

# Bureaucratic Accountability In Special Autonomy Fund Management: A Case Study Of Educational Governance In Southwest Papua Province, Indonesia

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**Abstract:** *This study examines bureaucratic accountability in special autonomy fund management at the Education and Culture Office of Southwest Papua Province, Indonesia. The research investigates how accountability mechanisms function within a unique decentralized governance framework designed to address regional development disparities. Using a qualitative case study approach, data was collected through in-depth interviews with key stakeholders including government officials, parliament members, auditors, and educational institution representatives, supplemented by document analysis and direct observation conducted from March to May 2025. The analysis focuses on four dimensions of bureaucratic accountability: compliance with standard operating procedures, supervision from superiors and internal auditors, sanctions for rule violations, and clarity of organizational tasks and authority. Findings reveal that while comprehensive regulatory frameworks exist for fund management, implementation shows significant variations across different aspects. Standard operating procedure compliance demonstrates solid foundations but uneven socialization across educational institutions. Supervision mechanisms exhibit strong multi-level oversight involving provincial leadership and audit agencies, yet lack meaningful beneficiary participation. Sanctioning systems present complete frameworks from administrative warnings to criminal prosecution, though practical application remains limited with no cases processed during the province's existence. Organizational structure shows clear hierarchical authority distribution but requires enhanced stakeholder engagement in planning processes. The study concludes that bureaucratic accountability mechanisms function adequately in formal compliance and hierarchical control but fall short of achieving comprehensive accountability including community participation and responsive governance. Results highlight the need for strengthening socialization programs, implementing participatory supervision approaches, clarifying sanction procedures, and enhancing feedback systems between agencies and fund recipients to improve overall accountability effectiveness.*

**Keywords:** Bureaucratic Accountability, Special Autonomy, Fund Management, Educational Governance, Papua Indonesia.

## 1. INTRODUCTION

Public budget accountability in government organizations remains a critical concern worldwide, as evidenced by numerous cases of financial mismanagement and corruption (Klijn et al, 2025; De Boer, 2023). The accountability of public budget utilization continues to attract public scrutiny due to widespread budget misappropriation by public officials and the tendency for programs formulated as budget realizations to remain merely formal exercises that benefit only certain parties (Lupinacci & Edwards-Schuth, 2021). This phenomenon is particularly pronounced in developing countries where institutional frameworks for accountability are still evolving (Witvliet et al 2023; Pilon & Brouard, 2023).

The amount of public budget alone does not determine regional progress, as effective and responsible budget management serves as the primary key to development success (Krajcsák & Bakcsi, 2025; Grindle, 2007). Even with limited resources, effective management can generate significant regional advancement, while conversely, large budgets with inappropriate programs fail to create substantial impact on regional development (Boufounou et al 2024; Boschken, 1994). Research by Vargas Merino & Zavaleta Chávez (2020) and Azhar et al (2024) demonstrates that management quality significantly influences development outcomes more than budget size.

One crucial phenomenon requiring attention is special autonomy budget management, which emerged as a response to development disparities that prompted the central government to establish special autonomy policies for several

provinces in Indonesia (Aspinall & Berger, 2001; McGibbon, 2004). The implementation of special autonomy represents a significant decentralization effort aimed at addressing regional inequalities and promoting local development (Chamusca, 2025; Mendy, 2024). This policy framework reflects broader global trends toward devolution and regional autonomy as mechanisms for addressing territorial disparities (Vampa et al, 2025).

The central government has established two special autonomy regions in Indonesia, namely Aceh and Papua provinces, with Papua subsequently divided into six provinces: Papua, West Papua, South Papua, Central Papua, Highland Papua, and Southwest Papua (Agustus et al, 2025; Regan, 2010). The development of special autonomy funds over the past three years demonstrates consistent growth, as shown in the following data:

Table 1. Special Autonomy Fund Development 2023-2025

Year	Budget Allocation (IDR Billion)	Realization (IDR Billion)	Realization Rate (%)
2023	8,500	8,450	99.4
2024	9,200	9,180	99.8
2025	9,800	9,750	99.5

Source: Ministry of Finance, 2025

Despite high realization rates, public complaints and demands from Papuan communities remain routine occurrences, indicating persistent governance challenges (Saunders et al, 2024; Homerang-Saunders et al 2024). Southwest Papua Province, as one of the newest provinces in Papua, faces complex challenges despite receiving significant special autonomy funding (Regan, 2010). The total regional transfer funds for Southwest Papua Province in 2025 amount to IDR 1,508,019,827 thousand, with specific special autonomy funds totaling IDR 522,619,947 thousand, representing approximately 35% of total transfers (Ministry of Finance, 2025). This substantial allocation indicates the central government's commitment to regional development, yet optimal utilization remains questionable (Aspinall & Berger, 2001; Niu et al 2020).

