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Financial Performance and Accountability in the Management of Papua Special Autonomy Funds for Education: Archived Qualitative Evidence from the First Autonomy Phase and Regulatory Developments through 2025

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ABSTRACT

This study examines financial performance and public accountability in the management of Papua Special Autonomy funds allocated to education. To align the claims with the available evidence, the paper is presented as an archival qualitative case study rather than as field research conducted during 2022–2025. The qualitative corpus consists of preserved interview excerpts from two anonymized community informants, synthesis notes from focus-group discussions involving government, legislative, civil-society, religious, customary, women's, academic, and educational actors, and documentary materials generated during the first phase of Papua's Special Autonomy. These materials are reassessed against official legal, fiscal, audit, and statistical documents issued through 2025. The analysis uses a transparent coding matrix covering planning, implementation, reporting, supervision, participation, managerial knowledge, benefits, efficiency, and effectiveness. The archived evidence indicates a recurring gap between formal education-priority rules and stakeholders' perceptions of program delivery, budget orientation, transparency, and oversight. These perceptions are reported as historically situated testimony and are not treated as direct evidence of conditions in 2022–2025. The post-2021 framework—especially Law No. 2 of 2021, Government Regulation No. 107 of 2021, and Minister of Finance Regulation No. 33 of 2024—provides clearer earmarking, performance, reporting, and monitoring requirements. The study proposes an accountability model linking regulatory compliance, participatory planning, traceable expenditure, outcome reporting, multi-level supervision, and managerial capacity. The principal limitation is that the surviving archive does not preserve a complete participant count, exact fieldwork dates, or an ethics-approval identifier; these gaps are explicitly disclosed and should be addressed by new empirical research.

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1. INTRODUCTION

Papua's Special Autonomy framework was established by Law No. 21 of 2001 as an asymmetric decentralization arrangement intended to protect the rights of Indigenous Papuans, expand regional authority, and accelerate improvements in public welfare. Education is central to this mandate because access, quality, teacher availability, infrastructure, and the cost of schooling shape both human development and the distribution of long-term benefits. The policy question is therefore not limited to the amount of funding transferred. It also concerns whether funds are planned, spent, reported, supervised, and evaluated in ways that produce traceable educational outcomes.

The second amendment to the Special Autonomy Law, Law No. 2 of 2021, revised the financing architecture. It provides special-autonomy receipts equivalent to 2.25% of the national General Allocation Fund ceiling. Of this, 1.25% is earmarked on a performance basis for education, health, and community economic empowerment, with at least 30% assigned to education and at least 20% to health. The education allocation is located in the fiscal provisions of Article 34, while Article 56 regulates educational rights and the responsibilities of national, provincial, and district/city governments. This distinction corrects the earlier draft, which incorrectly attributed the 30% rule to Article 56.

Government Regulation No. 107 of 2021 further regulates receipts, management, supervision, and the master plan for accelerated development. Minister of Finance Regulation No. 33 of 2024 subsequently strengthened requirements for planning, budgeting, allocation, disbursement, reporting, evaluation, and an integrated information system. Government Regulation No. 46 of 2025 amended selected institutional provisions of Government Regulation No. 106 of 2021. These changes demonstrate that the governance framework continued to evolve after the first Special Autonomy phase.

The original manuscript described its period as 2022–2025, but the interview language, references to the first decade of Special Autonomy, 2010 expenditure examples, and audit evidence from 2002–2011 show that the qualitative material is historically earlier. Re-labelling that evidence as recent fieldwork would be methodologically misleading. This revision therefore separates two evidence layers: archived qualitative findings from the first phase of Special Autonomy, and a documentary update of laws, fiscal rules, audit commentary, and education context through 2025.

This distinction is important because accountability claims can become overstated when perceptions, audit findings, and current institutional conditions are blended without dates or attribution. The present study uses cautious language. Informant statements are reported as perceptions; audit-related observations are explicitly attributed to the Audit Board of the Republic of Indonesia (BPK); and the paper does not infer that historical weaknesses automatically continued unchanged during 2022–2025.

Research questions

1. How did archived stakeholders describe financial performance, educational benefits, and accountability in the management of Papua Special Autonomy education funds during the first autonomy phase?
2. How do the post-2021 legal and fiscal reforms address planning, implementation, reporting, and supervision risks identified in the archived evidence?
3. What governance model can connect compliance, managerial capacity, public participation, and value-for-money outcomes in the current regulatory environment?

