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## Article Title

### Oversight Function of the Regional House of Representatives over Regional Budget Utilization in Mamuju Regency

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## **ABSTRACT**

*This study aims to gain an in-depth understanding of how the Mamuju Regency House of Representatives carries out its oversight function and its accountability mechanisms over Regional Budget utilization in the Mamuju Regency. The study employs a normative legal research method with a statute approach. The collected legal materials are then analyzed qualitatively to describe the issues and address the research objectives. The results of this study indicate that the oversight function of the Mamuju Regency House of Representatives is an integral element of good local governance. This function is crucial in ensuring the accountability and transparency of Regional Budget utilization as a vital instrument for regional development. The optimization of the Mamuju Regency House of Representatives's oversight function, including the exercise of the rights of interpellation, inquiry, and expressing opinions, is a determining factor in preventing corruption and guaranteeing the effectiveness of Regional Budget utilization. The accountability mechanisms for Regional Budget management encompass coherent and systematic stages, including the democratic and participatory formulation and enactment of the Regional Budget, the closely monitored implementation by the Mamuju Regency House of Representatives, and the submission of accountability reports and audit reports that present comprehensive evaluations. Therefore, it is recommended that the supporting elements of the Mamuju Regency House of Representatives enhance synergy and coordination in carrying out the oversight function. The Audit Board is expected to improve the quality of audits and expand the scope of audits over Regional Budget utilization. The Regency Government should enhance transparency and accountability in Regional Budget management. Public participation in overseeing Regional Budget utilization must also be enhanced through various mechanisms that facilitate public engagement.*

**Keywords:** *Mamuju Regency House of Representatives; Oversight Function; Regency Government; Regional Budget.*

## **INTRODUCTION**

Reforms in Indonesia have brought significant changes to the governmental structure, carrying the spirit of decentralization and shifting the governance paradigm from a centralized to a decentralized system (Husen et al., 2022). This paradigm shift responds to public demand for a more democratic, transparent, and accountable government, especially after regional aspirations were largely neglected during the New Order era. Formalized through Law Number 22 of 1999 and Law Number 25 of 1999, this change laid the foundation for implementing regional autonomy in Indonesia. Regional autonomy, as a manifestation of decentralization, grants broader authority to regions to regulate and manage their governmental affairs according to their potential and needs (Muhtamar & Bachmid, 2022). However, regional autonomy does not imply separation from the central government. The central government retains authority in certain strategic areas, such as foreign policy, defense, security, religion, fiscal, and monetary policy. The essence of regional autonomy is regional empowerment while maintaining the integrity of the Unitary State of the Republic of Indonesia (Kamal, 2010).

In this regard, reforming central-regional financial relations is crucial in implementing regional autonomy (Arifin et al., 2022). Fiscal decentralization, integral

to regional autonomy, aims to give regions greater authority to manage their finances. It is expected to increase regional fiscal independence, enabling regions to finance their development independently and sustainably (Kamal, 2019). The main objectives of implementing regional autonomy are to fulfill public aspirations, enhance the efficiency and effectiveness of development, and empower local communities to face the challenges of globalization. The success of regional autonomy hinges on the professionalism of the Regional Government apparatus and the performance of government institutions in the regions, including the Regional House of Representatives (Retnandari, 2022). The Regional House of Representatives' optimal legislative, budgetary, and oversight performance is vital to ensure good governance and sustainable regional development.

Within the context of Local Government administration, the Regional House of Representatives holds a strategic role. As an element of Local Government, the Regional House of Representatives not only participates in formulating Regional Government policies in governance, community affairs, and development but also oversees their implementation (Zainuddin, 2022). As representatives of the people in the region, the Regional House of Representatives is obligated to absorb, gather, and champion constituents' aspirations in the regional policy-making process. Law Number 23 of 2014 mandates the Regional House of Representatives to carry out three primary functions: legislation, budgeting, and oversight. The oversight function of the Regional House of Representatives is particularly crucial in supervising the implementation of Regional Regulations and development policies to ensure they align with community needs and aspirations and are implemented effectively, efficiently, and accountably (Dwiyanti et al., 2021). In its oversight function, the Regional House of Representatives possesses several rights, including the right of interpellation, the right of inquiry, and the right to express opinions. Optimizing this oversight function still faces challenges, particularly in translating public aspirations into relevant policies and ensuring policy implementation that favors public interest.

