

MANAGEMENT OF SPECIAL AUTONOMY FUNDS: AN ORGANIZATIONAL PERSPECTIVE IN REGIONAL GOVERNMENT, INDONESIA

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Abstract

This study aims to analyze the organizational capacity of the Regional Financial and Asset Management Agency (BPPKAD) of Southwest Papua Province in managing the special autonomy funds. This study uses a qualitative approach with a case study design through in-depth interviews, observations, and document reviews to gain a comprehensive understanding of the resources, management, and institutional networks. The results indicate that the BPPKAD's organizational capacity is still at the institutional strengthening stage. Based on Horton's (2003) theoretical framework, organizational capacity encompasses the institution's ability to carry out functions, solve problems, and achieve goals sustainably through the management of human resources, systems, structures, and external support. From a resource perspective, the quality of the apparatus and technical capabilities in financial management are still limited, while the utilization of information technology is not optimal due to network constraints and digital literacy. From a managerial perspective, strategic leadership has demonstrated a commitment to the principles of good governance, but the financial management cycle is not yet fully outcome-based. The institutional network aspect also still faces barriers to communication and coordination between stakeholders. Overall, strengthening the BPPKAD's organizational capacity needs to be directed at improving staff competency, integrating financial information systems, and developing performance-based coordination and evaluation mechanisms to ensure the Special Autonomy Fund delivers a tangible impact on the welfare of the people of Southwest Papua.

Keywords: Organizational Capacity, BPPKAD, Special Autonomy Fund, Regional Financial Governance, Southwest Papua

Introduction

1. Background:

Special Autonomy is a strategic policy of the Indonesian government to accelerate development and improve the welfare of the Papuan people. It also serves as a solid foundation for various efforts necessary to fully resolve the problems in Papua Province. The enactment of Law Number 21 of 2001 concerning Special Autonomy for Papua Province marked the beginning of special autonomy for Papua, driven by the government's inability to provide welfare, prosperity, and recognition of the basic rights of the Papuan people. The conditions of the Papuan people in education, economics, culture, and socio-political spheres remain dire. In fact, some still live as if in the Stone Age. Furthermore, fundamental issues such as human rights violations and the denial of the Papuan people's right to welfare have yet to be resolved fairly and with dignity (Kum, 2012) concerning Special Autonomy for Papua Province states that special autonomy is a special authority recognized and granted to Papua Province to regulate and manage the interests of the local community according to its own initiative, based on the aspirations and fundamental rights of the Papuan people. Special autonomy for Papua, which aims to reduce the gap between Papua Province and other provinces in Indonesia, improve the standard of living of the people in Papua Province, and provide opportunities for indigenous Papuans, is believed by most to prioritize populist political interests over efforts to advance Papua. Furthermore, special autonomy, which is essentially aimed at helping Papua escape economic backwardness, has numerous implementation weaknesses.

The granting of Special Autonomy status to the regions of Papua and West Papua, including Southwest Papua, aims to increase development capacity in various sectors. The Special Autonomy Fund, allocated annually, plays a crucial role in supporting infrastructure, education, health, and the local economy. However, despite the substantial resources allocated, the implementation of programs funded by the Special Autonomy Fund still faces some challenges, particularly related to fund management and accountability. The ineffective use of Special Autonomy funds has undoubtedly led to stagnant development indicators, underscoring the need for improved accountability and management systems to enhance welfare and infrastructure in West Papua (Kurniawan, 2014).

According to the Supreme Audit Agency (BPK) report (2018), the implementation of Special Autonomy in Papua faces challenges, such as a lack of transparency in the management of natural resources and Special Autonomy funds, low-quality education, limited access to healthcare, limited human resources, limited infrastructure, and security conflicts. Recent changes to the Special Autonomy law aim to improve implementation and ensure the sustainability of special autonomy funds for Papua. Therefore, greater efforts are needed to address these challenges and ensure sustainable development in Papua.

The management of special autonomy funds differs from the management of regular regional autonomy funds, requiring specific management mechanisms based on special autonomy rules and regulations (Agustinus, 2013). Therefore, the organization responsible for administering and managing these special autonomy funds needs to have optimal capacity.

Good fund management requires support from an organizational management system, from planning, implementation, and oversight. The management of special autonomy funds aims to allocate funds for programs and activities outlined in the work plan and budget plan for special autonomy regions. Suriadi et al. (2024) in their article stated that in optimizing the use of special autonomy funds to accelerate development in Papua Province, accountability and organizational capacity in managing Papua's special autonomy funds are crucial to ensure that these funds are used effectively and efficiently to improve public welfare.