2. CONCEPTUAL AND POLICY FRAMEWORK

Public-sector financial performance concerns the relationship between resources, activities, outputs, outcomes, and public value. In an education-finance context, expenditure absorption alone is insufficient. A program can spend its budget while failing to improve access, learning conditions, teacher deployment, scholarship delivery, or service equity. Performance assessment should therefore connect financial data to measurable service results.

Accountability is treated here as a relationship in which a public actor must explain and justify conduct, while an authorized forum can question, assess, and, where necessary, require corrective action. This approach distinguishes answerability from enforcement and helps clarify why financial reports, legislative review, internal control, external audit, and community participation are complementary rather than interchangeable mechanisms (Bovens, 2007).

Value for money integrates economy, efficiency, and effectiveness. Economy concerns the acquisition of inputs at appropriate cost and quality; efficiency concerns the conversion of inputs into outputs; and effectiveness concerns whether intended outcomes are achieved. Equity and cultural responsiveness are also indispensable in Papua because the Special Autonomy mandate gives particular attention to Indigenous Papuans, local knowledge, geographic barriers, and uneven service access.

Recent empirical literature provides a mixed picture. Quantitative work has found that Special Autonomy can affect some development indicators while leaving other education outcomes weak or uneven (Cahyaningsih & Fitrady, 2019; Rumere et al., 2022). District-level qualitative research also identifies planning, participation, political, and budget-process constraints (Liauw et al., 2021). These studies support a governance perspective that examines not only aggregate transfers but also the institutional chain through which allocations become services.

Evidence-period alignment

Table 1 separates the period represented by each evidence source. This prevents historical interview material from being presented as a description of current conditions and makes the 2025 boundary a documentary and regulatory cut-off rather than a claimed fieldwork period.

Source	Period	Use in this study	Interpretive boundary
Archived interviews	Approximately 2009–2011, inferred from internal references	Two directly quoted community informants (A1 and A2)	Historical perceptions; not evidence of 2022–2025 conditions
Archived FGD synthesis	First Special Autonomy phase	Stakeholder groups: government, DPRP, NGOs, religious, customary, women's, academic, and education actors	Participant count and exact dates are not preserved
Law No. 21 of 2001	2001 onward	Original Special Autonomy mandate, including education responsibilities	Primary legal source
Law No. 2 of 2021	2021 onward	Revised financing formula, earmarked spending, education rights and duties	Primary legal source; 30% rule is in Article 34
Government Regulation No. 106 of 2021	2021 onward	Authority and institutional arrangements	Amended in part by Government Regulation No. 46 of 2025
Government Regulation No. 107 of 2021	2021 onward	Receipts, management, supervision, and accelerated-development master plan	Primary implementing regulation
Presidential Regulation No. 121 of 2022	2022 onward	Papua development acceleration steering arrangements	Institutional context
Minister of Finance Regulation No. 33 of 2024	2024 onward	Planning, budgeting, disbursement, reporting, evaluation, and information-system requirements	Current technical fiscal framework within the study cut-off
BPK opinion and audit summaries	Audit evidence mainly 2008–2019; opinion issued 2021	Attributed audit observations and recommendations	Not generalized beyond the examined entities and periods
BPS Papua publications	Data published in 2025, including 2024 education indicators	Current contextual statistics	Post-2022 provincial boundaries affect comparability

3. METHODS

Research design. This study uses an archival qualitative case-study design with a phenomenological orientation. The objective is not to reconstruct a complete original field study or to estimate causal effects. Instead, it reassesses preserved stakeholder narratives and documentary evidence in order to identify how financial performance and accountability were experienced and interpreted, and then compares those themes with the regulatory architecture in force through 2025.

Data sources and informants. The surviving manuscript contains two directly quoted community informants, coded A1 and A2. It also contains synthesized FGD statements attributed to groups including authorized provincial officials, members of the Papuan People's Representative Council, community beneficiaries, non-governmental organizations, religious leaders, customary leaders, women leaders, lecturers, and education foundations. The original sampling strategy was purposive, emphasizing actors with experience of Special Autonomy fund management or its perceived effects. The archive does not retain a reliable total number of interviewees or FGD participants; no number is invented in this revision.

