

Legislative Budget Oversight in Local Infrastructure Governance: Examining the Role of Regional People's Representative Council in Maros Regency

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ABSTRACT - This study examines how the Regional House of Representatives exercises legislative budget oversight over local infrastructure budget allocation in Maros Regency, Indonesia. The research addresses the growing importance of legislative accountability in local governance, particularly in ensuring that public infrastructure spending is implemented transparently, effectively, and in accordance with community needs. This study employs a qualitative case study approach, using in-depth interviews with key informants, including Regional People's Representative Council members, officials from the Public Works Office, technical administrators, contractors, and community representatives, complemented by secondary data analysis of relevant planning and budget documents. The findings reveal that Regional People's Representative Council exercises budget oversight through four principal mechanisms: monitoring, evaluation, corrective intervention, and ensuring accountability. Monitoring is conducted through formal hearings, periodic reporting, and field visits, while evaluation focuses on assessing budget realization and infrastructure outcomes. Corrective actions are undertaken through institutional coordination and recommendations to executive agencies, whereas accountability is reinforced through reporting mechanisms and public transparency. The study concludes that Regional People's Representative Council legislative budget oversight plays a significant role in strengthening local infrastructure governance, although its effectiveness remains contingent upon institutional capacity, public engagement, and the broader political-administrative environment.

Keywords: *Legislative budget oversight; Local Governance; Infrastructure Budget Allocation; Regional People's Representative Assembly; Maros Regency.*

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Introduction

Infrastructure development remains a critical pillar of local governance because it directly shapes economic productivity, territorial connectivity, public service accessibility and social welfare. In decentralized governance systems, infrastructure expenditure often constitutes a substantial proportion of local public spending, making its allocation and implementation highly consequential for effective development. In Indonesia, fiscal decentralization has expanded the authority of local governments to plan and execute development budgets, including infrastructure financing, thereby increasing the importance of institutional oversight of public expenditure management (Lewis, 2023). However, delegating fiscal authority to subnational governments also introduces governance risks, including inefficiency in public spending, weak accountability, implementation gaps, and political distortions in distributive budget allocation decisions (Boachie, 2016).

Legislative oversight plays a fundamental role in democratic governance because representative institutions are expected to monitor executive decision-making, scrutinize public spending, and ensure accountability in policy implementation. Legislative oversight is particularly important in budget governance because public budgets represent the operational expression of policy priorities and political commitments. Effective budget oversight is associated with stronger accountability mechanisms, improved transparency, and disciplined fiscal governance. In the context of local governance, legislative oversight of infrastructure budgets becomes even more strategic because infrastructure spending involves high-value allocations, complex technical implementation, multi-actor coordination, and long implementation cycles that create elevated risks of inefficiency and governance failure (Vega-Rocha et al., 2025).

Within Indonesia's regional governance structure, the Regional House of Representatives holds formal authority to perform legislative, budgeting, and supervisory functions as part of the institutional checks and balances framework. Despite this formal authority, the effectiveness of DPRD oversight remains an empirical question, particularly regarding the operationalization of supervisory functions. Research on Indonesian local governance has highlighted the continuing challenges in public financial accountability, executive-legislative relations, and institutional oversight capacity, suggesting that formal institutional authority does not automatically translate into effective governance (Salomo & Rahmayanti, 2023). The effectiveness of oversight is also shaped by institutional access to reliable information and organizational capacity to interpret fiscal data (Raffler, 2022).

Recent scholarship has increasingly examined legislative oversight, accountability, and governance in different institutional contexts. Khaganjo and Tirimboi in research (Onyango, 2020) found that legislative oversight significantly strengthens accountability and fiscal performance in decentralized governance contexts, particularly when institutional monitoring mechanisms are actively implemented. Similarly, Lührmann et al. in research (Cook & Fortunato, 2023a) demonstrate that legislative oversight effectiveness depends on institutional capacity, access to information, and political incentives that shape the exercise of supervisory authority. In the infrastructure governance domain, the OECD (2023) emphasizes that public infrastructure investment requires strong oversight frameworks because of the heightened exposure to budget overruns, implementation inefficiencies, and coordination failures. These studies confirm the importance of oversight institutions in maintaining public accountability; however, much of the

literature remains concentrated on national governance or general public financial management contexts.