Furthermore, Mamuju Regency, as the capital of West Sulawesi Province, occupies a strategic position in achieving development success in West Sulawesi. This regency possesses a wealth of culture and a diverse community that reflects the region's history and development of civilization. The Mandar tribe, which dominates the coastal areas, and the Kalumpang tribe in the interior, with its renowned Neolithic sites, are integral parts of Mamuju Regency's identity (Somba et al., 2020). However, the Mamuju Regency faces complex development dynamics and challenges beneath this cultural richness. Geographical conditions, infrastructure, and socioeconomic disparities are some challenges that must be addressed to achieve sustainable and equitable development. Therefore, the role of the Mamuju Regency House of Representatives is essential in formulating development policies that are responsive

to community needs and in overseeing the implementation of these policies to ensure they are carried out effectively, efficiently, and accountably. One crucial aspect that needs attention from the Mamuju Regency House of Representatives is oversight over Regional Budget utilization. The Regional Budget is a vital regional financial instrument for funding regional development (Matala, 2022). Regional Budget utilization must be transparent, accountable, and oriented toward the public interest.

Based on the description above, this study aims to gain an in-depth understanding of how the Mamuju Regency House of Representatives carries out its oversight function and its accountability mechanisms over Regional Budget utilization in the Mamuju Regency. The findings of this study are expected to contribute to efforts to improve the performance of the Mamuju Regency House of Representatives, particularly in carrying out its oversight function over Regional Budget utilization, thereby realizing good governance and sustainable regional development in the Mamuju Regency.

## **METHOD**

This study employs a normative legal research method with a statute approach (Qamar & Rezah, 2020). This choice of method is based on the research focus, which emphasizes the study of legal norms, particularly those enshrined in legislation. The statute approach is implemented through a comprehensive search and analysis of legislation governing the Mamuju Regency House of Representatives's oversight function and the Regional Budget administration's accountability mechanisms. In addition, this research also utilizes other secondary data sources, such as legal doctrines, academic journals, and relevant literature gathered through library research techniques (Sampara & Husen, 2016). Data analysis is conducted qualitatively with a descriptive-analytical approach to describe and analyze the normative framework, identify problems, and formulate solutions to optimize the Mamuju Regency House of Representatives oversight function over Regional Budget utilization.

## **RESULTS AND DISCUSSION**

### **A. Oversight Function of the Mamuju Regency House of Representatives over Regional Budget Administration**

The reforms in Indonesia have brought about significant transformations in the state administration, particularly within the decentralization framework and the strengthening of democracy (Wardani, 2023). It is reflected in the enhanced role of the Regional House of Representatives as a manifestation of the principle of checks and balances, which is a cornerstone of democratic governance (Rezah & Sapada, 2023). Locke (1967), in his discourse on the separation of powers, emphasized the importance of a balance of power among the legislative, executive,

and judicial branches to prevent the abuse of power and ensure the realization of a just government. The strengthening of the Regional House of Representatives role in the post-reform era aligns with this theory, wherein the Regional House of Representatives is positioned as a strategic partner of the Regional Government in formulating and overseeing development policies, as well as ensuring the implementation of the principles of transparency and accountability in the management of local governance.

The Mamuju Regency House of Representatives, composed of 30 members based on the results of the 2024 elections, bears the mandate of the people to carry out legislative, budgetary, and oversight functions (Rahim, 2024). The Regency Government and the Mamuju Regency House of Representatives positions are grounded in the principle of equal partnership, as stipulated in Law Number 23 of 2014. This equal partnership necessitates harmonious synergy and collaboration between the two institutions in operating government machinery and realizing regional development objectives. However, to avert potential political conflicts and ensure the effectiveness of government administration, their relationship must be founded on the principles of mutual respect and the maintenance of a balance of authority (checks and balances) (Bachmid, 2022). This principle is implemented through the structure and working mechanisms of the Mamuju Regency House of Representatives, which involve supporting elements such as Leadership, Commissions, the Budget Committee, the Regional Legislation Committee, the Deliberative Committee, and an ethics body. The existence and performance of the Mamuju Regency House of Representatives are also supported by a secretariat comprising Civil Servants who play a role in furnishing administrative and technical support to the Mamuju Regency House of Representatives members.