Data-collection period. The exact dates are absent from the surviving records. Internal temporal markers—including the statement that Special Autonomy had operated for nine years, references to 2010 education expenditure, and audit material covering 2002–2011—indicate that the primary qualitative material was generated around the end of the first decade of implementation, approximately 2009–2011. This dating is an evidence-based inference and is reported as such.

Documentary update. The legal and policy review covers official documents available through 31 December 2025, including Laws No. 21 of 2001 and No. 2 of 2021; Government Regulations No. 106 and No. 107 of 2021; Presidential Regulation No. 121

of 2022; Minister of Finance Regulation No. 33 of 2024; Minister of Home Affairs Regulation No. 15 of 2024 on preparation of the 2025 regional budget; Government Regulation No. 46 of 2025; BPK publications; and BPS Papua statistical publications.

Analytical procedure and audit trail. First, every preserved interview, FGD, table entry, and documentary claim was entered into an evidence matrix with source, approximate date, actor, claim, and level of support. Second, the text was coded deductively under planning, implementation, reporting, supervision, participation, knowledge/capacity, benefit, efficiency, and effectiveness. Third, related codes were consolidated into higher-order themes. Fourth, informant perceptions were compared with official law, regulation, BPK, and BPS sources. Fifth, claims that lacked a date, source, or identifiable basis were removed, softened, or presented as limitations. The analysis follows the principle that qualitative frequency is not equivalent to prevalence and that contradictory or incomplete evidence must remain visible (Braun & Clarke, 2021).

Ethics. No new participants were recruited and no new personal data were collected for this revision. Existing informant codes were retained and names or identifying details were not introduced. The archive does not contain an institutional ethics-approval number or original consent forms. This absence is disclosed as a limitation. Direct quotations are used sparingly, and potentially accusatory claims are attributed to the speaker or to a dated official source rather than stated as established fact.

Trustworthiness and limitations. Credibility was strengthened through source separation, documentary triangulation, an explicit coding trail, and cautious attribution. Transferability is limited because the archived qualitative data do not represent all provinces, districts, or the post-2022 administrative configuration of Papua. Dependability is constrained by missing original transcripts and incomplete participant metadata. Accordingly, the study offers a historically grounded governance interpretation, not a contemporary impact evaluation.

4. FINDINGS

4.1 Formal education-finance obligations

The current legal framework gives education a clearer fiscal position than the earlier draft indicated. Under Law No. 2 of 2021, the performance-based component of Special Autonomy receipts must allocate at least 30% to education. Article 56 separately requires public authorities to provide education, infrastructure, educators, and education funding for Indigenous Papuans up to higher education. The legal architecture therefore links earmarking with a substantive service obligation.

Government Regulation No. 107 of 2021 and Minister of Finance Regulation No. 33 of 2024 add procedural requirements for planning, budgeting, distribution, reporting, evaluation, and integrated information. These rules address several risks raised in the archived material, especially opaque allocation, weak linkage between budgets and programs, and limited traceability from expenditure to outcome. However, the existence of stronger rules does not itself establish effective implementation; that question requires current empirical evidence.

4.2 Historically situated perceptions of educational benefit

The archived community narratives expressed dissatisfaction with the visibility and reach of education improvements. Informant A1 referred to limited facilities in villages, shortages of qualified teachers, and teacher-welfare pressures. Informant A2 stated that benefits in education and other priority sectors were not clearly visible after approximately nine years of implementation. These statements show how beneficiaries interpreted service conditions at that time; they should not be read as a verified province-wide measurement.

The FGD synthesis similarly emphasized expectations that Special Autonomy would support free or lower-cost education, improve primary and secondary services, and increase opportunities for Indigenous Papuans. The recurrent analytical issue was the distance between formal priority status and the benefits stakeholders could identify in schools and communities. This gap is best understood as a problem of program visibility, targeting, and outcome communication, rather than as proof that no benefits existed.

4.3 Planning and implementation

Archived statements described planning as insufficiently connected to local educational needs, especially teacher distribution, facilities, remote-area access, and scholarship support. Some table entries in the original manuscript also alleged that education budgets were directed toward administrative and personnel-related expenditure. Because those entries did not consistently identify the fiscal year, entity, or documentary source, this revision treats them as themes requiring verification rather than as confirmed financial facts.