The state of the art reveals a significant empirical gap in legislative budget oversight within local infrastructure governance in decentralized subnational settings, particularly in Indonesia. Existing studies on DPRD often focus on political representation, legislative behavior, or executive-legislative bargaining rather than examining how legislative oversight functions in supervising infrastructure budget allocation and its implementation. Infrastructure governance presents distinct oversight challenges because it combines technical project complexity, contractor involvement, bureaucratic discretion, and strong political demands for distributional spending. Consequently, legislative budget oversight in infrastructure governance cannot be adequately understood through general institutional analysis alone. Limited empirical studies have explored how Regional People's Representative Council perform oversight through practical mechanisms such as monitoring, evaluation, corrective intervention, and accountability enforcement in local infrastructure budgeting processes (Mukhamedyarova et al., 2025; Musiega et al., 2023).

This study offers both conceptual and empirical novelty. Conceptually, it advances the discussion from general legislative supervision to legislative budget oversight as a practical governance mechanism in infrastructure budget allocation. Empirically, this study contributes evidence from Maros Regency by integrating the perspectives of legislators, executive officials, technical administrators, contractors, and community representatives to capture the real-world dynamics of oversight implementation. Rather than interpreting Regional People's Representative Council oversight solely as a constitutional formality, this study examines it as an active governance process shaped by institutional interactions, political realities, and public accountability demands in local infrastructure governance in Indonesia.

Maros Regency provides a relevant empirical setting because infrastructure development remains a strategic regional priority for supporting mobility, economic development, and public welfare. As infrastructure investment expands, ensuring effective legislative oversight of budget allocation is increasingly important to maintain accountability and alignment with public needs. Based on this context, this study addresses the following research question: How does the Regional People's Representative Council exercise legislative budget oversight over local infrastructure budget allocation in Maros Regency?

Method

This study employed a qualitative case study approach to examine legislative budget oversight of infrastructure allocations by the Regional People's Representative Council in Maros Regency, South Sulawesi (Alam, 2020). The site was selected because infrastructure development is a strategic regional priority involving substantial public expenditure and multiple governance actors. Data were collected through semi-structured interviews with six purposively selected informants representing legislative, executive, implementation, and community perspectives.

The study also analyzed official documents, including budget planning and implementation documents, development plans, progress reports, and accountability records. Data analysis followed the interactive model of Miles et al. in research by (Lauwo et al., 2022), involving data reduction, data display, and conclusion drawing, with the analysis focused on monitoring, evaluation, corrective intervention, and accountability enforcement. Triangulation across

interviews and documentary sources was applied to strengthen the credibility and consistency of the findings.

Result and Discussion

The findings indicate that legislative budget oversight exercised by the Regional House of Representatives in Maros Regency operates as a multidimensional governance mechanism involving monitoring, evaluation, corrective intervention, and accountability enforcement over local infrastructure budget allocation (Sudarsono et al., 2024). Rather than functioning solely as a formal constitutional obligation, legislative oversight reflects an interactive governance process shaped by institutional coordination, public participation, executive-legislative relations, and practical implementation dynamics. The oversight process extends beyond the administrative review of budget documents and includes direct observation of infrastructure implementation, examination of budget realization, responses to public complaints, and corrective coordination with executive agencies. These findings suggest that the Regional People's Representative Council supervisory role is operationally embedded within the broader governance cycle of infrastructure budgeting and implementation.