In Southwest Papua, the Regional Finance and Asset Management Agency (BPPKAD) is a key actor in managing the Special Autonomy Fund, which includes planning, disbursement, and monitoring its use. The effectiveness of this management is greatly influenced by the BPPKAD's organizational capacity to optimally carry out its duties. Without adequate institutional capacity, the risk of mismanagement and misappropriation of funds increases, which in turn can hinder the achievement of the main objectives of Special Autonomy. Therefore, it is important to examine how the BPPKAD's organizational capacity in Southwest Papua plays a role in ensuring transparent, accountable, and effective management of the Special Autonomy Fund. As a newly autonomous region, enhancing the organizational capacity of the BPPKAD (Regional Development Supervisory Agency) of Southwest Papua is a strategic factor in ensuring sustainable regional financial governance. An adaptive and responsive institution to the dynamics of national fiscal policy will determine the extent to which BPPKAD is able to ensure that every rupiah of special autonomy funds has a tangible impact on community welfare. Therefore, strengthening BPPKAD's organizational capacity needs to be directed not only at administrative aspects, but also at developing a culture of high performance and public accountability, as the primary foundation for optimizing the benefits of Special Autonomy Funds for the development of Southwest Papua. The following is the amount of special autonomy funds provided in Southwest Papua Province in the last 3 years (2023-2025).

Table 1. Amount of Special Autonomy Funds for Southwest Papua Province (Rupiah)

YEAR	TOTAL SPECIAL AUTONOMY FUNDS
2023	1.241.313.192.400
2024	1.090.660.624.400
2025	578.113.214.700

Through these special autonomy funds, it is hoped that the performance and effectiveness of the Southwest Papua Government's development in various sectors, particularly education and health, will improve. These special autonomy funds will be allocated to finance provincial activities and then allocated to the regencies/cities. Papua's special autonomy lies with the province, which then distributes the funds to the regencies/cities (Triyono, 2013).

As a newly established region, Southwest Papua still faces challenges and obstacles in optimizing the effectiveness of its Special Autonomy Fund management. The institutional and organizational capacity limitations of the Regional Financial and Asset Management Agency (BPPKAD), the responsible agency, continue to demonstrate weaknesses in fund management operations. Furthermore, inadequate human resource capacity, minimal transparency, and an inability to maximize budget potential represent challenges that must be addressed immediately.

The study of organizational capacity in public financial management has been a major focus in public administration literature, particularly in the context of regions with Special Autonomy status. Organizational capacity emphasizes the importance of resources, structure, and capabilities in supporting effective financial management. Toma (2010) states that organizational capacity refers to an organization's ability to effectively manage its resources (such as human, financial, technological, and information resources) to achieve its stated goals. This concept encompasses various aspects, including infrastructure, processes, systems, culture, and leadership capabilities within the organization.

Understanding organizational capacity as a whole will influence the organization's output processes in a given context, thus providing a deeper understanding of an organization's internal characteristics. Furthermore, understanding organizational capacity can also help organizations allocate resources to better achieve targets (Ningsih et al., 2018). Organizational capacity is related to organizational management. An organization can be said to have capacity if it possesses the ability to support and optimize its resources to carry out its functions effectively and efficiently.

Based on this background, this study aims to further measure and analyze the organizational capacity of the Regional Financial and Asset Management Agency (BPPKAD) of Southwest Papua in managing the Special Autonomy Fund (Otsus) effectively and accountably.

Methods

This study employs a qualitative approach to gain an in-depth understanding of the BPPKAD's organizational capacity in managing the special autonomy fund in Southwest Papua. Using a qualitative approach, this study aims to investigate how special autonomy fund management is viewed from an organizational perspective. A case study was used as a research strategy to focus the analysis on a real-life and complex situation illustrating the phenomenon of special autonomy fund management at the local level.

Research data was collected through two main techniques: in-depth interviews, observation, and a documentation study. Interviews were conducted with various representative informants who provided data and information, including internal stakeholders within the BPPKAD and several related regional government agencies (OPDs) that also play a role in special autonomy fund

management, including the Regional Development Planning Agency (BAPPEDA), the Education Office, and the Papuan People's Assembly (MRP). These techniques aimed to gain perspectives and firsthand experience regarding policy implementation and challenges faced in the field. Furthermore, a documentation study was conducted using various written sources such as regional regulations, institutional reports, statistical data, and official publications related to special autonomy fund management in Southwest Papua. The combination of these two techniques is expected to produce rich, comprehensive, and complementary data. Data analysis was carried out through the following stages: data reduction, data presentation, and conclusion drawing. Data reduction was conducted to sort relevant information, while data presentation aimed to systematically organize research findings. Conclusions were drawn based on patterns emerging from the analysis of the effectiveness of special autonomy fund management from an organizational capacity perspective in Southwest Papua (Cresswell, 2018). Furthermore, data triangulation was conducted to enhance the validity of the research findings. Data from interviews, observations, and documents were compared to ensure consistency and accuracy.