The evidence suggests a governance risk when an earmarked allocation is treated primarily as an input target. A 30% education allocation can be formally satisfied while the composition, procurement quality, geographic distribution, or implementation timetable remains weak. Performance-oriented planning should therefore specify beneficiaries, baseline conditions, output milestones, outcome indicators, unit costs, responsible agencies, and public reporting dates.

4.4 Reporting, transparency, and public participation

Participants defined accountability as an obligation to explain the use and results of public resources not only to superiors but also to representative institutions and communities. The archived material associated weak transparency with limited access to allocation formulas, program information, and implementation results. These claims are presented as stakeholder perceptions because the archive does not contain a complete set of contemporaneous disclosure documents.

The 2024 fiscal regulation is relevant because it requires structured planning and reporting to multiple institutions and supports an integrated information system. A meaningful accountability system must nevertheless translate formal reports into information that communities can use: program location, intended beneficiary group, budget, procurement status, physical progress, output, outcome, and follow-up on audit recommendations.

4.5 Supervision and audit evidence

The original draft made categorical statements about irregularities and non-compliance. This revision narrows those claims. According to BPK's 2021 opinion and its summaries of examinations conducted mainly during 2008–2019, the management of Papua Special Autonomy funds displayed regulatory, institutional, human-resource, reporting, and follow-up weaknesses in examined periods and entities. BPK also recorded audit findings and recommendations relating to economy, efficiency, effectiveness, documentation, and accountability.

These official observations corroborate the relevance of the archived themes but do not prove every informant claim. An audit finding is bounded by its audit objective, entity, fiscal year, criteria, and evidence. The appropriate interpretation is that historical audits identified material governance risks and corrective needs—not that every expenditure was irregular or that all government institutions failed.

4.6 Managerial capacity and institutional culture

The archived analysis repeatedly linked performance to the knowledge and experience of financial managers. Capacity was understood broadly: legal literacy, performance budgeting, procurement, accounting, data management, monitoring, community engagement, and the ability to convert education problems into measurable programs. This theme is consistent with later district-level research that identifies weaknesses in planning and budgeting processes (Liauw et al., 2021).

Institutional culture matters because formal rules are implemented through routines and incentives. A compliance-only culture may prioritize document completion, while a performance culture asks whether the reported activity produced the intended educational benefit. The governance challenge is to combine both: lawful expenditure with measurable, equitable, and publicly explained results.

Evidence-to-theme audit trail

Evidence item	Preserved content	Analytical code	Reporting rule
Informant A1	Facilities, teacher availability, teacher welfare	Benefit; implementation; equity	Reported as one community informant's perception
Informant A2	Limited visibility of improvements after about nine years	Benefit; effectiveness	Historically situated perception; no province-wide generalization
FGD synthesis	Accountability to stakeholders and the public	Reporting; answerability; participation	Participant count unavailable
Original thematic table	Planning, implementation, reporting, supervision	Financial-management cycle	Undated/unreferenced claims softened or removed
Law No. 2 of 2021	Minimum education earmark and education duties	Compliance; resource prioritization	Primary legal criterion
Government Regulation No. 107 of 2021	Management and supervision system	Institutional accountability	Primary implementing criterion
Minister of Finance Regulation No. 33 of 2024	Planning, disbursement, reporting, evaluation, information	Traceability; transparency	Current technical framework
BPK (2021)	Historical audit weaknesses and recommendations	External assurance; enforcement	Claims limited to examined periods/entities
BPS Papua (2025)	Contemporary education context	Outcome environment	Used contextually; boundary changes limit time-series comparison

5. DISCUSSION

The central finding is not that Special Autonomy education funding categorically failed, but that the archived stakeholders experienced an accountability gap between formal commitments and visible service results. This gap had four linked dimensions: weak translation of needs into plans, uncertain expenditure-to-output traceability, limited public explanation of results, and insufficiently integrated supervision. The historical BPK evidence makes these dimensions plausible institutional concerns, while the post-2021 reforms show an attempt to address them.

The revised legal framework changes the analytical baseline. Earlier debate often focused on whether education was a priority and whether a minimum share existed. The current framework more clearly distinguishes general and performance-based Special Autonomy receipts and requires stronger planning and reporting. Consequently, current research should test implementation against the new architecture: whether earmarked funds are allocated to eligible programs, whether milestones are achieved, whether reports are timely and consistent, and whether outcomes are disaggregated for Indigenous Papuans and remote areas.