Consistent with contemporary governance scholarship, legislative oversight in decentralized systems is not merely a procedural monitoring function but a mechanism for maintaining institutional accountability and strengthening public financial governance (OECD, 2023). The findings in Maros Regency demonstrate that Regional People's Representative Council oversight combines formal oversight instruments with informal governance interactions, particularly through public communication and field-based engagement. This indicates that legislative budget oversight is influenced not only by institutional mandates but also by political responsiveness, administrative collaboration, and social accountability. Based on the empirical findings, the exercise of Regional People's Representative Council oversight can be understood in terms of four principal dimensions.

Regional People's Representative Council Strengthens Infrastructure Budget Oversight through Preventive Fiscal Monitoring and Field-Based Supervision

Monitoring is a central component of legislative budget oversight because effective supervision of public expenditure requires continuous observation of both budget formulation and implementation processes. In the context of local infrastructure governance, monitoring is particularly important because infrastructure spending involves large fiscal commitments, complex implementation arrangements, technical execution risks, and strong public expectations regarding development outcomes. Legislative monitoring should not be understood merely as a procedural review of budget documents, but as an active governance mechanism through which representative institutions scrutinize expenditure priorities, observe implementation progress, and respond to emerging governance concerns. In decentralized governance systems, such as Indonesia, where local governments possess substantial fiscal discretion, effective monitoring is essential to ensure that public resources are allocated and implemented in accordance with development priorities and public accountability principles (Fatoni, 2020; Nasution, 2017; Sutiyo & Maharjan, 2017)

In Maros Regency, the findings indicate that the Regional People's Representative Council monitoring function operates as a multidimensional oversight mechanism spanning budget

planning, expenditure review, implementation observation, and public responsiveness (Sударsono et al., 2024). Secondary documentary evidence demonstrates that the Regional People's Representative Council actively monitored the 2026 regional budgeting process through a series of intensive Budget Committee (Banggar) meetings conducted on 3, 4, 5, 11, and November 13, 2025. These meetings were not limited to procedural deliberation but included substantive scrutiny of infrastructure expenditure, particularly the Public Works budget ceiling amounting to IDR 148 billion, monitoring of revenue realization, expenditure efficiency adjustments totaling IDR 17.714 billion, and discussion of infrastructure proposals originating from Musrenbang and legislative development aspirations in areas such as Tompobulu and Mallawa. These records indicate that Regional People's Representative Council monitoring begins at the budget allocation stage, reflecting a preventive oversight orientation, rather than a purely reactive supervisory model.

Table 1. Secondary Evidence of Regional People's Representative Council Monitoring in Infrastructure Budget Oversight in Maros Regency

Monitoring Dimension	Documentary Findings	Empirical Evidence
Budget formulation monitoring	Intensive Regional People's Representative Council monitoring during APBD 2026 deliberation	Budget Committee meetings on 3, 4, 5, 11, and 13 November 2025
Infrastructure budget scrutiny	Monitoring of Public Works infrastructure expenditure ceiling	IDR 148 billion allocation
Fiscal monitoring	Monitoring of budget realization and expenditure efficiency	IDR 17.714 billion efficiency adjustment
Public aspiration monitoring	Review of infrastructure proposals from public participation channels	Infrastructure proposals from Tompobulu and Mallawa

Source : Processed from various sources, 2026

As shown in Table 1, the Regional People's Representative Council monitoring activities extend beyond symbolic legislative review and reflect structured fiscal supervision over infrastructure allocation. The intensity of Budget Committee deliberations suggests that legislative monitoring is institutionally embedded within local budget governance rather than functioning as an occasional procedural obligation to be fulfilled. The scrutiny of infrastructure expenditure ceilings further demonstrates that infrastructure spending occupies a politically and fiscally strategic position within local governance, making it a focal point for legislative supervision. Monitoring expenditure efficiency also suggests that Regional People's Representative Council oversight encompasses fiscal discipline concerns, not merely expenditure approval.