Within the framework of local government administration, the oversight function of the Regional House of Representatives is an embodiment of the theory of democratic control. According to Beetham (2006), democratic control constitutes an essential element in a democratic political system, wherein government power must be limited and overseen by the people through their representation in the legislative body. The oversight function of the Mamuju Regency House of Representatives becomes paramount in ensuring that the policies and actions of the Regency Government are consistently oriented toward the public interest and are implemented transparently and accountable. The scope of the oversight function of the Mamuju Regency House of Representatives is extensive, encompassing all facets of local government administration, including the oversight of the implementation of Regency Regulations and development policies. This oversight function is a follow-up to the legislative and budgetary functions executed by the Mamuju Regency House of Representatives, thus demonstrating the close interrelationship

among these three functions. A crucial focal point of the oversight function of the Mamuju Regency House of Representatives is the oversight of Regional Budget utilization. The Regional Budget, as a regional financial instrument, represents a critical resource in financing all local government activities aimed at achieving public welfare. Therefore, utilizing the Regional Budget must be managed effectively, efficiently, transparently, and accountably.

The management of regional finances is regulated by [Law Number 17 of 2014](#) and [Law Number 23 of 2014](#), including utilizing the Regional Budget. These two laws provide a robust legal foundation for the Mamuju Regency House of Representatives to oversee Regional Budget utilization. In the process of Regional Budget formulation, the Mamuju Regency House of Representatives plays an active role in deliberating and approving the Regional Budget plan proposed by the Regency Government. The participation of the Mamuju Regency House of Representatives in this stage of budget planning aligns with the concept of participatory democracy, which underscores the importance of public engagement in the decision-making process ([Panday & Chowdhury, 2020](#)). The Mamuju Regency House of Representatives ensures that the budget is drafted by considering the principles of sound regional financial management, namely, by regional development priorities, community needs, and a results-oriented approach. Once the Regional Budget is approved, the Mamuju Regency House of Representatives executes its oversight function over Regional Budget utilization to guarantee efficiency, effectiveness, and conformity with the established plan. This oversight encompasses the monitoring of the realization of the Regional Budget, the implementation of funded programs, and the evaluation of the outcomes of budget utilization. Moreover, the oversight of the Mamuju Regency House of Representatives also extends to examining financial reports and evaluating the performance of Regional Budget utilization to assess the attainment of budget objectives and proffer recommendations for improvement if shortcomings are identified ([Ibrahim et al., 2020](#)). Based on Article 153 section (1) point c of [Law Number 23 of 2014](#), the oversight function of the Mamuju Regency House of Representatives also encompasses the implementation of follow-up actions based on the results of the examination of financial reports by the Audit Board. In this regard, the Mamuju Regency House of Representatives assumes an active role in supervising the follow-up to the recommendations furnished by the Audit Board concerning the financial reports of the Regency Government.

The implementation of the oversight function of the Mamuju Regency House of Representatives must be underpinned by a strong philosophy to execute its duties and authorities professionally, transparently, accountably, and in a manner that favors the interests of the people. The philosophical foundation of



the Mamuju Regency House of Representatives oversight function over Regional Budget utilization encompasses the professionalism and competence of its members in discharging oversight duties (Qamar et al., 2023). The professionalism of the Mamuju Regency House of Representatives members is manifested in the form of mastery of knowledge and skills in the domain of regional financial management, as well as the ability to analyze budgets and comprehend applicable legislation. Transparency in the oversight process is realized by providing easy access to information for the public regarding all stages of oversight conducted by the Mamuju Regency House of Representatives, including the publication of oversight reports (Wahanisa et al., 2023). Accountability is implemented through a well-defined accountability mechanism, wherein the Mamuju Regency House of Representatives must provide explanations and accountability to the public for every oversight action undertaken (Indriani, 2022). Concern for the people's interests is demonstrated by ensuring that the allocation and utilization of the Regional Budget are aligned with the interests of the community and prioritize the fulfillment of the people's basic rights in the provision of public services (Afandi et al., 2024). Public participation is realized through public consultation forums in formulating and deliberating the Regional Budget and providing a mechanism for public complaints regarding Regional Budget utilization (Bherer et al., 2021). Implementing these philosophies in the practice of oversight by the Mamuju Regency House of Representatives reflects the concept of good governance, which emphasizes the principles of participation, transparency, accountability, and responsiveness in government administration.