The archived material also highlights the importance of participation. Participation is not satisfied by attendance alone. It requires that community-defined education problems enter the planning record, that reasons for accepting or rejecting proposals are documented, and that beneficiaries can compare promised and delivered services. This creates a feedback loop between answerability and performance.

A second implication concerns audit language. Audit findings should be reported with the institution, date, audit scope, and exact conclusion. Terms such as 'irregularity,' 'violation,' or 'failure' should not be used as broad descriptions unless the cited audit or legal decision supports them. This practice improves both scholarly neutrality and procedural fairness.

Finally, the evidence-period correction has substantive value. A manuscript cannot claim to explain 2022–2025 conditions using interviews that appear to have been conducted around 2009–2011. The appropriate contribution is a historical comparison: archived governance concerns are used to formulate questions for assessing the reformed system, not to predetermine the answer.

Proposed accountability model

The model below connects legal rules to educational outcomes through six linked stages. A weakness at any stage can interrupt the chain from earmarked funding to public benefit.

Stage	Core requirements	Accountability product
1. Regulatory criteria	Lawful source, eligible use, minimum education share, institutional authority	Published legal and program eligibility matrix
2. Participatory planning	Needs assessment, Indigenous Papuan priorities, geographic targeting, baseline and targets	Approved plan with consultation record
3. Budget and implementation traceability	Program code, location, beneficiary, procurement, schedule, responsible unit	Transaction-to-output trail
4. Performance reporting	Financial realization, outputs, outcomes, variance explanations, corrective action	Periodic public performance report
5. Multi-level supervision	Internal control, DPRP/DPRK oversight, BPK/BPKP audit, community monitoring	Findings, recommendations, and follow-up status
6. Learning and capacity	Legal, financial, procurement, data, evaluation, and communication competencies	Improved next-cycle plan and institutional routines

6. CONCLUSION

This revision aligns the manuscript’s claims with its evidence. The qualitative findings are derived from archived material from the first Special Autonomy phase, while 2022–2025 is treated as a period of documentary and regulatory development rather than as a fieldwork window. The archived narratives identify perceived weaknesses in planning, implementation, reporting, supervision, public participation, and managerial capacity. BPK’s dated audit commentary supports the relevance of these governance risks, but claims are limited to the periods and entities actually examined.

The post-2021 framework provides a stronger formal basis for education earmarking, performance-based management, reporting, and integrated supervision. Effective accountability, however, requires more than legal compliance. It requires a traceable chain from community need and budget allocation to program delivery, educational outcome, public explanation, audit follow-up, and institutional learning.

The study’s contribution is a historically grounded accountability model that can guide a new empirical assessment of the reformed system. A definitive evaluation of 2022–2025 performance will require newly collected interviews, documented sampling, ethics approval, province-specific fiscal data, and outcome indicators that reflect Papua's post-2022 administrative boundaries.

7. POLICY AND RESEARCH RECOMMENDATIONS

1. Publish an annual education Special Autonomy results statement that links each program's budget, location, Indigenous Papuan beneficiary group, procurement status, output, outcome, and variance explanation.
2. Use a single evidence-based planning matrix from village or community need through provincial and district/city budgeting, with a documented response to stakeholder proposals.
3. Integrate internal control, legislative oversight, BPK/BPKP recommendations, and community monitoring in a follow-up register that shows responsible units, deadlines, and completion evidence.
4. Develop recurring competency certification for Special Autonomy financial managers in performance budgeting, procurement, accounting, data quality, evaluation, and public communication.
5. Conduct a new 2022–2025 mixed-method study with a documented sampling frame, informant counts, interview dates, ethics approval, full audit trail, and comparable financial and education indicators for each current Papua-region province.
6. Avoid aggregate claims about 'Papua' after the 2022 provincial reconfiguration unless the geographic unit and data comparability are explicitly defined.

ETHICS STATEMENT

This revision is a secondary analysis of archived, anonymized qualitative material and public documents. No new human participants were recruited. The surviving archive does not contain an ethics-approval identifier or original consent documentation. This limitation is disclosed, and no personally identifying information has been added.

DATA AVAILABILITY STATEMENT

The legal, regulatory, audit, and statistical documents cited in this article are publicly available from official Indonesian government institutions. The archived interview and FGD materials are not deposited in a public repository; only the anonymized extracts preserved in the manuscript were available for this revision.

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