outside Java, where, as [1], [5], [11], [22] observes, contextual differences significantly influence governance practices and outcomes. The present study addresses this gap by examining how equity considerations are operationalized in thematic supervision of poverty alleviation programs in Bolaang Mongondow Regency, contributing to both theoretical and practical knowledge on equitable governance in decentralized systems.

To strengthen the theoretical framework, the literature review can be integrated into an integrated analytical model that combines the "equity lens" with public oversight practices. The procedural (transparency, access to information, and fairness of process), distributive (fair allocation of resources based on needs), and representational (stakeholder inclusion in decision-making) dimensions can serve as analytical foundations for evaluating thematic oversight. This model allows for a more systematic analysis of how oversight mechanisms affect substantive justice in poverty alleviation programs. This

integrated framework bridges the gap between normative equity literature and operational oversight practices, providing a comprehensive evaluation tool that recognizes the systemic complexity in a region with limited capacity such as Bolaang Mongondow.

2. Methods

This study employs a qualitative approach to develop a nuanced understanding of equity dimensions in thematic supervision. Data collection involved triangulation of multiple sources, including in-depth interviews with key informants from the Inspectorate and other relevant stakeholders, participant observation of supervisory processes, and document analysis of performance reports, regulatory frameworks, and program evaluations. The research design acknowledges the complex, contextual nature of governance processes and seeks to capture both formal institutional arrangements and informal practices that influence equity outcomes. This approach allows for exploration of the tensions and contradictions that emerge in translating equity principles into operational practice within existing administrative structures. To ensure the credibility and dependability of the findings, authors need to apply structured data analysis techniques such as thematic coding based on equity dimensions identified in the theoretical framework. Validation can be strengthened through member checking (confirming interpretations with key informants), peer debriefing with independent researchers, and thick descriptions that present the socio-political context in detail. Methodological triangulation needs to be extended not only to data sources but also to analytical perspectives, by involving researchers with diverse backgrounds to analyze the same transcripts. Authors should also acknowledge their positionality and explain steps to mitigate personal or institutional bias, especially considering the complex relationships between supervisory institutions, program implementing OPDs, and local political dynamics in Bolaang Mongondow.

3. Results and Discussion

3.1. Implementation of Thematic Supervision in Extreme Poverty Alleviation

Thematic supervision in Bolaang Mongondow Regency represents an emerging approach to monitoring cross-cutting priorities across different governmental units.

However, the implementation of thematic supervision specifically focused on extreme poverty alleviation programs remains suboptimal. Based on interviews with officials from the Inspectorate, supervision is still predominantly conducted on a per-activity basis rather than comprehensively assessing the integrated impact of multiple programs.

One respondent from the Inspectorate noted: "Thematic supervision activities have not yet operated optimally. Supervision is still limited to monitoring individual activities within OPDs (Regional Apparatus Organizations) related to poverty alleviation, but there are no integrated conclusions from supervision. Recommendations remain focused on findings for each OPD regarding their specific activities."

Despite this limitation, several priority issues have been identified for thematic supervision of extreme poverty alleviation programs. These include: (1) validation and integration of extreme poverty data, (2) supervision of integrated strategy and policy development, (3) monitoring of budget allocations from regional and village budgets, and (4) monitoring and evaluation of program implementation, including impact assessment and intervention effectiveness.

The implementation challenges are multifaceted. Limited competent supervisory human resources represent a significant obstacle, as most auditors have stronger backgrounds in finance and administration rather than outcome-based program supervision. Additionally, access to quality, integrated data poses difficulties for auditors attempting to establish valid thematic supervision indicators. As one respondent explained, "Many extreme poverty data sets are not integrated across regional apparatus, making it difficult for supervision to see correlations between programs."

To address these challenges, the Inspectorate has developed several strategies, including strengthening auditor competencies through technical thematic training and certification, integrating supervisory information systems with poverty data, and proposing dedicated budgets for thematic supervision.

3.2. Effectiveness of Thematic Supervision in Enhancing Accountability

While thematic supervision specifically focused on poverty alleviation has not been fully implemented, regular supervisory activities conducted through the Inspectorate's Annual Supervision Work Program (PKPT) have encouraged regional apparatus to focus more on achieving key performance indicators (KPIs) relevant to poverty alleviation. This includes reviewing work plans, performance reviews, and LAKIP (Government Agency

Performance Accountability Reports) evaluations of OPDs involved in poverty alleviation programs, as well as preventive supervision of corruption in social assistance and grant distribution.