Results

The Role of BPPKAD in Managing Special Autonomy Funds in Southwest Papua

As a regional financial management institution, the Regional Financial and Asset Management Agency (BPPKAD) of Southwest Papua Province plays a strategic role in overseeing the implementation of special autonomy funds, which serve as fiscal instruments for special autonomy regions, which fundamentally require systematic planning, disbursement, and reporting mechanisms to generate benefits for the community. A study on Papua Province (Suriadi, 2024) stated that the management of Special Autonomy Funds still faces challenges in effectiveness and accountability, requiring BPPKAD to bridge the gap between central government policies and regional implementation. Through an adequate institutional structure, BPPKAD is responsible for ensuring that the allocation of Special Autonomy Funds received by special autonomy regions is processed in accordance with fiscal regulations, directed towards development priorities, and monitored transparently.

In the management of special autonomy funds, the Regional Development Planning Agency (BPPKAD) is tasked with preparing budget plans that utilize the funds, disbursing funds to relevant regional agencies, and monitoring and reporting on fund use. These functions align with researched indicators of regional financial management in non-special autonomy regions, where accountability, transparency, internal control, and value for money are key determinants of management quality (Andriyan, 2021). BPPKAD's internal capacity, including competent staff, an adequate financial information system, and coordination mechanisms between regional agencies, is at the forefront of ensuring that special autonomy funds can be an effective development instrument. Furthermore, BPPKAD's crucial role is to ensure that special autonomy fund allocations are used for planned programs and in accordance with local needs, rather than being based solely on nominal amounts. Research shows that in Papua Province, increased special autonomy fund allocations are not always accompanied by improvements in community welfare, due to weak management effectiveness. BPPKAD needs to integrate the regional development planning process with output and outcome criteria, not just expenditure inputs. Thus, the role of BPPKAD is not only administrative, but also strategic in setting spending priorities and ensuring that special autonomy fund spending truly impacts the quality of life of the people of Southwest Papua.

Additionally, the Regional Development Planning Agency (BPPKAD) is obligated to strengthen internal and external monitoring and reporting mechanisms for the use of special autonomy funds. Recent research (Aziz et al., 2025) states that oversight of special autonomy funds remains weak,

particularly in terms of coordination between the central government and regional governments and between regions. Therefore, the BPPKAD must establish an active monitoring and evaluation system, involving the public and independent supervisory institutions, and fostering public information transparency. This will strengthen accountability for the use of special autonomy funds and reduce the risk of misappropriation or misallocation. On considering the BPPKAD's role holistically, from budget planning to implementation monitoring, including sharpening internal organizational capacity, the management of special autonomy funds in Southwest Papua Province can be better controlled. Research shows that the effectiveness of special autonomy funds is highly dependent on the managing institution. Therefore, strengthening the BPPKAD institution, both in terms of a technology-based financial system, employee competency, and a results-oriented performance culture, is a key prerequisite. Thus, the role of BPPKAD is not only as a technical implementer, but also as a strategic partner for regional development in ensuring that every rupiah of special autonomy funds is used optimally for the welfare of the people of Southwest Papua.

BPPKAD Organizational Capacity in Managing Special Autonomy Funds in Southwest Papua

Organizational capacity is a key factor in determining the effectiveness of public institutions, particularly in the context of regional financial management. Theoretically, organizational capacity can be understood as an institution's ability to mobilize resources, implement effective systems and procedures, and direct the full potential of the organization toward achieving strategic goals (Grindle, 1997; Morgan, 2006). In the context of managing the Special Autonomy Fund (Otsus) in Southwest Papua Province, the organizational capacity of the Regional Development Planning Agency (BPPKAD) is crucial because this province is a newly established region that still requires comprehensive institutional strengthening. Effective management of the Special Autonomy Fund depends not only on the size of the budget allocation but also on the organization's ability to ensure accountability, transparency, and efficient implementation of programs that directly impact the welfare of local communities.

Strong organizational capacity enables the BPPKAD to optimally carry out its regional financial management functions, including planning, implementing, monitoring, and reporting on Special Autonomy funds. Without adequate institutional capacity, the potential of the special autonomy policy risks failing to achieve its primary objectives, namely, accelerating development and improving the welfare of indigenous Papuans.