The education sector, as a priority area for special autonomy funding, has received significant allocations, though with notable variations and accountability issues. The allocation trends demonstrate both opportunities and challenges in fund management:

Table 2. Special Autonomy Education Fund Allocation and Audit Findings

Year	Education Fund (IDR)	Audit Findings (IDR)	Recovery Amount (IDR)	Recovery Rate (%)
2023	105,001,229,550	5,071,259,845	4,334,817,235	85.5
2024	49,658,107,200	0	0	0

Source: Education and Culture Office of Southwest Papua Province, 2025; Provincial Inspectorate of Southwest Papua, 2025

The 50% reduction in education funding from 2023 to 2024, combined with significant audit findings in 2023, raises concerns about budget planning and execution effectiveness (Azam & Bouckaert, 2025).

While extensive research exists on public accountability (Bovens, 2010; Mulgan, 2000) and decentralization (Rodríguez-Pose & Ezcurra, 2010), limited studies specifically examine bureaucratic accountability in special autonomy fund management within Indonesia's unique political and cultural context. Previous research has primarily focused on political accountability (Aspinall & Berger, 2001) or general public administration (Pollitt & Bouckaert, 2017), leaving a significant gap in understanding bureaucratic accountability mechanisms in special autonomy contexts. The urgency of this research stems from persistent accountability failures, including non-compliance with standard operating procedures, misaligned fund allocation with priorities, suspected corruption practices, unauthorized budget usage, and weak financial administration systems (Koppell, 2005). These challenges directly impact educational development outcomes in a region requiring accelerated progress.

This research aims to analyze bureaucratic accountability in special autonomy fund management within the Education

and Culture Office of Southwest Papua Province, utilizing Romzek and Dubnick's (1987) accountability framework, which identifies four dimensions of public accountability: bureaucratic, political, professional, and legal accountability. Specifically, this study focuses on the bureaucratic accountability dimension, examining how administrative mechanisms, hierarchical control, and procedural compliance contribute to effective fund management (Romzek & Dubnick, 1987; Koppell, 2005). The research objectives include: (1) examining the implementation of bureaucratic accountability mechanisms in special autonomy fund management; (2) identifying factors influencing accountability effectiveness; and (3) analyzing the relationship between bureaucratic accountability and educational program outcomes in Southwest Papua Province.

## 2. METHOD

This study employed a qualitative descriptive approach with case study design to examine bureaucratic accountability in special autonomy fund management at the Education and Culture Office of Southwest Papua Province. Data collection utilized triangulation methods combining in-depth interviews, direct observation, and document analysis conducted from March to May 2025. The research focused specifically on bureaucratic accountability dimensions based on Romzek and Dubnick's (2018) framework, including compliance with standard operating procedures, strict supervision from superiors and internal auditors, sanctions for bureaucratic rule violations, and clarity of organizational tasks and authority. Key informants comprised the Head of Education and Culture Office, Deputy Chairman I of Southwest Papua Provincial Parliament (DPRP), Provincial Inspectorate Secretary, and representatives from educational institutions including Golden Gate High School, Muhammadiyah University of Sorong, and SMP YPK Bethel Doom, selected through purposive and snowball sampling techniques.

Data analysis followed Saldana's (2014) interactive model involving data collection, data condensation through selecting, focusing, abstracting, and transforming processes, data display, and conclusion drawing with verification. Primary data sources included structured interviews and field observations, while secondary data encompassed legal documents, government regulations, audit reports, and institutional documentation related to special autonomy fund management. Data validity was ensured through credibility testing using source and technique triangulation plus member checking, transferability through detailed contextual descriptions, dependability via independent audit processes, and confirmability through comprehensive documentation of research materials. This methodological approach enabled comprehensive analysis of bureaucratic accountability mechanisms and their implementation effectiveness in Southwest Papua's educational governance context.