Reinforce this documentary evidence by indicating that Regional People's Representative Council monitoring continues beyond the formal budget approval stage and extends into implementation oversight. Informants consistently described monitoring as involving coordination meetings with technical agencies, periodic reviews of implementation progress, and field visits to infrastructure projects. This suggests that Regional People's Representative Council does not rely solely on administrative reporting but combines document-based scrutiny with direct implementation and observation. Such practices reduce information asymmetry between executive agencies and legislative institutions, which is a critical condition for effective legislative oversight

(Cook & Fortunato, 2023b; Dudley, 2022). Effective legislative monitoring depends not only on constitutional authority but also on institutional access to timely and credible fiscal data. Without reliable reporting systems, legislative monitoring risks becoming symbolic rather than substantively effective, particularly in technically complex expenditure sectors, such as infrastructure.

Monitoring in Maros Regency also reflects an important element of public response. The inclusion of infrastructure proposals originating from Musrenbang and legislative aspirations indicates that the Regional People's Representative Council oversight function is not exclusively top-down but is partially shaped by community demands and localized development concerns. This pattern suggests that legislative monitoring also performs a representative function, where the Regional People's Representative Council acts not only as an institutional supervisor of executive expenditure but also as a channel through which public concerns influence infrastructure oversight priorities (Bandeira & Ferraro, 2017; Dani & Purnawan, 2025; Mustopa et al., 2024). In practice, this creates a hybrid oversight model that combines formal fiscal scrutiny and democratic responsiveness.

Field-based monitoring further supports this interpretation. Evidence from interviews suggests that Regional People's Representative Council members conduct site visits to infrastructure locations, particularly where projects are strategically important or public concerns emerge regarding implementation quality. These visits allow legislators to directly observe project progress, compare field realities with reported implementation data, and enhance the credibility of their oversight functions. Although the Regional People's Representative Council does not perform technical engineering supervision, its physical presence introduces institutional pressure that may encourage compliance among implementing actors.

From a governance perspective, this pattern reflects what contemporary oversight literature describes as active legislative monitoring, where supervision moves beyond documentary review to direct engagement with implementation realities (Pérez-Liñán & García Atehortúa, 2024; Young et al., 2019). In infrastructure governance, this form of monitoring is particularly important because technical complexity and administrative distance often create opportunities for reporting distortions, implementation delays, and budget inefficiencies that may not be visible through paperwork alone.

Taken together, these findings indicate that the Regional People's Representative Council monitoring function in Maros Regency operates as a practical and multidimensional oversight mechanism that integrates preventive budget scrutiny, fiscal monitoring, implementation observation, and public responsiveness. Therefore, monitoring functions not merely as a formal legislative requirement but as an active governance instrument for supervising infrastructure budget allocation and implementation within the local political system.

Regional People's Representative Council Evaluates Infrastructure Expenditure through Fiscal Efficiency, Program Performance, and Strategic Alignment

Evaluation constitutes a substantive dimension of legislative budget oversight because effective supervision of public expenditure requires not only continuous monitoring but also a systematic assessment of whether budget allocations generate outcomes consistent with policy

priorities, fiscal efficiency, and public development objectives. In infrastructure governance, evaluation is particularly important because high-value capital expenditures cannot be judged solely by budget absorption or administrative completion (Alfieri et al., 2019; Zulqarnain, 2025). Infrastructure projects must also be assessed in terms of implementation quality, strategic relevance, and their contributions to broader development priorities. Legislative evaluation thus represents a critical governance function through which representative institutions assess whether public spending delivers the intended value and remains aligned with approved development commitments.

In Maros Regency, the findings indicate that the Regional People's Representative Council evaluative function extends beyond procedural review and reflects substantive fiscal and programmatic assessments. Secondary documentary evidence shows that the Regional People's Representative Council actively evaluates expenditure efficiency, fiscal adjustments, infrastructure program performance, and strategic consistency between budget allocations and regional development priorities. One of the clearest indicators of this evaluative role was the Regional People's Representative Council assessment of expenditure efficiency, resulting in a budget adjustment of IDR 17.714 billion, alongside the evaluation of a significant reduction in central government transfer funds amounting to IDR 186 billion, which required local budget restructuring and reprioritization. These findings indicate that the Regional People's Representative Council evaluative role involves strategic fiscal judgment rather than merely formal budget endorsement.