As stated by an Inspectorate official: "Implementation of supervision through the Inspectorate's PKPT has encouraged regional apparatus to focus more on achieving key performance indicators relevant to poverty alleviation. This is especially evident in work plan reviews, performance reviews, and LAKIP evaluations of OPDs involved in poverty programs, including preventive supervision of corruption in social assistance and grant distribution."

The contribution of thematic supervision to regional development targets is evident in three key areas. First, it enables comprehensive evaluation of poverty alleviation program implementation, ensuring that interventions are well-targeted and aligned with the needs of the extremely poor population. Second, it assists in monitoring key performance indicators related to poverty reduction, such as decreases in poverty percentages and improvements in the human development index. Third, it promotes synergy among regional apparatus organizations in designing and implementing coordinated programs based on accurate data.

Despite these contributions, data from the Central Bureau of Statistics (BPS) shows fluctuations in poverty levels in Bolaang Mongondow Regency over the past five years (see Table 1), indicating that while poverty alleviation efforts exist, internal and external challenges continue to affect program effectiveness.

TABLE 1: Poverty Data in Bolaang Mongondow Regency (2019-2023).

Year	Number of Poor Population (thousands)	Percentage of Poor Population (%)
2019	19.95	7.74
2020	19.75	7.53
2021	21.14	8.03
2022	19.64	7.31
2023	20.19	7.74

The data from Table 1 reveals that poverty rates have fluctuated rather than consistently decreased, with the percentage rising from 7.31% in 2022 to 7.74% in 2023. This suggests that despite implementation efforts, the impact of poverty alleviation programs remains limited. As one respondent noted: "Poverty alleviation programs have not been effective in reducing poverty rates, as poverty figures rise each year. Programs have

been successfully implemented in terms of budget realization and activity outputs, but have small or insignificant impacts."

3.3. Efficiency in Resource Utilization

Thematic supervision plays a crucial role in promoting efficient resource utilization in poverty alleviation programs. The research findings indicate that efficiency in program implementation in Bolaang Mongondow Regency is influenced by several factors, including clear planning, targeted budget management, and capacity building for implementing staff.

An interview respondent emphasized that efficiency can be achieved through "clear and realistic planning to ensure each step in program implementation is carried out according to established deadlines without significant delays," as well as "appropriate budget management that is transparent and ensures funds are distributed to the right targets, minimizing leakage and supported by a good monitoring system."

The organizational structure of implementing agencies significantly impacts work efficiency in poverty alleviation programs. Coordination between Bappeda (Regional Development Planning Agency), which plans the programs, and implementing agencies such as the Social Affairs Department and village apparatus, enables faster and more directed poverty alleviation initiatives. As noted by a respondent: "With good coordination between Bappeda and implementing agencies, poverty alleviation programs can operate more quickly and in a more directed manner. Good coordination ensures that information and resources flow smoothly between units, avoiding obstacles in workflow." However, challenges to efficiency persist, including:

1. Overlapping or duplicate implementation activities, such as similar training conducted by different OPDs targeting the same poor communities without coordination

2. Instances where the same poor household receives multiple forms of assistance (BLT from Village Funds, social assistance from APBD, and food assistance from APBN)

3. Administrative budgets, official travel, or honorariums often constituting a higher percentage than direct assistance budgets

4. Activities not adhering to timelines set at the beginning of the year, resulting in accumulation at year-end and causing verification activities to be less thorough and valid

These inefficiencies undermine the overall effectiveness of poverty alleviation efforts and highlight the need for more integrated supervision approaches that can identify and address resource allocation issues across programs.

3.4. Economic Principles in Program Implementation

The research reveals that while poverty alleviation programs in Bolaang Mongondow Regency are implemented through collaborative efforts using APBD (Regional Budget), APBN (National Budget), and Village Funds, economic principles are not fully realized. Despite efforts to minimize resource use while maximizing results, challenges persist, including high operational costs, program overlaps, and limited monitoring systems.

These challenges can be mitigated through data-based and technology-driven system optimization and strengthened cross-agency coordination. A significant finding is that cost-benefit analysis is not specifically used in decision-making, with analyses limited to standard unit price and number of beneficiaries. As noted by a respondent: "Cost-benefit analysis approaches have not been fully implemented in the decision-making process for poverty alleviation programs in Bolaang Mongondow Regency. Although there are informal efforts to assess cost efficiency, program planning and evaluation still emphasize budget absorption rather than benefit-to-cost ratios."

The research also identified indications of "organizational anorexia," where excessive efficiency actually hampers effectiveness. Examples include budgets being distributed equally across OPDs without considering workload differences, and human resource development budgets being reduced without analyzing the impact on the Human Development Index. As one official noted: "There's a fear of spending large activity budgets due to concerns about examination by law enforcement, so the easiest step taken is budget efficiency without analyzing the impact on key performance indicators to avoid responsibility for program outcomes."