## 3. FINDINGS AND DISCUSSIONS

This section presents the research findings related to bureaucratic accountability in special autonomy fund management at the Education and Culture Office of Southwest Papua Province. The analysis focuses on four key indicators of bureaucratic accountability based on Romzek and Dubnick's (2018) framework: compliance with standard operating procedures, strict supervision from superiors and internal auditors, sanctions for violations of bureaucratic rules, and clarity of tasks and authority within the organization.

### Compliance with Standard Operating Procedures (SOP)

The implementation of special autonomy fund management in the education sector demonstrates a complex regulatory framework that governs fund utilization. The regulatory foundation encompasses the Papua Development Acceleration Master Plan, Law Number 21 of 2001 as revised by Law Number 2 of 2021, and Government Regulation Number 107 of 2021. These regulations establish the legal framework for receiving, managing, supervising, and implementing the development acceleration master plan within the context of Papua's special autonomy. The regulatory hierarchy extends to more specific operational guidelines through Ministry of Home Affairs Regulation Number 90 of 2019, which provides the foundation for regional budget classification and codification.

The operational mechanism for special autonomy fund utilization follows established regional development planning procedures, beginning with regional development consultation meetings (Musrembang) and formulated into Regional Work Plans (RKPD). The process continues with consultation with the Ministry of Home Affairs before being detailed into Work Budget Plans (RKA). This systematic approach ensures that proposed programs align with community

needs and follow established procedural requirements. Priority allocation focuses on scholarships, teacher quality improvement, and educational infrastructure in remote areas, with fund disbursement contingent upon complete documentation and adherence to technical guidelines.

However, significant gaps exist in SOP socialization and implementation across different educational institutions. While universities report receiving adequate socialization from the provincial government, schools indicate limited exposure to SOP training and guidelines. This disparity creates uneven understanding and application of procedures among fund recipients. The Education and Culture Office acknowledges that SOP development and socialization responsibility lies with the Regional Development Planning Agency (BAPPEDA) rather than sectoral agencies, creating potential coordination challenges in ensuring comprehensive understanding across all stakeholders.

The verification and compliance monitoring process demonstrates both strengths and weaknesses in the current system. Educational institutions implement verification procedures, including direct field visits to ensure scholarship recipients meet the criteria of being indigenous Papuans (OAP) as mandated by the Special Autonomy Law. However, compliance implementation remains incomplete across all educational sectors, with varying levels of adherence to established procedures. The Inspectorate conducts reviews of Work Budget Plans prepared by the Education and Culture Office to ensure proper budget allocation, indicating institutional commitment to procedural compliance.

These findings align with Romzek and Dubnick's (2018) bureaucratic accountability theory, which emphasizes compliance with rules, procedures, and organizational policies as fundamental to bureaucratic accountability. Similar patterns were observed in studies by Bovens (2010) on public accountability mechanisms and O'Regan et al (2022) on accountability conceptualization, both highlighting the critical role of procedural compliance in ensuring public sector accountability. The research by Koppell (2005) on accountability pathologies also demonstrates similar challenges in multiple accountability systems. Strengthening SOP socialization mechanisms and establishing standardized training programs across all educational institutions becomes necessary for improving compliance effectiveness, consistent with Widiyanah (2024) findings on accountability framework implementation.

### **Strict Supervision from Superiors and Internal Auditors**

The supervisory framework for special autonomy fund management demonstrates strong commitment from provincial leadership, with the Governor allocating 30% of special autonomy funds specifically for education. This substantial allocation reflects prioritization of education and health sectors, with specific orientation toward improving the quality of human resources among indigenous Papuans (OAP). The Governor's commitment extends beyond mere budget allocation to ensuring targeted utilization and outcome achievement. Leadership commitment creates the foundation for effective supervisory mechanisms throughout the bureaucratic hierarchy.

The Education and Culture Office implements comprehensive monitoring systems covering all entities receiving special autonomy funds, including regency/city governments, schools, and universities. This multi-level monitoring approach ensures consistent oversight across different administrative levels and institutional types. The monitoring framework extends beyond financial tracking to include program implementation and outcome assessment. Internal supervision mechanisms operate alongside external oversight to create multiple layers of accountability verification.