Table 2. Secondary Evidence of Regional People's Representative Council Evaluation in Infrastructure Budget Oversight in Maros Regency

Evaluation Dimension	Documentary Findings	Empirical Evidence
Budget efficiency evaluation	Regional People's Representative Council assessed expenditure rationalization and fiscal efficiency	IDR 17.714 billion efficiency adjustment
Fiscal adjustment evaluation	Regional People's Representative Council evaluated fiscal consequences of reduced intergovernmental transfers	IDR 186 billion transfer reduction
Infrastructure program evaluation	Regional People's Representative Council reviewed infrastructure program performance within technical sectors	Review of Bina Marga and Cipta Karya programs
Strategic alignment evaluation	Regional People's Representative Council assessed consistency between expenditure priorities and development planning	Alignment with RPJMD 2025–2029 priorities

Source : Processed from various sources, 2026

As shown in Table 2, the Regional People's Representative Council evaluative oversight involves both fiscal and strategic dimensions. The assessment of expenditure efficiency demonstrates that the Regional People's Representative Council exercised judgment over how public resources should be allocated more effectively, while the evaluation of reduced transfer funding reflects the Regional People's Representative Council role in adapting fiscal priorities under external budget constraints. The review of infrastructure programs under Bina Marga and

Cipta Karya further indicates that legislative evaluation includes sectoral performance scrutiny rather than merely macro-level fiscal discussion. In addition, the assessment of alignment with RPJMD priorities suggests that the Regional People's Representative Council evaluative role also encompasses policy coherence and long-term development consistency.

Interview findings reinforce this interpretation by demonstrating that Regional People's Representative Council evaluative function continues during implementation and not only at the budget formulation stage. Informants consistently described Regional People's Representative Council as actively reviewing infrastructure progress, implementation constraints, and expenditure realization through coordination meetings and formal oversight of interactions with executive agencies. These practices indicate that evaluation functions as a governance mechanism to determine whether infrastructure spending remains effective and strategically justified after budget approval (Celestin & Mishra, 2025; Ho, 2018).

The evaluative dimension also reflects the Regional People's Representative Council concern with expenditure effectiveness rather than merely procedural compliance. Findings from executive interviews indicate that legislative review often focuses on whether infrastructure programs are progressing according to approved plans, whether implementation obstacles affect delivery, and whether technical agencies remain aligned with the expected performance standards. This suggests that the evaluation in Maros Regency incorporates elements of performance-oriented budget oversight, where expenditure is assessed not only by whether funds are spent but also by whether they generate the intended governance outcomes. This reflects the broader shift in public financial governance toward performance-oriented budget evaluation, where expenditure effectiveness is assessed through outcomes rather than procedural spending compliance (Zhang et al., 2025).

An important aspect of the Regional People's Representative Council evaluative oversight is the relationship between infrastructure spending and public expectations. Infrastructure projects are politically visible and directly affect local communities, rendering them highly sensitive to public scrutiny. In this context, legislative evaluation serves not only a fiscal control function but also a representative governance function, where elected institutions assess whether expenditure decisions are responsive to public needs. The inclusion of development priorities emerging from public participation channels further strengthens this interpretation, suggesting that evaluation is partially informed by public expectations and localized development concerns.

From a governance perspective, these findings are consistent with contemporary scholarship emphasizing that effective legislative oversight requires performance-based evaluation rather than a narrow financial review (Marra, 2018; Megah S & Valiant S, 2025). Similarly argues that infrastructure governance requires robust evaluative mechanisms because capital expenditure is especially vulnerable to inefficiency, implementation slippage and strategic misalignment. The Maros case reflects this governance principle by demonstrating that the Regional People's Representative Council evaluative oversight encompasses fiscal adaptation, sectoral performance review, strategic policy alignment, and public accountability considerations.