Resource Aspects

Research results indicate that the resource capacity of the BPPKAD (Regional Development Planning Agency) of Southwest Papua is still at the institutional strengthening stage, which is a major challenge in managing special autonomy funds. According to Horton (2003), organizational capacity encompasses an institution's ability to carry out its functions, solve problems, and achieve its goals sustainably through the use of human resources, systems, structures, and available external support. Within this framework, the dimensions of organizational capacity encompass individual, institutional, and systemic capacity, which are interrelated and determine the effectiveness of public institutions. This means that strengthening human resources, infrastructure, technology, and finance is a fundamental component in strengthening the institutional capacity of the BPPKAD to enable it to manage special autonomy funds accountably and effectively.

The employee recruitment process or human resources at the BPPKAD has taken formal qualifications and competencies into account, but significant limitations remain in the technical

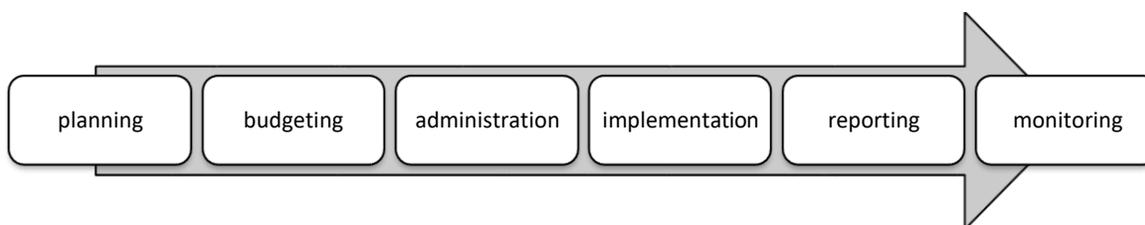
aspects of financial management. Some staff lack educational backgrounds in accounting or finance, requiring capacity building to understand systems and regulations such as Government Accounting Standards (SAP), the Regional Government Information System (SIPD), and regulations regarding transfer funds, including Special Autonomy Funds. This situation indicates a gap between employee competencies and the technical needs of the organization. In line with Grindle's (1997) argument, the capacity of a public organization is determined not only by the number of resources, but also by the ability of human resources to translate policies into effective actions. Therefore, technical training and continuous competency development are strategic steps to improve the professionalism of BPPKAD personnel. Regarding infrastructure, work facilities and equipment are adequately available, but further development is needed to support organizational efficiency. The use of information technology is a crucial aspect in supporting regional financial governance. BPPKAD has used integrated application systems such as the Regional Financial Information System (SIKD) to support administrative processes and financial reporting. However, the effectiveness of this technology implementation is still hampered by technical factors such as slow internet connectivity and limited employee skills in optimally operating digital systems. Morgan (2006) emphasized that organizational capacity in the digital era depends heavily on the institution's ability to adopt technology and integrate innovation into bureaucratic work processes. Therefore, improving digital literacy and technological support are essential prerequisites for strengthening institutional capacity. Regarding organizational finances, the Regional Development Planning Agency (BPPKAD) continues to face budget constraints, impacting the institution's ability to provide capacity-building training for employees and develop more modern work systems. Furthermore, the frequent delays in the transfer of Special Autonomy funds due to untimely preparation of the Draft Revenue Budget (RAP) have a ripple effect on program implementation and budget realization. Regional fiscal constraints also impact BPPKAD's flexibility in allocating funds for institutional capacity-building activities. This situation aligns with the findings of Cheema & Rondinelli (2007), who stated that fiscal capacity is a crucial dimension of public organizational capacity, as the availability of stable financial resources is the foundation for program sustainability and institutional reform.

The resource capacity of the BPPKAD in Southwest Papua reflects a situation in transition, where the institution is striving to strengthen its institutional foundations by improving the quality of human resources, updating infrastructure and information technology, and structuring a more transparent and responsive financial system. A holistic capacity-building approach, as suggested by Horton (2003), needs to be implemented so that organizational strengthening is not only administrative but also encompasses aspects of competence, structure, work culture, and support systems that enable the organization to function effectively and sustainably.

