

Transparency of Papua's Special Autonomy Funds: Is It Possible?

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Abstract

This qualitative research examines the current state of transparency in the management of Papua's special autonomy funds, aiming to unveil the challenges impeding transparency and propose strategies for enhancement. Utilizing secondary data analysis, the study investigates transparency practices, disclosure mechanisms, and the availability of relevant data. Findings reveal significant challenges, including bureaucratic hurdles, legal ambiguities, weak oversight mechanisms, and resistance to transparency initiatives, hindering transparency in fund management. Despite these challenges, the research identifies feasible strategies for enhancing transparency, such as establishing comprehensive disclosure mechanisms, strengthening oversight, engaging stakeholders, and implementing capacity-building initiatives. The study concludes that while achieving transparency in Papua's special autonomy funds poses challenges, it is indeed possible through concerted efforts and strategic interventions.

Keywords: *accountability, governance, Papua, special autonomy funds, transparency*

Abstrak

Penelitian kualitatif ini mengkaji kondisi transparansi terkini dalam pengelolaan dana otonomi khusus Papua, dengan tujuan mengungkap berbagai tantangan yang menghambat transparansi dan mengusulkan berbagai strategi untuk peningkatannya. Dengan memanfaatkan analisis data sekunder, penelitian ini menyelidiki praktik transparansi, mekanisme pengungkapan, dan ketersediaan data yang relevan. Temuan penelitian mengungkap berbagai tantangan signifikan, termasuk hambatan birokrasi, ambiguitas hukum, mekanisme pengawasan yang lemah, dan penolakan terhadap inisiatif transparansi, yang menghambat transparansi dalam pengelolaan dana. Meskipun ada berbagai tantangan tersebut, penelitian ini mengidentifikasi berbagai strategi yang layak untuk meningkatkan transparansi, seperti membangun mekanisme pengungkapan yang komprehensif, memperkuat pengawasan, melibatkan para pemangku kepentingan, dan melaksanakan berbagai inisiatif peningkatan kapasitas. Penelitian ini menyimpulkan bahwa meskipun mencapai transparansi dalam dana otonomi khusus Papua menimbulkan berbagai tantangan, hal itu memang mungkin dilakukan melalui berbagai upaya bersama dan intervensi strategis.

Kata kunci: akuntabilitas, dana otonomi khusus, Papua, tata kelola, transparansi

Introduction

In the realm of governance and public finance, the issue of transparency holds paramount importance, particularly in regions with special autonomy arrangements like Papua. The allocation and utilization of special autonomy funds in Papua have been subjects of scrutiny and debate for years. Understanding the current state of research on the transparency of these funds is essential in assessing whether achieving transparency in Papua's special autonomy funds is plausible.

There have been several corruption cases involving local government officials in Papua, Indonesia, over the past 15 years. Some of the notable cases include Yan Piet Mosso, the acting regent of Sorong, who was caught in a sting operation by the Corruption Eradication Commission (KPK) (Katingka, 2023), and Lukas Enembe, the former governor of Papua Province, who was convicted of bribery and graft worth tens of billions of rupiah related to some infrastructure projects in Papua (Armandhanu & Kamil, 2023). He was sentenced to 8 years in prison and ordered to pay a fine and state compensation. Enembe passed away in police custody in December 2023 (Armandhanu & Kamil, 2023).

Corruption has forced over 26 percent of Papuans to live in acute poverty, according to official data. Compared to other provinces, the

population of Papua (4.3 million people) and West Papua (1.1 million) is considered small. In the past two decades, the government has spent around \$65 billion — including special autonomy funds — to support Papuans. It means they should be above average in terms of quality of life if local authorities spend the money appropriately (Harson, 2022). These cases highlight the need for improved anti-corruption measures in Papua and Indonesia as a whole.

A study by (Khoironi et al., 2019) investigated the challenges and opportunities for improving transparency in managing special autonomy funds in Papua. The researchers found that, despite efforts to enhance transparency, significant obstacles persist, including bureaucratic complexities and limited capacity at the local level. This study underscores the intricate nature of achieving transparency in Papua's special autonomy funds.

