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BEYOND TECHNOCRATIC GOVERNANCE: ESTABLISHING A 'MASLAHAH AUDIT' FRAMEWORK FOR CENTRALIZED PMO DIRECTIVES IN INFRASTRUCTURE MEGAPROJECTS

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Abstract. *Megaprojects are conventionally evaluated through restrictive technocratic parameters—namely, on-time, on-budget, and within-scope metrics—frequently failing to capture long-term socio-distributive impacts and structural fiscal exposures. This study addresses this evaluative void by establishing a novel evaluation framework termed the 'Maslahah Audit,' derived from the systemic principles of Maqasid Shariah. Adopting an interpretive-constructivist lens and an instrumental case study design, we examine a multi-billion-dollar Metropolitan Light Rail Transit (MLRT) megaproject governed by a centralized PMO Directive structure. To meet rigorous international research ethics, all institutional identities and informant profiles are strictly anonymized using functional codes. Primary empirical data collected from 18 purposively selected key informants—including ministerial regulators, state-owned enterprise (SOE) executives, corporate finance heads, and Sharia scholars—were cross-examined via comprehensive documentary triangulation. Reflexive thematic analysis reveals that while the centralized PMO Directive model drives technical acceleration, its hyper-centralization introduces severe 'single-point decision-making' vulnerabilities. Furthermore, critical ethical tensions manifest in the protection of life (hifz al-nafs) regarding substantive public engagement during land acquisition, and the protection of wealth and generation (hifz al-mal and hifz al-nasl) due to persistent cost overruns and reliance on long-term state-backed debt syndications. This study argues for a paradigm shift from purely technocratic controls to values-driven governance networks, offering the 'Maslahah Audit' as a standardized diagnostic tool to ensure public investments deliver absolute holistic welfare (maslahah).*

Keywords: *Maqasid Shariah, Maslahah Audit, Megaproject, Project Governance, PMO Directive.*

Abstrak. *Megaproyek infrastruktur sering kali dievaluasi menggunakan parameter teknokratis yang sempit (on time, on budget, on scope), sementara dampak sosial jangka panjang dan keberlanjutan fiskal sering terabaikan. Penelitian ini bertujuan untuk menjembatani kesenjangan tersebut dengan membangun kerangka evaluasi baru yang disebut 'Audit Maslahat' berbasis Maqasid Syariah. Menggunakan pendekatan interpretif-konstruktivis dengan desain studi kasus instrumental pada Megaproyek Komuter Rel Metropolitan (Metropolitan Light Rail Transit/MLRT) di negara berkembang dengan mayoritas Muslim—yang dikelola oleh struktur PMO Directive yang sentralistik—penelitian ini mengoperasionalkan lima pilar Maqasid menjadi indikator diagnostik kualitatif yang nyata. Demi mematuhi etika penelitian internasional yang ketat serta melindungi kerahasiaan institusional dan narasumber, seluruh identitas asli, nama organisasi spesifik, dan nama proyek disamarkan ke dalam kode fungsi institusional. Data primer dikumpulkan melalui wawancara mendalam dengan 18 narasumber kunci yang dipilih secara purposif, termasuk regulator kementerian, direktur PMO tingkat eksekutif Badan Usaha Milik Negara (BUMN), kepala operasional keuangan, dan pakar Syariah eksternal, yang divalidasi melalui triangulasi dokumen. Hasil analisis tematik* *refleksif menunjukkan bahwa meskipun PMO Directive unggul dalam percepatan teknis dan transparansi struktural, sentralisasi yang ekstrem menciptakan kerentanan 'single-point decision-making'. Ketegangan etis yang signifikan muncul pada pilar perlindungan jiwa (hifz al-nafs) terkait pelibatan publik yang substantif selama relokasi lahan, serta pilar perlindungan harta dan keturunan (hifz al-mal & hifz al-nasl) akibat cost overrun yang masif dan ketergantungan pada utang jangka panjang yang dijamin negara. Penelitian ini menyimpulkan bahwa evaluasi megaproyek harus bergeser dari paradigma teknokratis ke paradigma berbasis nilai, serta menawarkan 'Audit Maslahat' sebagai instrumen tata kelola standar untuk memastikan investasi publik menghasilkan kemaslahatan holistik yang absolut.*

Kata Kunci: *Maqasid Syariah, Audit Maslahat, Megaproyek, Tata Kelola Proyek, PMO Directive.*