Thematic supervision plays a critical role in controlling unnecessary expenditures by:

1. Providing assurance not only for compliance audits but also assessing activity outputs and outcomes

2. Identifying ceremonial activities that burden the budget for recommendation for savings or elimination

3. Assessing potentially overlapping activities across multiple OPDs within a single theme

4. Recommending budget policy revisions to Bappeda

3.5. Equity in Program Access and Distribution

The integration of equity principles in program implementation, particularly in ensuring equal service access for communities with similar needs, is central to this research. The findings indicate that extreme poverty alleviation programs in Bolaang Mongondow Regency have been implemented with attention to equity principles, particularly toward program targets.

The Integrated Social Welfare Data (DTKS) is used to map poor and vulnerable households as a basis for benefit recipients (such as BLT, PKH, and others). Additionally, MSME assistance and uninhabitable housing rehabilitation programs use social and economic vulnerability criteria rather than distributing equally to all recipient villages, ensuring that assistance is provided based on fairness according to requirements. As stated by one official: "Implementation of cash-intensive programs through Village APB remains focused on local communities in villages as a form of community empowerment by providing easy access in providing input and proposals at the Village Musrenbang level."

The research identified disparities in program benefits. Those most advantaged include the poor already listed in the DTKS, communities with closest access to village, sub-district, and regency government centers (who quickly receive updated information), and organized community groups that are officially registered (facilitating their registration as beneficiaries). Conversely, disadvantaged groups include those not yet recorded in the DTKS, communities in remote areas with difficult access to information and transportation, and potentially people with disabilities whose existence may be inadequately monitored.

Community perceptions of equitable access to assistance are generally positive when processes are transparent and participatory. As noted by a respondent: "The Bolaang Mongondow Regency community, in general, feels that they have access to social assistance fairly when the process of collecting data and determining beneficiaries is carried out with transparency and participation by the OPD managing the activity."

However, challenges to equity persist, including:

1. Social stigma toward vulnerable groups

2. Lack of knowledge about recipient criteria

3. Uneven distribution of assistance between sub-district and village areas

TABLE 2: Summary of Key Research Findings.

Dimension	Key Findings	Challenges
Implementation	Thematic supervision still conducted on per-activity basis rather than comprehensively	Limited competent supervisory human resources; Poor data integration across agencies
Effectiveness	Regional apparatus encouraged to focus on poverty-related KPIs; Fluctuating poverty rates	Programs implemented but with minimal impact; External and internal challenges affecting outcomes
Efficiency	Clear planning, targeted budget management, and staff capacity building promote efficiency	Program overlaps; Duplicate beneficiaries; High administrative costs; Poor timeline adherence
Economic Principles	Collaborative implementation through multiple funding sources	Lack of cost-benefit analysis; "Organizational anorexia"; Ceremonial activities with high costs
Equity	Use of DTKS for targeting; Social and economic vulnerability criteria for assistance	Unrecorded vulnerable populations; Remote communities disadvantaged; Social stigma; Knowledge gaps about criteria

Logic Model Findings The logic model reveals systemic deficiencies in Bolaang Mongondow's thematic supervision system, highlighting how initial conditions cascade into ineffective poverty reduction outcomes. The model demonstrates how supervisors with primarily financial backgrounds lack expertise in program evaluation, resulting in supervision that prioritizes administrative compliance over impact assessment. This fundamental gap in capacity directly contributes to the inability to evaluate integrated program impacts, ultimately leading to fluctuating poverty rates despite significant investments. Data Integration Challenges Non-integrated poverty data across OPDs creates a ripple effect throughout the system. Without reliable integrated data, supervisors struggle to establish valid thematic indicators, resulting in fragmented recommendations that fail to address cross-cutting issues. This fragmentation contributes to "organizational anorexia" where excessive efficiency measures actually undermine effectiveness. Resource Allocation Inefficiencies Limited budgets for thematic supervision and weak cross-sectoral coordination predictably lead to duplicate assistance programs. This inefficient resource allocation manifests as geographic disparities where communities near administrative centers receive disproportionate benefits while remote areas remain underserved. Compliance-Driven Culture Perhaps most concerning is how fear of law enforcement scrutiny creates an excessive focus on administrative compliance rather than program outcomes. This drives high administrative costs relative