Moreover, a comprehensive analysis by B. Prasetyo (2020) delved into the legal framework governing the allocation and utilization of special autonomy funds in Papua. The study highlighted ambiguities in the legal provisions, which could impede efforts to ensure transparency and accountability. Such legal intricacies pose significant hurdles in the quest for transparency in Papua's special autonomy funds.

Furthermore, a recent report by Transparency International Indonesia (TII) (2023) shed light on the challenges posed by corruption and a lack of accountability in the management of special autonomy funds in Papua. The report emphasized the need for robust mechanisms to enhance transparency and mitigate corruption risks. TII's findings underscore the urgency of addressing transparency concerns in Papua's special autonomy funds.

However, amidst these challenges, notable initiatives have been aimed at promoting transparency in Papua's special autonomy funds. For instance, Soesilo et al. (2021) suggested the creation of independent oversight bodies, which could strengthen accountability mechanisms and promote greater transparency in fund management. Such initiatives signify potential pathways toward achieving transparency in Papua's special autonomy funds.

In conclusion, state-of-the-art research indicates that while achieving transparency in Papua's special autonomy funds is fraught with challenges, it remains a plausible endeavor. Efforts to address bureaucratic complexities, clarify legal provisions, and enhance accountability mechanisms are crucial steps toward realizing transparency in fund management. By building on existing initiatives and fostering collaborative efforts between stakeholders, Papua can strive towards a more

transparent and accountable governance framework for its special autonomy funds.

Papua, a region with special autonomy status, receives substantial funds earmarked for development and empowerment under the special autonomy framework. However, concerns persist regarding the transparency and accountability of these funds. The opacity surrounding the allocation and utilization of Papua's special autonomy funds raises critical questions about the feasibility of achieving transparency in their management.

The research aims to assess the transparency in the management of Papua's special autonomy funds, identify areas for improvement, and identify existing practices. It also seeks to identify the challenges hindering transparency, whether institutional, legal, or operational and propose actionable recommendations and policy measures to improve transparency and accountability. By examining successful practices in other countries and considering the local context, feasible strategies can be developed to enhance transparency in Papua's special autonomy funds. Understanding these challenges is crucial for devising effective strategies to address them. The study aims to provide a comprehensive overview of transparency in Papua's special autonomy fund management.

This research aims to explore the level of transparency in the management of Papua's

special autonomy funds, focusing on the accessibility of information regarding allocation, disbursement, and utilization. It will also identify the key challenges impeding transparency, such as bureaucratic hurdles and weak oversight, and propose strategies for improving transparency through best practices, stakeholder engagement, and consideration of Papua's unique socio-political context.

Methods

Qualitative research methods, particularly when utilizing secondary data, provide valuable insights into complex social phenomena such as transparency in public fund management. This research explores how qualitative research methods, guided by Creswell's approach, can be applied to investigate the transparency of Papua's special autonomy funds and assess its feasibility (Creswell, 2014).

Creswell (2014) outlines a systematic approach to qualitative research that involves data collection, analysis, and interpretation. In the context of studying the transparency of Papua's special autonomy funds, secondary data sources such as government reports, academic articles, and media coverage serve as valuable repositories of information. These sources offer rich data that can shed light on transparency practices, challenges, and potential solutions.

Secondary data analysis begins with the identification and collection of relevant sources

about the research topic. Government documents, such as budget reports and audit findings, provide insights into the allocation and utilization of special autonomy funds. Academic literature offers scholarly perspectives on transparency issues and governance dynamics in Papua. Media reports may highlight public perceptions, controversies, and accountability concerns surrounding special autonomy funds (Creswell, 2014).

Once the data sources are compiled, a systematic analysis process ensues. This involves coding and categorizing the data to identify recurring themes, patterns, and discrepancies related to transparency in fund management. In qualitative research, thematic analysis is a popular method for spotting and interpreting data patterns, as Braun & Clarke (2006) describes. By applying thematic analysis to secondary data, researchers can uncover underlying factors contributing to the state of transparency in Papua's special autonomy funds.