Effective oversight by the Mamuju Regency House of Representatives is a determining factor in realizing sound regional financial governance and preventing corruption. Klitgaard (1988), in his theory of corruption, posits that corruption tends to arise when there is a monopoly of power, ample discretion, and weak accountability. In this context, stringent oversight by the Mamuju Regency House of Representatives will curtail the Regent's discretion in utilizing the Regional Budget, enhance accountability in regional financial management, and ultimately contribute to the prevention of corruption. Rigorous oversight will prevent deviations and wasteful spending and ensure the Regional Budget is utilized for its intended purpose. For instance, oversight by the Mamuju Regency House of Representatives over the allocation of the Regional Budget for social assistance programs can improve targeting accuracy and mitigate the potential for misappropriation, directly impacting public welfare.

Theoretically, optimizing the oversight function of the Mamuju Regency House of Representatives exhibits a positive correlation with the increase in the Human Development Index (Masdar et al., 2021). It indicates that effective

oversight by the Mamuju Regency House of Representatives not only impacts financial aspects but also contributes to the improvement of the quality of life of the community. In this context, the Mamuju Regency House of Representatives also serves as a bridge between the community and the Regency Government by absorbing the people's aspirations and integrating them into the planning and utilization of the Regional Budget. It ensures that the budget formulated genuinely reflects the needs and interests of the community (Asranita & Badriyah, 2023). The Mamuju Regency House of Representatives is responsible for ensuring that the voices of the people are heard and taken into account in the decision-making process concerning the utilization of regional finances.

To render the oversight function over Regional Budget utilization effective, the Mamuju Regency House of Representatives possesses several instruments: the right of interpellation, the right of inquiry, and the right to express opinions. These rights empower the Mamuju Regency House of Representatives to request information from the Regency Government, conduct investigations, and convey opinions about Regional Budget utilization (Hairun et al., 2023). The exercise of these rights represents a tangible manifestation of the control function of the Mamuju Regency House of Representatives over the Regency Government, thereby ensuring that the Regency Government acts according to applicable legislation and the community's interests (Arsyad et al., 2022). Furthermore, the Mamuju Regency House of Representatives must forge synergy and collaboration with various stakeholders, such as the community, academics, non-governmental organizations, and the mass media, to execute its oversight function. With stringent oversight and a transparent accountability mechanism, the Mamuju Regency House of Representatives plays a vital role in elevating the quality of local governance. Through effective oversight, the Mamuju Regency House of Representatives helps ensure that Regional Budget administration is conducted by the principles of accountability and efficiency, thereby supporting sustainable development and the welfare of the people of the Mamuju Regency.

## **B. Accountability Mechanisms in the Oversight Function of the Mamuju Regency House of Representatives over Regional Budget Management**

Accountability mechanisms within Regional Budget management are crucial elements in realizing good governance that is transparent and accountable. This accountability is not merely an administrative routine but a reflection of the Regional Government's commitment to managing public finances responsibly and in a manner oriented toward the community's interests. In this context, the Mamuju Regency House of Representatives plays a vital role in overseeing and ensuring the implementation of these accountability mechanisms. The existence of the functions, roles, and authorities of the Mamuju Regency House of



Representatives in overseeing the Regional Budget is an inseparable part of the accountability mechanisms for Regional Budget management. These mechanisms involve important stages regulated within the national legal framework.

[Law Number 23 of 2014](#) comprehensively regulates the roles and responsibilities of the Regional House of Representatives in the oversight and accountability of Regional Budget implementation. [Law Number 17 of 2003](#) provides the legal basis for the accountability mechanisms of state and regional finances, including the obligation to submit financial reports to the Audit Board. Furthermore, [Government Regulation Number 12 of 2019](#) technically regulates the process of preparing and reporting on the accountability of Regional Budget implementation ([Muhammad & Husen, 2019](#)).

The accountability mechanisms for Regional Budget management in Mamuju Regency encompass several crucial stages, commencing with formulating and enacting the Regional Budget, which involves a democratic and participatory political process between the executive and legislative branches. The subsequent stage is the implementation of the Regional Budget, which is closely monitored by the Regional House of Representatives to ensure that the budget is utilized effectively, efficiently, and for its intended purpose. The next critical stage involves the submission of an accountability report by the Regional Government to the Regional House of Representatives and an audit report by the Audit Board, which indicates the level of performance and the compliance of Regional Budget utilization with legislation. Transparency and accountability must be strictly followed in each stage of this accountability mechanism. Ultimately, performance evaluation and assessment are conducted to gauge the effectiveness and efficiency of Regional Budget utilization and to identify areas that require improvement in the future.