The findings indicate that Regional People's Representative Council evaluative function in Maros Regency operates as a multidimensional governance mechanism through which infrastructure expenditure is assessed in terms of efficiency, fiscal sustainability, implementation

performance, and strategic development relevance. Therefore, evaluation serves not only as an administrative review process but also as an active legislative instrument for improving the quality and accountability of local infrastructure budget governance.

Regional People's Representative Council Corrects Infrastructure Budget Priorities through Fiscal Restructuring and Institutional Intervention

Correction constitutes an essential dimension of legislative budget oversight because monitoring and evaluation alone are insufficient if supervisory institutions lack the capacity to influence expenditure decisions, address governance deficiencies, and initiate institutional responses when implementation diverges from the approved priorities. In public infrastructure governance, corrective intervention is particularly important because infrastructure expenditure involves substantial fiscal commitments, technical implementation uncertainty, and competing political demands that may create inefficiencies or distort budgetary priorities. Legislative oversight therefore becomes meaningful not only when problems are identified but also when representative institutions possess the authority and practical capacity to trigger adjustments in fiscal allocation, program prioritization, or executive implementation behavior (Ménard et al., 2018).

In Maros Regency, the findings indicate that the Regional People's Representative Council corrective role extends beyond passive observation and operates as a substantive governance mechanism capable of influencing budget structure and expenditure priorities. Secondary documentary evidence demonstrates that the Regional People's Representative Council exercised corrective intervention through expenditure reallocation, revision of non-priority allocations, adjustment of regulatory proposals, and modification of infrastructure development priorities. These corrective actions indicate that the Regional People's Representative Council oversight is not limited to reviewing executive proposals but includes institutional influence over fiscal restructuring and policy adjustment.

Table 3. Secondary Evidence of Regional People's Representative Council Corrective Actions in Infrastructure Budget Oversight in Maros Regency

Correction Dimension	Documentary Findings	Empirical Evidence
Expenditure restructuring	Regional People's Representative Council corrected expenditure composition through reallocation	IDR 17.714 billion expenditure adjustment
Transfer and grant correction	Regional People's Representative Council revised non-priority fiscal allocations	Village transfer reduction from IDR 10 billion to IDR 5 billion
Regulatory adjustment	Regional People's Representative Council corrected revenue-related policy proposals	PTB and traffic management levy revisions
Infrastructure priority correction	Regional People's Representative Council modified infrastructure development priorities based on review	Lacolla Bridge and Camba Hospital drainage proposals

Source : Processed from various sources, 2026

As presented in Table 3, the Regional People's Representative Council corrective oversight reflects substantial intervention in local fiscal governance. The reallocation of IDR 17.714 billion demonstrates the legislative capacity to influence expenditure composition in response to fiscal efficiency considerations. Similarly, the revision of village transfer allocations indicates that corrective oversight extends beyond infrastructure-specific expenditures and encompasses broader budget restructuring decisions that may indirectly affect infrastructure financing capacity. Regulatory adjustments involving local revenue instruments also suggest that the Regional People's Representative Council corrective role includes governance interventions beyond expenditure management.

The interview findings reinforce this documentary evidence by demonstrating that corrective oversight also operates through institutional interactions between the Regional People's Representative Council and executive agencies. Informants described situations in which executive actors were required to provide clarification or respond when infrastructure implementation diverged from approved expectations or when public concerns emerged regarding expenditure effectiveness. This suggests that corrective oversight in Maros Regency is exercised not only through formal budget restructuring but also through accountability-oriented institutional discussions.