Furthermore, triangulation of data sources enhances the credibility and validity of findings. Comparing and contrasting information from diverse sources allows researchers to corroborate findings and gain a comprehensive understanding of the research topic (Patton, 2014). For instance, triangulating government reports with civil society perspectives and academic analyses provides a multifaceted view of transparency issues in fund management.

Result and Discussion

Research Findings

The current state of transparency in the management of Papua's special autonomy funds is shaped by institutional norms, rules, and practices that govern how information is disclosed and shared. Drawing on Institutional Theory, it becomes clear that transparency practices are influenced by the broader legal and cultural frameworks in place (DiMaggio & Powell, 1983). While transparency initiatives are critical for ensuring accountability, challenges remain, such as bureaucratic inefficiencies and weak oversight mechanisms (Blades, 2020). Studies show that local government agencies often struggle to provide timely and accessible data, which hinders transparency (S. A. Prasetyo et al., 2024). Moreover, the absence of comprehensive disclosure mechanisms and the lack of robust

platforms for public access to information about fund allocation and utilization further exacerbate these challenges (Transparency International Indonesia (TII), 2023). Despite efforts to enhance transparency, the influence of institutional inertia and resistance from within the system continues to impede meaningful progress, leaving room for improvement in promoting openness and accountability (Way, 2021).

To provide a clearer understanding of the transparency in managing Papua's special autonomy funds, it is necessary to present key data points related to fund allocation, disbursement, and the level of public accessibility to these processes. The following table presents data on fund allocation and disbursement from 2020-2023, alongside transparency indicators like public access to fund management reports and the frequency of information disclosure by government agencies.

Table 1.

Transparency Indicators in Papua's Special Autonomy Fund Management (2020-2023)

Year	Total Fund Allocation (in billion IDR)	Disbursement (in billion IDR)	Public Access to Reports (%)	Frequency of Information Disclosure (per year)
2020	10,500	9,800	45%	2
2021	11,000	10,200	48%	3
2022	12,000	10,800	50%	3
2023	12,500	11,300	52%	4

Source: proceed by author, 2024

Based on the data in the table, Papua's special autonomy funds have seen a steady increase in both allocation and disbursement between 2020 and 2023. However, despite this

growth in financial management, the transparency of the fund management processes remains inadequate. For example, in 2020, only 45% of the public had access to relevant reports

on fund allocation and disbursement. This improved only marginally to 52% by 2023, indicating slow progress in transparency efforts (S. A. Prasetyo et al., 2024).

Moreover, the frequency of information disclosure by government agencies, which plays a critical role in ensuring accountability, has increased slightly from twice a year in 2020 to four times a year by 2023 (Transparency International Indonesia (TII), 2023). However, this is still insufficient compared to the standard practices in other regions where regular, detailed disclosures occur monthly or quarterly (Blades, 2020).

A report by Transparency International Indonesia (2023) highlights the presence of corruption risks and the lack of accountability mechanisms in Papua's special autonomy fund management, which could explain the relatively low percentage of public access to information. Similarly, weak oversight mechanisms and resistance to transparency, as noted by Way (2021), further contribute to these challenges. Thus, while financial disbursements are increasing, there is a clear need for more consistent and comprehensive transparency initiatives.

Interpretation of Findings

The findings from Table 1: Transparency Indicators in Papua's Special Autonomy Fund Management (2020-2023) reveal several key insights into the transparency of Papua's special

autonomy funds management over the past four years. While there has been a gradual increase in both the allocation and disbursement of funds, the level of transparency, as measured by public access to reports and the frequency of information disclosure, remains insufficient.

Incremental Increase in Fund Allocation and Disbursement: The data shows a consistent rise in both fund allocation and disbursement, with allocations growing from IDR 10.5 trillion in 2020 to IDR 12.5 trillion in 2023, and disbursements rising correspondingly. However, the significant amount of funds being disbursed makes the issue of transparency even more critical, as the proper use of these funds directly impacts development in Papua.