## **1. Formulation and Enactment of the Regional Budget**

The accountability mechanisms in formulating and enacting the Regional Budget are fundamental to achieving sound regional financial governance. From the perspective of state administrative law theory, these mechanisms embody the principle of public accountability, whereby the Regional Government is obligated to account for every decision and action to the public, including in matters of regional financial management ([Rizal et al., 2023](#)). The Mamuju Regency House of Representatives plays an essential role in ensuring that the process of formulating and enacting the Regional Budget adheres to these principles: transparency, accountability, participation, and an orientation toward the community's interests. The involvement of the Mamuju Regency House of Representatives in this stage manifests the budgetary and oversight

functions mandated by law while also reflecting the essence of representative democracy, in which public authority is exercised by representatives of the people elected through a democratic process.

Formulating and enacting the Regional Budget in Mamuju Regency begins with the planning stage. This stage is an implementation of the concept of bottom-up planning, which emphasizes the importance of community involvement in the development planning process so that the programs and activities budgeted in the Regional Budget are truly responsive to the needs and aspirations of the community. Through public consultations and working meetings with the Regency Government, as stipulated in Article 310 of [Law Number 23 of 2014](#), the Mamuju Regency House of Representatives gathers public input and ensures that regional spending priorities and sources of regional revenue are determined transparently and accountable. The involvement of the Mamuju Regency House of Representatives at this early stage is crucial to ensure that the Regional Budget formulated is aligned with the principles of fairness and equity and supports the achievement of regional development goals.

After the Regency Government drafts the Regional Budget based on the results of this planning, the draft document is submitted to the Mamuju Regency House of Representatives for in-depth deliberation. This deliberation is a concrete manifestation of the oversight function of the Mamuju Regency House of Representatives in guaranteeing that the planned budget is effective, efficient, and targeted. The commissions within the Mamuju Regency House of Representatives responsible for specific sectors, such as government, finance, and public welfare, conduct comprehensive reviews of each budget item. This process aligns with the theory of legislative oversight, which emphasizes the legislature's role in overseeing the executive's policies and actions, including in matters of public financial management ([Rahman et al., 2024](#)). Thus, the Mamuju Regency House of Representatives can ensure that budget allocations are made fairly, proportionally, and in a manner that favors the community's interests. It is consistent with the mandate of Article 16 of [Law Number 17 of 2003](#), which regulates the participation of the Mamuju Regency House of Representatives in the Regional Budget formulation process.

The culmination of formulating and enacting the Regional Budget is the plenary meeting of the Mamuju Regency House of Representatives. The plenary meeting is the highest decision-making forum in the Regional House of Representatives, where all members convene to deliberate and reach an agreement on the Draft Regional Regulation concerning the Regional Budget. From the perspective of deliberative democracy theory, the plenary meeting

constitutes a public space for the people's representatives to engage in deliberation and achieve consensus regarding public policies to be adopted. Through deliberation and consensus-building, the Mamuju Regency House of Representatives decides whether to approve or reject the Draft Regency Regulation concerning the Regional Budget that has been previously discussed. This process is regulated by Article 312 of [Law Number 23 of 2014](#), which emphasizes the importance of dialogue and rational argumentation in political decision-making.

Once the Mamuju Regency House of Representatives approves the Draft Regency Regulation concerning the Regional Budget in a plenary meeting, the next stage is the enactment of the Regency Regulation concerning the Regional Budget. The approved Regional Budget is then enacted as a Regency Regulation and promulgated by the Head of the Region. The enactment of the Regency Regulation concerning the Regional Budget represents the finalization of the legislative process at the regional level, thereby conferring legally binding force on the Regional Budget, enabling its implementation ([Busthami, 2022](#)). It is based on the provisions of Articles 86 and 87 of [Law Number 12 of 2011](#), which regulate the procedures for enacting and promulgating Regional Regulations.