Introduction

Large-scale public infrastructure initiatives, colloquially classified as megaprojects, have been globally embraced by emerging economies as foundational instruments for macro-economic acceleration, architectural-spatial transformation, and regional socio-technical connectivity (Flyvbjerg, 2014). Within dense Muslim-majority nations experiencing aggressive capitalization, such as Indonesia, national strategic trans-urban railway networks require the allocation of historic capital scales and long-term public fiscal liabilities (Hurley et al., 2019). However, across the evolutionary trajectory of modern project management theory, the operational parameters utilized to gauge megaproject performance have suffered from acute ontological reductionism (Flyvbjerg, 2014). Institutionalized metrics routinely isolate project auditing within a narrow iron-triangle: absolute schedule adherence, strict cost compliance, and rigid technical scope fulfillment (Flyvbjerg, 2014). As rigorously articulated by Afifah and Badaruddin (2024), this restrictive technocratic paradigm effectively fosters an evaluative vacuum that disregards systemic socio-distributive consequences for marginalized populations, systemic local landscape re-engineering, and long-term intergenerational sovereign debt exposures.

Viewed through the foundational tenets of Islamic social finance and public development economics, this isolated technocratic focus is fundamentally compromised (Chapra, 2008). Sovereign or state-backed asset allocation within an ethical framework is philosophically barred from pursuing raw output velocity or material capital accumulation in isolation; it must be intrinsically oriented toward the preservation of public welfare (maslahah) and the manifestation of multi-level institutional justice ('adl) (Dusuki & Abdullah, 2007). Consequently, conventional accounting cost-benefit matrices must expand to incorporate multi-layered moral accountability, institutional transparency, and socio-ecological sustainability whenever sovereign funds or public mandates are deployed (Zuhdi, 2024). This empirical modification is urgently demanded in emerging industrial spaces where megaprojects are structurally vulnerable to systematic planning errors, cost escalation, and aggressive external credit lines. Ironically, contemporary organizational design adaptations—specifically the deployment of high-tier, board-level Project Management Office (PMO) Directive variants—frequently end up exacerbating this technical insularity by suppressing organic, collaborative stakeholder deliberation in favor of executive administrative speed (Musawir et al., 2020).

An analytical evaluation of current literature exposes a profound epistemic gap across two distinct academic domains. On one side, mainstream project management scholarship rigorously details the functional utility of specialized PMO controls in enhancing portfolio visibility, schedule integration, and systemic quality assurance (Monteiro et al., 2016; Sandhu et al., 2024). Nevertheless, these analyses remain epistemologically anchored to positivist, Western-centric corporate governance assumptions, omitting alternative value architectures and structural ethical frameworks (Arbabi et al., 2020). On the other side, classical and contemporary Islamic economic scholarship explicitly defines the macro-philosophical parameters of Maqasid Shariah—the unconditional preservation of faith (hifz al-din), life (hifz al-nafs), intellect (hifz al-aql), posterity (hifz al-nasl), and wealth (hifz al-mal) (Al-Ghazali, 1997; Auda, 2008). Yet, as critically observed by Chapra (2008), these values remain localized at high levels of theoretical abstraction, missing a replicable, empirically validated operational diagnostic architecture capable of auditing contemporary infrastructure performance. Thus, an actionable methodology for a value-driven 'Maslahah Audit' remains completely missing from modern empirical governance frameworks (Zuhdi, 2024).

To bridge this epistemic void, this study investigates a premier Metropolitan Light Rail Transit (MLRT) megaproject in Indonesia. This national strategic venture serves as a highly representative empirical laboratory for international literature, as it uniquely combines extreme capital volume, absolute political prioritization from central authorities, and execution via state-owned enterprise (SOE) ecosystems. Crucially, the project operates under a highly centralized PMO Directive configuration embedded directly within the executive board room. This specific management arrangement provides an ideal environment to analyze the systemic friction generated when top-down technocratic acceleration collides with the realization of comprehensive public maslahah. By converting the five classical objectives of Islamic jurisprudence into tangible qualitative indices, this article aims to establish how a value-driven audit model can pivot project execution from purely tracking physical outputs to actively safeguarding social outcomes, fiscal transparency, and intergenerational equity.

Literature Review

Project Management Office (PMO) Directive and Governance Failure

Within structural contingency theory and modern administrative science, the PMO is conceptualized as a dedicated organizational entity tasked with standardizing project governance, institutionalizing methodic uniformity, and acting as a central knowledge broker across disparate corporate boundaries (Monteiro et al., 2016). The PMO Directive variant represents the absolute maximum threshold of organizational control, possessing explicit authority to directly manage corporate resources, enforce standardized execution templates, and assume direct command over tactical project managers (Musawir et al., 2020). However, project governance experts note that this extreme centralization introduces unique systemic risks, frequently culminating in operational failures due to the single-point decision-making anomaly (Sandhu et al., 2024). Hyper-centralized organizational structures routinely foster policy insularity, decouple executive boards from real-time operational feedback loops, and systematically suppress the collaborative check-and-balance infrastructure required to diagnose early planning deviances and mitigate localized friction (Musawir et al., 2020).