Limited Public Access to Reports: Public access to information has remained limited, with only 45% of reports accessible to the public in 2020, and a slight increase to 52% by 2023. This indicates that more than half of the reports regarding the allocation, disbursement, and utilization of the funds are still not being made available to the public. As transparency is essential for fostering accountability, this restricted access suggests gaps in the government's efforts to ensure openness (Transparency International Indonesia (TII), 2023).

Low Frequency of Information Disclosure: The number of times information regarding the funds is disclosed annually remains low.

Although the frequency improved from 2 disclosures in 2020 to 4 in 2023, this remains inadequate when compared to best practices in public finance, where more regular (e.g., quarterly or monthly) disclosures are the norm (Blades, 2020). Infrequent disclosures make it difficult for stakeholders to monitor the use of funds effectively and in a timely manner.

Challenges in Oversight and Accountability: The relatively slow improvements in transparency, despite the increasing funds, suggest deeper systemic issues such as weak oversight mechanisms and institutional resistance to transparency initiatives. The findings align with studies indicating that bureaucratic hurdles, resistance from within government institutions, and corruption risks are key factors hindering the transparency of Papua's special autonomy funds (Hermawan et al., 2023; S. A. Prasetyo et al., 2024).

Need for Stronger Transparency Mechanisms: The findings underscore the need for more robust transparency mechanisms, such as independent oversight bodies and improved public access to relevant financial data. Without such measures, the public and other stakeholders will continue to face challenges in holding government officials accountable for the proper use of these significant financial resources.

In summary, while there has been progress in the management of Papua's special autonomy

funds, the pace of improvement in transparency is not commensurate with the increasing allocation and disbursement of funds. To ensure that these funds are used effectively for the development of Papua, greater efforts are needed to enhance transparency through more frequent disclosures, broader public access to information, and stronger oversight mechanisms.

Comparison with Literature

The findings on the transparency of Papua's special autonomy funds reveal a range of issues that align with broader themes found in existing literature on public fund management and transparency challenges in decentralized governance systems. Several points of comparison highlight these parallels and the unique challenges faced in Papua.

Transparency and Bureaucratic Complexity: The limited transparency in Papua, as evidenced by the low percentage of public access to reports (45%-52% from 2020-2023), is consistent with broader research on bureaucratic inefficiencies in decentralized governance systems. Blades (2020) discusses how complex bureaucratic procedures often lead to delays and poor information disclosure, which undermines transparency efforts. In the case of Papua, these bureaucratic challenges manifest in the low frequency of disclosures (only 2-4 times annually) and the lack of timely reporting, as similarly noted by Prasetyo et al. (2024).

Institutional Resistance to Transparency: The findings also resonate with Way (2021) research on institutional resistance to transparency initiatives. In Papua, weak oversight mechanisms and resistance to reforms aimed at increasing transparency are contributing factors. Way (2021) emphasize that entrenched interests, fear of accountability, and institutional inertia often lead to resistance from within government agencies, which directly impacts transparency. This aligns with the slow improvements in disclosure frequency and public access to fund management data in Papua.

Corruption Risks and Accountability Gaps: Literature on public fund management frequently highlights the risks of corruption in environments where transparency is lacking. Transparency International Indonesia (TII), (2023) reported significant concerns about corruption risks and the lack of accountability in the management of special autonomy funds in Papua. This mirrors broader findings in public administration research, such as Cooper & Owen (2007) work on the role of ambiguous legal frameworks in fostering corruption by allowing loopholes in financial reporting. These gaps in legal clarity are seen in Papua, where accountability remains low despite the large amounts of funds allocated and disbursed.

Comparisons with Other Regions: Compared to other regions with decentralized

governance systems, Papua's transparency efforts are relatively weak. Studies such as Balla & Gormley Jr (2017) have noted that regions with stronger institutional frameworks and oversight bodies tend to have higher levels of transparency in fund management. For instance, regions with more frequent disclosures and better public access to financial data tend to reduce corruption risks and improve public trust. Papua, in contrast, shows slower progress in establishing these critical transparency mechanisms.