## **2. Regional Budget Implementation**

Regional Budget implementation represents a critical stage where the allocation of public resources is translated into tangible programs and activities aimed at achieving public welfare. From the perspective of public policy theory, this stage constitutes the policy implementation phase, wherein various policy instruments, including the Regional Budget, are deployed to attain the established objectives ([Putra et al., 2024](#)). The Mamuju Regency House of Representatives, as the representation of the people in the region, bears the constitutional responsibility to oversee the implementation of the Regional Budget to ensure its alignment with the agreed-upon plan and its adherence to the public interest. This oversight embodies the principle of democracy, which emphasizes the importance of popular control over the functioning of government.

In exercising its oversight function, the Mamuju Regency House of Representatives has various instruments and mechanisms at its disposal. One such mechanism is the monitoring and evaluation of Regional Budget implementation. This monitoring is conducted continuously, employing various mechanisms such as reviewing financial reports audited by the Audit Board and examining monthly or quarterly reports from the Regional Government. The theory of horizontal accountability underscores the importance of

state institutions mutually overseeing each other to guarantee clean and accountable governance (Kessy, 2020). In this context, the Audit Board acts as an independent external audit institution, while the Mamuju Regency House of Representatives serves as an internal overseer representing the people's interests. Through systematic and continuous monitoring, the Mamuju Regency House of Representatives can identify potential deviations or inefficiencies in budget utilization early, enabling timely preventive and corrective measures.

In addition to monitoring and evaluation, the Mamuju Regency House of Representatives is also endowed with constitutional rights that enable it to conduct more in-depth oversight. The rights of interpellation, inquiry, and expressing opinions, as stipulated in Article 159 of Law Number 23 of 2014 and Article 371 of Law Number 17 of 2014, constitute potent oversight instruments for the Mamuju Regency House of Representatives. These rights manifest the theory of separation of powers (*trias politica*) developed by Montesquieu (1900), wherein state power is divided into three branches that mutually control and balance each other. The Mamuju Regency House of Representatives has the authority to request information from the Regency Government (right of interpellation), conduct investigations into alleged irregularities (right of inquiry), and express opinions or positions on policies (right to express opinions). Thus, the Mamuju Regency House of Representatives can actively oversee the functioning of government and ensure that the policies implemented by the Regency Government are aligned with the interests of the people.

To enhance the effectiveness of oversight, the Mamuju Regency House of Representatives also routinely conducts public hearings with the Regency Government and various other stakeholders. Public hearings are dialogue forums facilitating two-way communication between the Mamuju Regency House of Representatives and the Regency Government, fostering synergy and collaboration in government administration. From the perspective of participatory democracy theory, public hearings represent a form of public engagement in the political decision-making process (Jayasinghe et al., 2020). Through public hearings, the Mamuju Regency House of Representatives can obtain information and clarifications regarding budget utilization and the outcomes of programs funded by the Regional Budget. Moreover, public hearings also allow the public to convey their aspirations and grievances directly to the Mamuju Regency House of Representatives and the Regency Government members. Thus, public hearings not only serve as an oversight instrument but also as a means to enhance transparency, accountability, and public participation in local governance.

### **3. Accountability Report by the Regency Government and Audit Report by the Audit Board**

The accountability report by the Regency Government and the audit report by the Audit Board constitute two primary pillars within the framework of public accountability at the regional level. From the perspective of modern rule of law theory, accountability is a fundamental principle that requires all state administrators, including the Regency Government, to be accountable to the public for their decisions and actions (Juanda & Juanda, 2023). The accountability report and the audit report serve as control instruments that enable the public, through the Mamuju Regency House of Representatives, to assess the performance of the Regency Government in managing public finances. These two reports provide a comprehensive overview of the implementation of the Regional Budget, empowering the Mamuju Regency House of Representatives to carry out its oversight function effectively and ensure the realization of good and transparent governance.

The submission of the accountability report is a constitutional obligation of the regional head, grounded in the principle of vertical accountability. According to the theory of vertical accountability, in a democratic system of government, political power flows from the top down, while accountability flows from the bottom up (Radosevic et al., 2023). Thus, the Regency Government, vested with the authority to manage regional finances, must account for its utilization to the people through the Mamuju Regency House of Representatives. The Regent must submit the accountability report to the Mamuju Regency House of Representatives in a plenary meeting no later than six months after the end of the fiscal year, as stipulated in Article 320 of Law Number 23 of 2014. The accountability report must present transparent and accountable information regarding budget realization, policies implemented, and performance achievements. The Mamuju Regency House of Representatives can review, verify, and evaluate the accountability report. This evaluation process encompasses an assessment of the conformity of budget execution with the approved Regional Budget document, the effectiveness and efficiency of budget utilization, and its impact on public welfare.