to direct assistance and discourages meaningful community participation in monitoring. The resulting low social legitimacy of poverty programs further compounds implementation challenges. This model (Figure 1) effectively identifies intervention points where reforms in capacity building, data integration, coordination mechanisms, and supervisory approaches could potentially break these negative cycles and improve poverty alleviation outcomes.
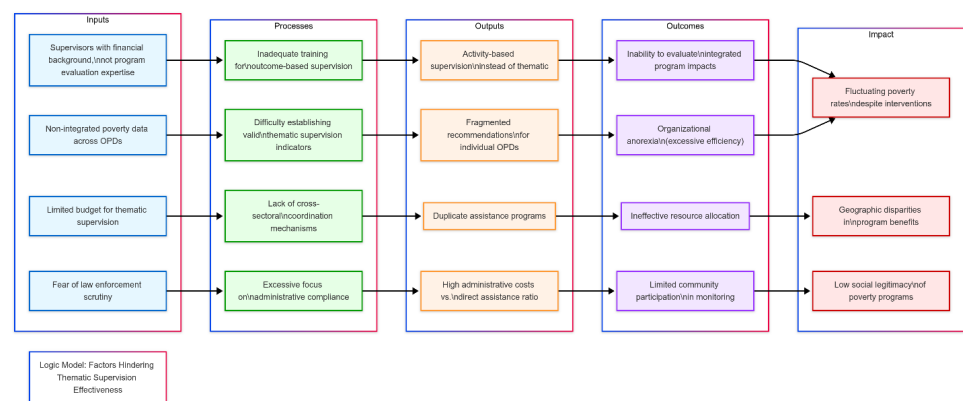

Figure 1: Logic Model: Factors Inhibiting the Effectiveness of Thematic Supervision.

The framework presents a systematic approach to evaluating equity in thematic supervision of poverty alleviation programs, addressing deficiencies identified in Bolaang Mongondow's governance system. It strategically organizes equity into three complementary dimensions: procedural equity (emphasizing fair processes through data integration, quality supervision, and transparency); distributional equity (ensuring just resource allocation, balanced geographic coverage, and social inclusion); and representational equity (focusing on stakeholder engagement, amplifying marginalized voices, and fostering local ownership).

The structure integrates these dimensions with a continuous improvement cycle (assess → plan → implement → monitor), creating a dynamic evaluation process rather than a static assessment. This addresses the study's finding that existing supervision lacks integrated conclusions and participatory feedback mechanisms.

The framework's strength lies in its adaptability to local context while providing specific evaluation components that correspond directly to identified challenges, including fragmented data, geographic disparities, weak cross-sector coordination, and low social legitimacy of poverty programs (Figure 2).

TABLE 3: Policy Failure Typology in Bolaang Mongondow's Thematic Supervision.

| Failure Type	Characteristics	Examples from Case Study	Potential Remediation
Design Failure	Structural flaws in policy frameworks	Per-activity rather than thematic supervision design	Redesign supervision frameworks with integrated thematic approach
Implementation Failure	Gap between policy intention and execution	Programs implemented but with insignificant poverty reduction impact	Strengthen outcome-based evaluation methods
Isomorphic Mimicry	Adoption of formal structures without capacity	Thematic supervision frameworks exist but practical implementation remains fragmented	Contextualize frameworks to local capacity realities
Coordination Failure	Siloed operations, duplication	Overlapping training by different OPDs; multiple assistances to same households	Create integrated information systems and cross-OPD coordination mechanisms
Resource Misallocation	Inefficient or inequitable distribution	Administrative costs higher than direct assistance; uneven geographic distribution	Implement cost-benefit analysis; establish minimum direct assistance ratio
Capacity Deficit	Inadequate skills for required tasks	Limited competent human resources for thematic supervision	Develop auditor competencies through specialized training programs
Information Asymmetry	Unequal access to program information	Remote communities disadvantaged in access to assistance information	Create outreach mechanisms for vulnerable populations
Organizational Anorexia	Excessive efficiency undermining effectiveness	Budget efficiency without analyzing impact on key performance indicators	Balance efficiency with effectiveness metrics
Legitimacy Gap	Low public trust or ownership	Social stigma; lack of knowledge about recipient criteria	Enhance transparency and participation in beneficiary selection
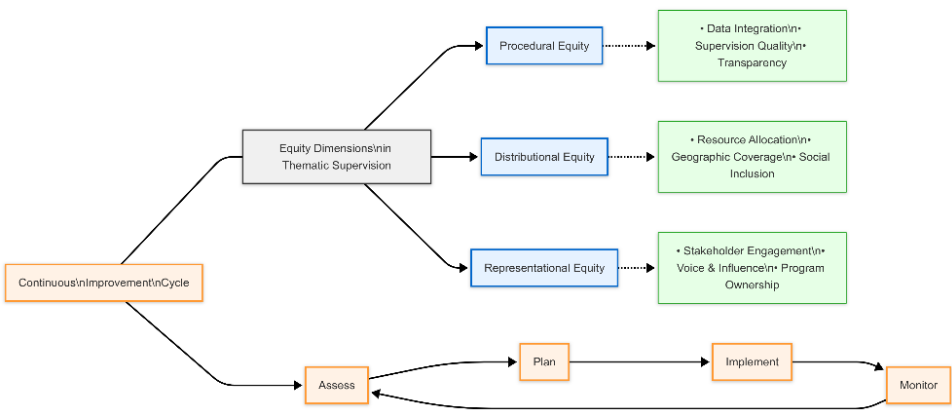
Figure 2: framework for evaluating equity in thematic supervision of poverty alleviation programs.