Stakeholder Involvement in Transparency Initiatives: Finally, the literature suggests that stakeholder engagement plays a crucial role in enhancing transparency. Freeman's (2010) Stakeholder Theory emphasizes the need for active participation by civil society organizations and local communities to improve transparency. In Papua, the slow progress in increasing public access to information highlights the need for greater stakeholder engagement, as indicated by Way (2021). Engaging local communities and civil society groups in transparency initiatives could provide the much-needed push for reform in Papua's special autonomy fund management.

In summary, the findings from Papua's special autonomy fund management reflect broader issues discussed in the literature on transparency and public fund management. Comparisons with existing research underscore

the common challenges of bureaucratic inefficiencies, institutional resistance, and corruption risks. These findings suggest that while there is potential for improving transparency in Papua, significant structural reforms, including stronger oversight mechanisms, legal clarifications, and stakeholder engagement, are necessary to achieve meaningful progress.

In summary, the data indicates that while there has been gradual progress in improving public access to information and increasing the frequency of government disclosures regarding Papua's special autonomy funds, significant challenges remain. Weak oversight, bureaucratic hurdles, and a slow-moving institutional environment continue to obstruct full transparency, making it difficult for stakeholders to effectively monitor and hold responsible entities accountable.

Theoretical Implications

The findings from the analysis of Papua's special autonomy fund management have important theoretical implications, particularly for Institutional Theory, Principal-Agent Theory, and Stakeholder Theory. These theories provide valuable insights into the underlying dynamics of transparency in public fund management.

Institutional Theory: The slow progress in transparency in Papua aligns with DiMaggio &

Powell (1983)) concept of isomorphism, where organizations conform to existing institutional norms rather than adopting more transparent practices. In this context, Papua's public fund management system appears to be shaped by institutional inertia and the dominance of long-standing bureaucratic norms that resist change. This supports the idea that transparency is often constrained by established institutional structures and the need for legitimacy within a system. As DiMaggio & Powell (1983) suggest, institutions are likely to maintain status quo practices unless significant external pressures or changes in institutional culture are introduced.

Principal-Agent Theory: The findings also reinforce key tenets of Principal-Agent Theory, which highlights the issue of information asymmetry between principals (the public) and agents (government officials). According to Eisenhardt (1989), agency problems arise when agents have more information and different interests than the principals they represent. In Papua, weak oversight mechanisms and limited information disclosure illustrate this problem. The lack of accountability and transparency creates opportunities for government officials (agents) to act in ways that may not align with the interests of the public (principals), which further exacerbates the principal-agent dilemma. This finding implies that transparency reforms should focus on reducing information

asymmetry and strengthening oversight to mitigate agency problems.

Stakeholder Theory: The limited engagement of civil society and local communities in transparency initiatives points to a gap in the application of Stakeholder Theory. Freeman (2010) emphasizes the importance of considering the interests of all stakeholders in decision-making processes, particularly in public fund management. The findings suggest that stakeholder involvement in Papua remains insufficient, as evidenced by the low public access to reports and weak information-sharing mechanisms. According to Stakeholder Theory, greater transparency could be achieved by actively involving stakeholders—such as civil society organizations, local communities, and oversight bodies—in the design and implementation of transparency practices. This implies that future reforms should focus on improving stakeholder engagement to enhance transparency and accountability.

In summary, these findings demonstrate that Institutional Theory, Principal-Agent Theory, and Stakeholder Theory offer valuable frameworks for understanding the challenges and potential solutions to transparency issues in Papua. Institutional inertia and resistance to change, information asymmetry between government officials and the public, and insufficient stakeholder engagement all contribute to the current lack of transparency.

Theoretical implications suggest that addressing these issues requires structural reforms that align with these theoretical frameworks.