An important dimension of corrective oversight is the Regional People's Representative Council responsiveness to localized infrastructure needs. The findings indicate that legislative intervention may occur when infrastructure priorities identified through public interaction or field observation are considered insufficiently accommodated in executive planning. In such cases, the Regional People's Representative Council corrective role functions as a representative governance mechanism, enabling adjustments to expenditure priorities in response to emerging development demands. This reflects a hybrid oversight logic, where correction is shaped by both fiscal rationality and political responsiveness.

The corrective function also reveals the interaction between formal oversight authorities and executive implementation structures. Executive informants indicated that recommendations or criticisms emerging from Regional People's Representative Council oversight are generally treated as legitimate institutional inputs requiring technical review or follow-up. This suggests that corrective oversight operates within an established governance relationship rather than as an ad hoc political intervention. The practical effect is that Regional People's Representative Council oversight contributes to shaping executive implementation behavior without directly assuming operational and administrative responsibilities.

Contractor perspectives provide another important insight. While contractors reported limited direct corrective engagement with the Regional People's Representative Council, the existence of visible legislative oversight creates indirect pressure for implementation discipline and quality compliance. Therefore, corrective influence may extend beyond formal institutional decisions and shape governance behavior through anticipatory accountability, where implementing actors adjust their conduct in response to perceived legislative scrutiny (Busuioc & Lodge, 2017; Cojocaru, 2025; Matthews, 2020).

From a governance perspective, these findings align with the scholarship emphasizing that effective legislative oversight requires institutional capacity not only to monitor and evaluate but

also to influence corrective governance actions (Olatinsu & Eke, 2025). In infrastructure governance, this corrective capacity is especially important because implementation failures, fiscal inefficiencies, and strategic misalignment can produce long-term public consequences if not addressed during the expenditure cycle. Infrastructure projects are particularly vulnerable to implementation delays, scope changes, and cost escalation, making adaptive corrective oversight essential for maintaining fiscal discipline and accountability (Afana et al., 2024; Akpe Tombari Akpe et al., 2024; Sanusi, 2024).

Overall, the findings indicate that the Regional People's Representative Council corrective function in Maros Regency operates as an active governance instrument through which fiscal restructuring, policy adjustment, institutional accountability, and infrastructure reprioritization are pursued. Therefore, correction represents a substantive expression of legislative budget oversight rather than a merely symbolic supervisory function.

Regional People's Representative Council Ensures Infrastructure Budget Accountability through Reporting, Audit Review, and Digital Transparency

Ensuring accountability constitutes a core dimension of legislative budget oversight because democratic governance requires that public expenditure be subject not only to planning, implementation, and evaluation but also to clear mechanisms of justification, reporting, and institutional answerability. In local infrastructure governance, accountability is particularly critical because infrastructure spending involves substantial public funds, long implementation cycles, multiple implementing actors, and heightened risks of inefficiency, cost overruns, or weak delivery performance. Therefore, legislative oversight serves an essential accountability function by ensuring that executive institutions remain answerable for fiscal decisions, implementation outcomes, and compliance with public policy commitments (Agunyai & Olawoyin, 2019; Loozekoot & Dijkstra, 2017).

In Maros Regency, the findings indicate that the Regional People's Representative Council accountability function operates through formal institutional mechanisms, documentary scrutiny, audit follow-up, and transparency-oriented governance processes. Secondary documentary evidence demonstrates that the Regional People's Representative Council exercised accountability oversight through formal budget consolidation meetings, legislative approval procedures, review of audit findings, and the use of digital governance systems such as the Regional Government Information System (SIPD).



Figure 4. Secondary Evidence of Accountability Mechanisms in Regional People's Representative Council Infrastructure Budget Oversight in Maros Regency

Source : Processed from various sources, 2026

As shown in Figure 1, the Regional People's Representative Council accountability function reflects a structured oversight architecture. The existence of formal consolidation meetings and legislative approval processes indicates that executive accountability is institutionally embedded in local budget governance. The integration of SIPD into budget review and reporting also demonstrates a movement toward administrative transparency, while legislative engagement with audit findings suggests that accountability oversight includes external verification mechanisms rather than relying exclusively on executive self-reporting.