Management Aspects

The BPPKAD's strategic leadership plays a central role in establishing the direction and strategy for managing Special Autonomy funds. BPPKAD leadership establishes a vision and strategy by considering the legal basis for special autonomy, regional development priorities, and good governance principles such as accountability and transparency. This leadership plays a role in ensuring that the management of Special Autonomy funds is not merely administrative, but also strategic and outcome-oriented. Through an analysis of regional development needs, BPPKAD develops a measurable vision for managing Special Autonomy funds and formulates a strategy encompassing planning, implementation, monitoring, and reporting, in accordance with the principles of effective and efficient public financial management. The BPPKAD's Special Autonomy fund management cycle follows the regional financial mechanism:

Figure 1. Management Flow of the Special Autonomy Fund for Southwest Papua



Source: BPPKAD Southwest Papua, 2025

Management proces with a focus on priority sectors such as education, health, infrastructure, and the people's economy. However, research findings indicate challenges at each stage, such as weak planning data, uneven capacity of Regional Apparatus Organizations (OPDs), geographical barriers, and delays in fund transfers. Furthermore, the monitoring and evaluation system is not yet fully integrated and is still focused on budget absorption, rather than performance achievements. Regarding Networks and Inter-Stakeholder Relations, the management of Special Autonomy funds is collaborative and involves various actors: technical Regional Apparatus Organizations (OPD), central government agencies (Ministry of Finance, Ministry of Home Affairs, Audit Board of the Republic of Indonesia (BPK), National Development Planning Agency (Bappenas), the Regional People's Representative Council (DPRD), and the community through the Musrenbang forum, traditional institutions, and local NGOs. Although formal coordination mechanisms such as coordination meetings, TAPD forums, and financial applications have been implemented, their effectiveness is still influenced by the quality of inter-agency communication, the speed of data exchange, and the commitment of each party. Obstacles identified include communication delays, differing interests among stakeholders, and the lack of cross-sectoral strategic forums.

Strengthening institutional networks is key to increasing the organizational capacity of the Regional Development Planning Agency (BPPKAD). Community and local institutional involvement needs to be increased to make the Special Autonomy fund management process more participatory and responsive to the needs of the people of Southwest Papua. An inclusive, collaborative approach is believed to strengthen the legitimacy and effectiveness of the implementation of special autonomy policies in this newly established region.

4. Conclusion

As a regional financial management institution, the Regional Financial and Asset Management Agency (BPPKAD) not only performs administrative functions but also plays a strategic role in ensuring accountability, transparency, and the targeted use of Special Autonomy funds. Based on research findings, BPPKAD's organizational capacity is still in the institutional strengthening phase, marked by progress in several aspects, but also facing structural and technical challenges that need to be addressed immediately.

Referring to Horton's (2003) framework, organizational capacity encompasses the institution's ability to carry out functions, solve problems, and achieve goals sustainably. In terms of human resources, recruitment has been in accordance with formal qualifications, but technical competency gaps remain in public financial management. Infrastructure and information technology have shown progress through the implementation of integrated financial applications such as SIKD and SIPD, but implementation has been suboptimal due to limited networks and digital literacy among civil

servants. Meanwhile, the organization's financial aspect faces obstacles in allocating training funds and delays in the transfer of Special Autonomy funds, which impact the effectiveness of program implementation. From a managerial perspective, BPPKAD's strategic leadership has demonstrated a commitment to the principles of good governance, particularly in formulating a vision, strategy, and priorities for the use of Special Autonomy funds based on regional development needs. However, the implementation of the financial management cycle—from planning to oversight—still faces obstacles such as weak planning data, uneven capacity of regional government agencies (OPD), and a suboptimal outcome-based monitoring and evaluation system. Furthermore, networking and coordination between stakeholders continue to face communication challenges and differing interests, hindering cross-sector collaboration.

This study concludes that the organizational capacity of the BPPKAD (Regional Development Planning Agency) of Southwest Papua is at a developing level, where the institutional foundation has been established but still requires systemic strengthening, particularly in the areas of staff competency development, digital-based governance, and inter-agency coordination. This strengthening is a key requirement for the Special Autonomy Fund to truly impact the welfare of indigenous Papuans and accelerate the development of newly established regions.

Several strategic recommendations to strengthen the organizational capacity of the BPPKAD in Southwest Papua in managing the Special Autonomy Fund include strengthening human resource capacity, supported by ongoing training and competency development programs for employees, particularly in government accounting, regional financial management, and mastery of digital financial systems. Furthermore, it is necessary to optimize infrastructure and information technology with an online monitoring and reporting system. Strengthening internet networks and increasing digital literacy among civil servants will expedite administrative processes, improve data accuracy, and enhance public transparency. Furthermore, coordination and collaboration between stakeholders are needed. This participatory mechanism will strengthen policy legitimacy and ensure that programs funded by special autonomy funds align with local community needs. Furthermore, the development of an integrated monitoring and evaluation system is needed. An outcome based monitoring and evaluation system integrated with the regional financial information system is needed. This ensures that evaluations assess not only budget absorption but also the resulting socio-economic impact. External oversight and public engagement also need to be strengthened to enhance accountability and transparency.

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