In addition to the accountability report, the accountability mechanism for the Regional Budget is further strengthened by the external audit conducted by the Audit Board. The Audit Board, as an independent state institution, plays a role in auditing the financial reports of the Regency Government and providing an opinion on the fair presentation of the financial statements. The position and authority of the Audit Board within the Indonesian state administration system embody the theory of checks and balances, which aims to prevent the

abuse of power and ensure clean and accountable governance. By the mandate of Article 31 of [Law Number 17 of 2003](#), the Regency Government must submit financial reports to the Audit Board no later than six months after the end of the fiscal year. The Audit Board then has two months to complete the audit and issue an audit report, as stipulated in Article 191 of [Government Regulation Number 12 of 2019](#).

The audit report issued by the Audit Board constitutes an invaluable source of information for the Mamuju Regency House of Representatives in its oversight function. The audit report not only contains an opinion on the fair presentation of the financial statements but also reveals audit findings that may indicate irregularities, inefficiencies, or weaknesses in regional financial management. The Mamuju Regency House of Representatives plays an active role in reviewing the audit report, evaluating the follow-up actions taken by the Regency Government on these findings, and ensuring that the recommendations of the Audit Board are properly implemented. In this context, the Mamuju Regency House of Representatives champions realizing regional financial governance that is transparent, accountable, and oriented toward the public interest.

The accountability report and the audit report are two sides of the same coin, complementing each other in realizing public accountability at the regional level. The accountability report presents the accountability of the Regency Government in a narrative form, while the audit report provides an objective and independent evaluation of the financial reports of the Regency Government. Through the mechanism of submission and deliberation concerning the accountability report and the audit report, a comprehensive and multi-layered oversight system is created, thereby minimizing the risk of irregularities and ensuring that regional finances are managed prudently and for the benefit of public welfare.

#### **4. Transparency and Accountability**

Transparency and accountability are two fundamental pillars that underpin the realization of good governance. From the perspective of democratic theory, transparency enables the public to access information and participate in public decision-making processes, while accountability requires the government to be answerable to the public for its decisions and actions. In the context of Regional Budget administration, these two principles guarantee that the public has the right to know and oversee how public funds are managed and utilized. The Mamuju Regency House of Representatives, as the representation of the people, bears the constitutional mandate to ensure



the implementation of the principles of transparency and accountability in Regional Budget management.

A key indicator of transparency is the openness of public information. As mandated by [Law Number 14 of 2008](#), every citizen has the right to obtain public information managed by public bodies, including information concerning Regional Budget administration. The Mamuju Regency House of Representatives ensures that information regarding the Regional Budget, such as the budget document, budget realization reports, and audit reports, is readily accessible to the public. This publication can be carried out through various channels, such as the mass media, the Mamuju Regency House of Representatives's official website, and the Regency Government offices' announcement boards. Administrative transparency theory emphasizes that openness of information is a prerequisite for achieving public accountability ([Fadrial et al., 2024](#)). By providing broad access to information regarding Regional Budget utilization, the Mamuju Regency House of Representatives empowers the public to participate in overseeing regional financial management and assessing the performance of the Regency Government.

In addition to providing access to information, the Mamuju Regency House of Representatives must also integrate the principle of public participation into the oversight mechanisms for the Regional Budget. This aligns with participatory democracy theory, which stresses the importance of citizen involvement in public decision-making processes. The Mamuju Regency House of Representatives must proactively organize discussion forums and socialization events that provide spaces for the public to express their aspirations, pose questions, and engage in direct dialogue with the members of the Mamuju Regency House of Representatives and the Regency Government regarding Regional Budget administration. These forums not only serve as a means of public education but also as a feedback mechanism that enables the Mamuju Regency House of Representatives to obtain input and perspectives from various elements of society. Public involvement in Regional Budget deliberation and accountability reporting is regulated under Article 354 of [Law Number 23 of 2014](#), while public participation in overseeing Regional Budget utilization is affirmed in Article 5 of [Law Number 25 of 2004](#).