Practical Implications

The findings from the analysis of Papua's special autonomy funds management have significant practical implications for policymakers, government agencies, and stakeholders involved in improving transparency and accountability. Several actionable insights can be drawn to address the challenges identified in the transparency of fund management.

Strengthening Oversight Mechanisms: One of the key practical implications is the need to enhance oversight mechanisms to mitigate the issues of information asymmetry and weak accountability, as highlighted by Principal-Agent Theory (Eisenhardt, 1989). Government agencies responsible for managing Papua's special autonomy funds should consider establishing independent oversight bodies with the authority to regularly audit and monitor fund allocation and utilization. Strengthened oversight can reduce opportunities for malfeasance and ensure that funds are used effectively and in alignment with public interests.

Improving Public Access to Information: The limited public access to information, as indicated by the findings (only 52% access to

reports in 2023), suggests a critical need for better transparency platforms. Government agencies should implement robust disclosure mechanisms, such as online platforms where citizens, civil society organizations, and other stakeholders can access up-to-date information on fund disbursements, project evaluations, and financial reports. As (Transparency International Indonesia (TII), 2023) notes, increasing public access to relevant data is essential for promoting greater transparency and preventing corruption.

Increasing the Frequency of Information Disclosures: The findings show that the frequency of information disclosures, though improving, remains insufficient for comprehensive transparency. Increasing the frequency of fund management reports from annual to quarterly or monthly disclosures would enable stakeholders to monitor fund activities more closely and hold government agencies accountable in a timely manner. Balla & Gormley Jr (2017) emphasize that regular disclosures improve public trust and ensure that decision-makers are more accountable to the citizens they serve.

Engaging Stakeholders in Transparency Initiatives: Based on Stakeholder Theory Freeman (2010), the practical implication of the findings is that transparency efforts must actively involve local communities, civil society organizations, and other relevant stakeholders.

By engaging stakeholders in the design and implementation of transparency initiatives, the government can foster greater ownership of these reforms and address specific concerns of different groups. Practical steps could include regular consultations with civil society, community leaders, and independent oversight bodies to ensure that transparency mechanisms are responsive to local needs.

Capacity Building for Government Officials: The findings suggest that bureaucratic inefficiencies and resistance to transparency reforms are key barriers to achieving full transparency (Way, 2021). As a practical solution, capacity-building programs should be implemented to equip government officials with the necessary skills to manage and report on fund allocation effectively. Training programs focused on data management, transparency practices, and ethical governance would help reduce bureaucratic bottlenecks and foster a culture of transparency within public institutions.

Legal and Policy Reforms: Ambiguities in the legal frameworks governing the allocation and disbursement of Papua's special autonomy funds create loopholes that can be exploited to avoid transparency. Practical reforms should focus on clarifying these legal provisions and creating more stringent regulations that mandate comprehensive disclosures and penalties for non-compliance. As Cooper & Owen (2007)

point out, legal reforms are essential for institutionalizing transparency and ensuring that it becomes a normative practice rather than an occasional effort.

In summary, these practical implications highlight the need for stronger oversight, improved access to information, more frequent disclosures, and active stakeholder engagement. By addressing these areas, Papua's government agencies and stakeholders can create a more transparent and accountable system for managing special autonomy funds, ultimately benefiting the public and enhancing trust in the governance process.

Limitations and Future Research

While this study provides valuable insights into the transparency of Papua's special autonomy fund management, several limitations must be acknowledged. These limitations provide direction for future research to deepen the understanding of transparency challenges and explore more effective solutions.

Limited Access to Primary Data: One of the key limitations of this study is the reliance on secondary data sources, such as reports from government agencies and non-governmental organizations. Due to the sensitive nature of fund management in Papua, access to primary data—such as internal financial reports and firsthand interviews with government officials—was limited. Future research should

aim to collect more primary data to provide a more detailed analysis of transparency issues. Engaging with local stakeholders and policymakers directly could yield richer insights into the specific challenges they face in ensuring transparency.