The Government Internal Oversight Apparatus (APIP), represented by the Provincial Inspectorate, conducts systematic supervision through monitoring and evaluation of education sector fund utilization. The Inspectorate's oversight covers schools, universities, and other educational entities receiving special autonomy funding. The supervision process includes planning stage reviews, implementation monitoring, and post-implementation evaluation. The effectiveness of Inspectorate supervision receives positive recognition from fund recipients, indicating successful internal control mechanisms.

Multi-institutional oversight involves the Provincial Parliament (DPRD) and Papuan People's Assembly (MRP) in supervision activities, particularly ensuring fund allocation targets indigenous Papuans appropriately. External oversight extends to the Supreme Audit Agency (BPK), which conducts direct audits of educational institutions. Community participation in oversight shows increasing awareness and concern for special autonomy fund utilization, particularly in education. However, participatory supervision remains limited, with fund recipients not directly

involved in oversight processes beyond reporting potential irregularities.

The supervision framework demonstrates alignment with Romzek and Dubnick's (2018) bureaucratic accountability model, which emphasizes hierarchical control and systematic oversight as core elements of bureaucratic accountability. Research by Young et al (2025) on public management and Choi & Chun (2021) on institutional reform limitations shows similar patterns of hierarchical supervision in public sector accountability. Miao & Nduneseokwu (2025) also document comparable multi-level oversight mechanisms in public management reform initiatives. Implementing participatory supervision mechanisms and strengthening community-based oversight capacity emerges as important for enhancing accountability effectiveness, building on Tirivanhu (2020) and Klijn and Koppenjan (2025) research on governance networks.

### **Sanctions for Violations of Bureaucratic Rules**

The sanctioning framework for special autonomy fund misuse encompasses progressive disciplinary measures ranging from verbal warnings to formal written reprimands. The Education and Culture Office emphasizes the importance of ensuring fund utilization aligns with designated purposes and needs. Sanctions follow Civil Service (ASN) mechanisms and procedures, providing structured approaches to addressing violations. The progressive nature of sanctions allows for corrective action before escalating to more severe consequences.

The Provincial Government of Southwest Papua has established comprehensive sanctioning mechanisms including warnings, written reprimands, position removal, state loss recovery, and criminal prosecution based on audit findings or Government Internal Oversight Apparatus (APIP) and Supreme Audit Agency (BPK) recommendations. The sanctions system operates on principles of proportionality and corrective action, with emphasis on preventing future violations rather than purely punitive measures. The availability of multiple sanctioning options provides flexibility in addressing different types and severities of violations.

The implementation philosophy emphasizes rehabilitation and improvement over punishment, with sanctions serving as tools for behavioral correction and institutional learning. Officials receiving sanctions are expected to rectify their mistakes and prevent recurrence in subsequent periods. This approach reflects understanding that effective accountability systems should promote learning and improvement rather than merely deterring violations. The focus on corrective action aligns with broader public sector reform principles emphasizing continuous improvement.

The practical application of sanctions demonstrates the positive impact of accountability mechanisms on compliance behavior. Educational institutions report increased caution and adherence to regulations due to awareness of potential sanctions. The deterrent effect extends beyond direct recipients to create institutional culture emphasizing regulatory compliance and responsible fund utilization. However, the actual implementation experience shows limited practical application, with no criminal cases related to education sector special autonomy fund misuse during the province's two-year existence.

These findings correspond with Romzek and Dubnick's (2018) bureaucratic accountability framework, which identifies sanctions as essential components of accountability systems ensuring compliance and responsibility. Research by Bovens (2007) on accountability mechanisms and Koppell (2005) on accountability pathologies demonstrates similar patterns where sanction availability influences behavioral compliance even when actual implementation remains limited. Studies by Aston et al (2022) also show comparable deterrent effects of accountability mechanisms. Developing clear sanctioning guidelines and establishing transparent implementation procedures represents key steps for accountability enhancement, reflecting Mulgan (2000) insights on accountability system effectiveness.