As a form of accountability to the public, the Mamuju Regency House of Representatives must prepare and submit an annual evaluation report containing a comprehensive analysis of Regional Budget implementation and the performance of the Regency Government. This report is compiled based on the oversight conducted by the Mamuju Regency House of Representatives, including findings from the examination of the accountability report and the

audit report by the Audit Board, as well as input obtained from the public through various discussion forums and socialization events. Its annual evaluation report represents a form of accountability of the Mamuju Regency House of Representatives to the public for its oversight duties and functions. By submitting this report openly and transparently, the Mamuju Regency House of Representatives demonstrates its commitment to the principles of good governance and strengthens public trust in the legislative institution.

Overall, the Mamuju Regency House of Representatives' accountability mechanisms regarding the transparency and accountability of Regional Budget management must reflect efforts to achieve sound regional financial governance. By integrating the principles of information openness, public participation, and accountability into every stage of oversight, the Mamuju Regency House of Representatives plays an active role in ensuring that the Regional Budget is managed effectively, efficiently, and in a manner oriented toward the interests of the community.

## **CONCLUSIONS AND SUGGESTIONS**

Based on the results and discussion, it can be concluded that the oversight function of the Mamuju Regency House of Representatives over Regional Budget utilization constitutes an integral element of good local governance. Integrated with the legislative and budgetary functions, this oversight function is crucial in ensuring the accountability and transparency of regional financial utilization. One of the main focuses of this oversight function is supervising Regional Budget utilization, a vital instrument in supporting development and realizing public welfare. The optimization of the oversight function of the Mamuju Regency House of Representatives, which includes, among other things, the exercise of the rights of interpellation, inquiry, and expressing opinions, is a determining factor in preventing corruption and guaranteeing the effectiveness of the Regional Budget utilization.

The accountability mechanisms for Regional Budget management in Mamuju Regency encompass coherent and systematic stages. Commencing with the formulation and enactment of the Regional Budget through a democratic and participatory political process, this mechanism proceeds to the implementation stage, which is closely monitored by the Mamuju Regency House of Representatives to ensure the efficiency, effectiveness, and conformity of budget allocations with their intended purposes. Furthermore, crucial stages include the submission of the accountability report by the Regency Government and the audit report by the Audit Board, which present a comprehensive evaluation of the performance of Regional Budget utilization. The principles of transparency and accountability form the foundation for each stage

within this mechanism, while performance evaluation and assessment serve as instruments to measure the effectiveness of Regional Budget utilization and identify areas for improvement.

Based on the above conclusions, several strategic steps are recommended to optimize the oversight function of the Mamuju Regency House of Representatives over Regional Budget utilization. The supporting elements of the Mamuju Regency House of Representatives, namely the Leadership, Commissions, Budget Committee, Regional Legislation Committee, Deliberative Committee, and Ethics Body, are expected to enhance synergy and coordination in carrying out the oversight function. The Leadership should guide and facilitate the supporting elements of the Mamuju Regency House of Representatives in effectively performing their oversight duties. The Commissions of the Mamuju Regency House of Representatives need to enhance the capacity and competence of their members in regional financial management and conduct more in-depth oversight of programs and activities within their respective sectors. The Budget Committee should be more meticulous in analyzing and evaluating the Draft Regional Budget proposed by the Regency Government, while the Regional Legislation Committee needs to ensure that the resulting Regency Regulations support the realization of sound regional financial governance. The Deliberative Committee should formulate meeting agendas that allow for in-depth deliberation on crucial issues related to Regional Budget utilization, and the Ethics Body needs to uphold the code of ethics of the Regional House of Representatives to guarantee the integrity and professionalism of its members in carrying out oversight duties.

The Audit Board is expected to improve the quality of audits and expand the scope of audits over Regional Budget utilization. The audit reports produced by the Audit Board should be prepared more comprehensively and provide more specific and measurable recommendations, thereby facilitating follow-up actions by the Mamuju Regency House of Representatives and the Regency Government. The Mamuju Regency Government is expected to enhance transparency and accountability in Regional Budget management by providing easy public access to information regarding budget utilization. Moreover, the Regency Government also needs to improve responsiveness to the findings and recommendations of the Mamuju Regency House of Representatives and the Audit Board and seriously follow up on each of these findings. Public participation in overseeing Regional Budget utilization also needs to be enhanced by organizing public discussion forums, socializing government programs and activities, and providing an effective public complaint mechanism. Thus, the public can actively oversee public funds and ensure that the Regional Budget is utilized for the common good.

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