The interview findings support this institutional interpretation. Informants consistently described Regional People's Representative Council accountability role as extending beyond simple expenditure review to the examination of implementation performance, reporting obligations, and executive justification of budget decisions.

Legislative actors emphasized that executive agencies are expected to explain expenditure realization, implementation progress, and deviations from the approved plans. This indicates that accountability oversight is not merely documentary compliance but a mechanism for institutional answerability.

Executive perspectives reinforce this conclusion: Findings indicate that accountability processes include regular submission of implementation reports, program performance documentation, and formal responses to oversight inquiries. These reporting practices reduce information asymmetry between executive and legislative institutions, which is essential for effective budget accountability. Without credible access to implementation information, legislative oversight risks becoming procedural rather than substantive.

An important dimension of accountability in this case concerns the role of audit and formal review mechanisms. Documentary evidence indicating Regional People's Representative Council engagement with Audit Board (BPK) findings suggests that accountability oversight extends beyond political monitoring and incorporates external institutional control. This strengthens the credibility of legislative supervision because audit-based oversight introduces objective performance verification into the accountability process. In governance terms, accountability becomes stronger when political oversight is complemented by formal audit mechanisms.

The contractor perspective introduces an additional governance layer. Although contractors are not directly accountable to Regional People's Representative Council through formal reporting channels, the findings suggest that legislative oversight indirectly shapes contractor accountability through executive governance structures. Infrastructure projects that attract legislative attention may generate stronger implementation discipline because executive agencies remain aware that delivery performance may become subject to legislative scrutiny. Accountability therefore operates through both direct institutional mechanisms and indirect governance pressures.

Public accountability also emerges as an important interpretive dimension. Community perspectives indicate that visible Regional People's Representative Council engagement, field presence, and responsiveness to infrastructure concerns contribute to public perceptions of accountability, even where formal administrative processes are not directly observable. This

suggests that accountability in local governance is not exclusively procedural, but also relational and political, involving public confidence in oversight institutions. Where oversight remains visible and responsive, legislative legitimacy may be strengthened.

From a governance perspective, these findings align with contemporary scholarship emphasizing that effective infrastructure accountability requires integrated systems of reporting, transparency, audit review, and institutional answerability (OECD, 2023). In capital expenditure governance, accountability is particularly important because implementation failures may produce not only fiscal inefficiency but also long-term public service deficits.

The findings indicate that Regional People's Representative Council accountability function in Maros Regency operates as a multidimensional governance mechanism integrating formal reporting, audit-based verification, transparency systems, executive justification, and public legitimacy. Accountability therefore represents a substantive legislative oversight function that strengthens institutional control over infrastructure budget governance rather than a purely ceremonial procedural requirement.

Conclusion

This study demonstrates that legislative budget oversight by the Regional People's Representative Council (DPRD) in Maros Regency functions as a substantive governance mechanism through interconnected processes of monitoring, evaluation, corrective intervention, and accountability enforcement. Oversight begins at the budget formulation stage through scrutiny of infrastructure expenditure priorities, continues through implementation monitoring and field observation, and extends to evaluation and corrective processes aimed at strengthening fiscal discipline, policy alignment, and implementation accountability. The findings further show that legislative oversight operates as a dynamic governance practice shaped by institutional interaction, fiscal decision-making, executive-legislative accountability, and responsiveness to public development concerns. Its effectiveness, however, remains influenced by information access, institutional coordination, fiscal capacity, and administrative transparency. By examining legislative budget oversight within decentralized infrastructure governance in Indonesia, this study contributes to the literature on local governance, public accountability, and infrastructure budgeting, while future research could compare multiple regions and examine the relationship between legislative oversight and measurable infrastructure performance outcomes.

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