### **Clarity of Tasks and Authority within the Organization**

The organizational structure of the Education and Culture Office demonstrates clear division of responsibilities across distinct functional areas including education, culture, special facilitation, and secretariat units. Each unit operates within defined mandates and authorities, preventing overlap and ensuring accountability for specific outcomes. The structure follows established organizational principles with clear hierarchical relationships and reporting mechanisms.

Functional specialization enables focused expertise and responsibility allocation across different educational management aspects.

Budget management roles are clearly defined according to Ministry of Home Affairs regulations, establishing Budget Users (PA), Deputy Budget Users (KPA), Budget Performance Controllers and Monitors (PPKA), and treasurers with specific duties and authorities. This formal structure ensures clear accountability chains and prevents ambiguity in financial management responsibilities. The regulatory foundation provides legal clarity for role differentiation and responsibility allocation. Each position carries specific obligations and reporting requirements within the broader accountability framework.

Internal decision-making processes demonstrate participatory approaches with department heads and staff involved in program planning through plenary sessions. The inclusive decision-making mechanism ensures broader organizational input while maintaining clear final authority with the department head. This approach balances participatory management with clear hierarchical responsibility. The transparent planning process enables staff contribution while preserving organizational hierarchy and accountability structures.

External stakeholder involvement in budget planning includes provincial and regency/city governments, Provincial Parliament (DPRD), Papuan People's Assembly (MRP), educational figures, and community leaders. However, direct beneficiary participation remains limited, with schools and universities primarily engaging through proposal submission mechanisms. Fund recipients express interest in providing input on allocation strategies, particularly regarding scholarship distribution mechanisms. The current system creates clear channels for external input while maintaining organizational authority over final decisions.

The authority structure operates under Government Regulation Number 106 of 2021 regarding Authority and Institutional Implementation of Papua Special Autonomy Policy, which grants provincial education offices strategic authorities including special education management, academic community education, and local culture-based curriculum development. The regulation establishes clear provincial responsibilities for indigenous Papuan (OAP) education from early childhood through higher education, including scholarship management and educational facility provision. Fund allocation cannot be transferred to non-educational purposes except through formal budget amendment processes with gubernatorial approval based on community aspirations during development consultation meetings.

These findings align with Romzek and Dubnick's (2018) bureaucratic accountability theory, which emphasizes clear task definition and authority allocation as fundamental accountability elements. Research by Pollitt and Bouckaert (2017) on public management reform and Schillemans et al (2024) on institutional development shows similar patterns of formal authority structures in public sector accountability. Studies by McGrath & Whitty (2015) also demonstrate comparable organizational clarity requirements in effective governance systems. Enhancing beneficiary participation in planning processes and strengthening feedback mechanisms between implementing agencies and fund recipients proves important for comprehensive accountability, aligning with Klijn and Koppenjan (2025).

#### **4. CONCLUSION**

This study demonstrates that bureaucratic accountability in special autonomy fund management at the Education and Culture Office of Southwest Papua Province shows mixed implementation results across the four key dimensions examined. Compliance with standard operating procedures reveals a solid regulatory framework but suffers from uneven socialization and inconsistent application across educational institutions. The supervision mechanism exhibits strong multi-level oversight involving provincial leadership, internal auditors, and external agencies, yet lacks meaningful participatory elements from fund beneficiaries. Sanctioning systems present comprehensive frameworks ranging from administrative warnings to criminal prosecution, though practical implementation remains limited with no actual cases processed during the province's two-year existence. Organizational clarity demonstrates well-defined hierarchical structures and authority distribution, but requires enhanced beneficiary participation in planning processes to ensure more responsive fund allocation.

The findings reveal that while formal accountability mechanisms exist and function adequately, significant gaps persist

in implementation effectiveness and stakeholder engagement. The bureaucratic accountability model proves partially successful in ensuring procedural compliance and hierarchical control, yet falls short of achieving comprehensive accountability that includes community participation and responsive governance. These results highlight the need for strengthening socialization mechanisms, implementing participatory supervision approaches, clarifying sanction implementation procedures, and enhancing feedback systems between implementing agencies and fund recipients. The study contributes to understanding accountability challenges in decentralized governance contexts, particularly in special autonomy regions with unique political and cultural characteristics, providing valuable insights for improving public fund management effectiveness in similar institutional settings.

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