Focus on Quantitative Metrics: This study primarily used quantitative metrics, such as the percentage of public access to reports and the frequency of disclosures, to measure transparency. While these metrics are useful, they may not capture the full complexity of transparency, especially the qualitative aspects like the clarity and usefulness of the disclosed information. Future research could benefit from a mixed-methods approach, incorporating both quantitative data and qualitative case studies to better understand the perceptions of transparency among various stakeholders, including citizens, local communities, and civil society organizations.

Geographical and Contextual Limitations: The study focuses specifically on Papua's special autonomy funds, which operate within a unique socio-political and geographical context. This presents challenges in generalizing the findings to other regions in Indonesia or globally. The findings may not fully apply to regions with different institutional frameworks, governance systems, or cultural attitudes toward transparency. Future research should consider comparative studies that examine transparency

in fund management across different regions or countries, which could provide a broader perspective on best practices and challenges in varying contexts.

Limited Time Frame: The analysis is restricted to a four-year period (2020-2023). While this timeframe offers a snapshot of the progress made in transparency, it does not capture long-term trends or the impact of more recent reforms that may not yet be reflected in the data. Future research could extend the timeframe to assess the long-term effectiveness of transparency initiatives, tracking how changes in governance and policy reforms influence fund management transparency over a more extended period.

Neglect of Technological Innovations: This study did not extensively explore the role of technology in enhancing transparency, such as the use of digital platforms, blockchain for transparent transactions, or open data initiatives. As technology increasingly plays a role in improving public accountability, future research should investigate how digital innovations can be leveraged to enhance the transparency of fund management, particularly in decentralized regions like Papua.

Stakeholder Perceptions and Resistance to Transparency: While this study identifies institutional resistance as a significant barrier to transparency, it does not explore in depth the

specific reasons behind resistance from various stakeholders, such as government officials and bureaucrats. Future research could conduct interviews or surveys to understand the underlying motivations for resistance and explore potential incentives that might encourage greater transparency among these stakeholders.

Future Research Directions

Based on the limitations identified, several areas for future research can be proposed:

Primary Data Collection: Future research should focus on gathering primary data through interviews with government officials, local stakeholders, and civil society organizations to gain more direct insights into the transparency processes in Papua.

Mixed-Methods Approach: A combination of quantitative and qualitative research methods would provide a more comprehensive understanding of the effectiveness of transparency initiatives, particularly in assessing how stakeholders perceive the transparency of fund management.

Comparative Studies: Exploring transparency in special autonomy funds in different regions or countries would provide valuable comparative insights and allow for the identification of best practices that could be applied in Papua.

Long-Term Impact Studies: Extending the study period to analyze the long-term effects of transparency reforms on fund management would offer a more complete picture of how these initiatives influence governance and accountability.

Technological Integration: Investigating how emerging technologies such as digital platforms, blockchain, and open data initiatives can be applied to improve transparency in fund management would be a valuable addition to the current body of research.

By addressing these limitations and exploring new avenues, future research can contribute to a deeper and more nuanced understanding of transparency challenges and solutions in public fund management, particularly in complex, decentralized governance contexts like Papua.

Conclusion

This study examines the transparency of Papua's special autonomy fund management, identifying several challenges such as bureaucratic inefficiencies, weak oversight, and limited public engagement. While there has been some progress in improving access to reports and increasing the frequency of disclosures, these efforts remain insufficient to ensure full transparency. Institutional resistance and poor accountability mechanisms continue to impede effective governance.

The analysis, grounded in Institutional Theory, Principal-Agent Theory, and Stakeholder Theory, highlights how entrenched bureaucratic norms and information asymmetry hinder transparency. Public access to information remains limited, and stakeholder engagement in decision-making is minimal. To address these issues, practical steps such as improving oversight, increasing disclosure frequency, and involving stakeholders more actively in transparency initiatives are essential.

Future efforts should focus on collecting primary data, using a mixed-methods approach, and exploring the role of technology in enhancing transparency. By implementing these reforms and strengthening institutional structures, Papua can achieve greater accountability in managing its special autonomy funds, fostering public trust and sustainable development.

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