4. Discussion

The findings of this study on equity in performance management through thematic supervision in Bolaang Mongondow Regency align with and extend several theoretical

frameworks identified in the literature. The implementation challenges evident in the Inspectorate's efforts to conduct thematic supervision reflect "isomorphic mimicry," wherein formal structures are adopted without corresponding capacity development. This phenomenon is particularly pronounced in Bolaang Mongondow's case, where thematic supervision frameworks exist but practical implementation remains fragmented across individual OPD activities rather than constituting a truly integrated approach.

The fluctuating poverty rates despite programmatic interventions support that the shift from process-oriented to results-based performance management requires more than structural reform—it demands fundamental changes in institutional capacity and coordination mechanisms. performance management systems often struggle in complex governance environments characterized by limited resources and weak institutional capacity, which precisely describes the challenges documented in Bolaang Mongondow.

From an equity perspective, the research findings distinction between procedural equity (fairness in processes) and substantive equity (fairness in outcomes). While the Inspectorate has established procedural frameworks through DTKS implementation and targeting mechanisms, substantive equity remains elusive due to persistent challenges in geographical access, information asymmetry, and resource distribution. multidimensional equity framework, which emphasizes that true equity encompasses procedural, distributional, and representational dimensions—all areas where improvements are needed in Bolaang Mongondow's poverty alleviation efforts.

The documented challenges in cross-sectoral coordination echo that thematic supervision requires horizontal alignment across traditionally siloed organizational structures. The duplication of efforts and overlapping programs observed in Bolaang Mongondow demonstrate the coordination failures that occur when supervision remains departmentally fragmented rather than thematically integrated.

The phenomenon of "organizational anorexia," where excessive efficiency measures undermine program effectiveness, represents an important extension to conceptualization of inspection as serving both compliance verification and quality improvement functions. In Bolaang Mongondow, the emphasis on compliance has created risk aversion that undermines innovation and impact-focused implementation.

Finally, the study identification of four critical factors for program effectiveness: targeting mechanisms, cross-governance coordination, monitoring systems, and community participation. All four areas show both progress and remaining challenges in Bolaang

Mongondow's case, with particular weaknesses in monitoring systems and cross-governance coordination. These as a significant research gap: the intersection of equity principles, supervision mechanisms, and poverty-focused interventions in developing countries. By documenting both the achievements and challenges in operationalizing equity through thematic supervision in a regency outside Java, this research contributes to a more nuanced understanding of how supervision mechanisms can enhance equity in decentralized governance contexts.

5. Conclusion

This research on equity in performance management in thematic supervision in Bolaang Mongondow Regency reveals a complex landscape of achievements and ongoing challenges. While the Inspectorate has taken steps to encourage regional apparatus to focus on achieving key performance indicators relevant to extreme poverty alleviation, implementation of fully integrated thematic supervision remains a work in progress. The extreme poverty alleviation program has been implemented with attention to equity principles, particularly in targeting vulnerable groups, but challenges persist in ensuring comprehensive coverage. Communities generally perceive fair access to social assistance when processes are transparent and participatory, but social stigma, knowledge gaps about eligibility criteria, and uneven geographical distribution hamper equitable outcomes. Efficiency and economic considerations in program implementation reveal significant opportunities for improvement, particularly in reducing overlaps, strengthening coordination, and implementing more rigorous cost-benefit analyses. These findings highlight the need for more integrated approaches to thematic supervision that can holistically assess poverty alleviation efforts across multiple dimensions and agencies. By addressing the identified challenges and building on existing strengths, Bolaang Mongondow Regency can enhance the equity, effectiveness, and efficiency of its extreme poverty alleviation programs, ultimately contributing to more sustainable poverty reduction outcomes for its most vulnerable citizens.

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