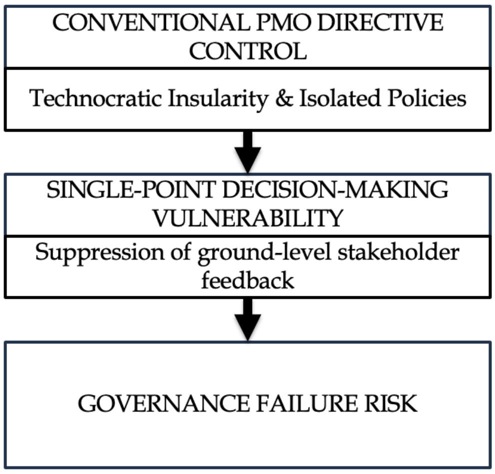

Figure 1. Risk Management Workflow for the Centralized PMO Directive

Ethical Tensions: Utilitarianism versus Deontology

Auditing complex, multi-stakeholder megaproject networks reveals a persistent operational friction between Western utilitarian and deontological ethical paradigms (Silva et al., 2023). Utilitarian logic validates strategic interventions based entirely on net post-project aggregate utility optimization—popularly operationalized as the manifestation of the greatest good for the greatest number of citizens (Flyvbjerg, 2014). PMO Directive frameworks routinely weaponize this specific moral rationale, using the long-term public transit utility or macro-economic spatial integration of an asset to justify aggressive schedule compression, automated land clearance, and the override of marginalized local resistance (Flyvbjerg, 2014). Conversely, deontological ethics demands absolute structural compliance with procedural moral duties, distributive fairness, and unconditional human rights, completely decoupled from the scale of the eventual output utility (Silva et al., 2023). Maqasid Shariah serves as a comprehensive synthesis here, establishing an evaluative framework where procedural integrity (deontology) and actualized societal welfare (utilitarianism) are functionally co-dependent and structurally inseparable (Auda, 2008).

Stakeholder Theory and Maqasid Shariah

Conventional Stakeholder Theory establishes that a strategic infrastructure project cannot look at success merely through the lens of capital optimization for equity owners; it must equitably create value for all localized and socio-political entities impacted by the asset's footprint (Silva et al., 2023). In Islamic socio-economics, this core premise intersects directly with the legal principles of shura (authentic consultation) and 'adl (distributive equity) (Dusuki & Abdullah, 2007). By integrating the multi-dimensional analytical lens of Maqasid Shariah, the baseline parameters defining who constitutes a legitimate stakeholder are significantly expanded (Auda, 2008; Chapra, 2008). Under this value-driven paradigm, the boundary of stakeholders extends far beyond corporate actors or immediate land owners; it formally integrates vulnerable localized populations subject to physical displacement, regional ecological networks, and future generations of taxpayers who are legally bound to amortize the long-term sovereign debt liabilities generated by current executive board decisions (Auda, 2008; Chapra, 2008).

Method

This study adopts a rigorous qualitative methodology utilizing an instrumental case study design to unravel the fine-grained operational realities at the intersection of modern infrastructure controls and non-Western ethical values (Braun & Clarke, 2019). The target locus is an Indonesian MLRT megaproject, selected as an ideal analytical site due to its complex multi-tiered financing structure and full implementation of an executive, board-level PMO Directive configuration (Musawir et al., 2020). Epistemologically, the inquiry is grounded within an interpretive-constructivist paradigm, investigating project governance dynamics through the strategic social constructions and operational reflections of its primary leadership actors (Braun & Clarke, 2019). To adhere to strict global research ethics, protect institutional standing, and ensure objective, unbiased academic evaluation, all informant names, corporate markers, and regional nomenclature are anonymized using functional institutional codes.

Primary empirical data were extracted via exhaustive, semi-structured interviews executed between May and August 2025 with 18 elite key informants selected through strict purposive sampling protocols. The strategic informant profile is categorized under the following functional institutional codes: Sectoral and fiscal regulators are anchored under code R-01 (Pejabat Pembuat Komitmen Proyek, Ministry of Transportation). Executive PMO directors and portfolio controllers are encoded as PMO-Exec-01 (VP PMO Operation), PMO-Exec-02 (VP PMO Risk, Finance, HR & Legal), PMO-Strat-03 (Senior Strategic Advisor, PMP certified), PMO-Tact-04 (Tactical Management Expert, PMP certified), PMO-Ops-05 (Operational Delivery Specialist, PMP certified), and PMO-Team-06 (Technical Analyst). Corporate financial management is represented by FIN-Exec-01 (Executive VP Finance) and FIN-Ops-02 (VP Finance Operation). Contractor engineering teams and global risk technical advisors are encoded from CON-01 through CON-Oversight-08. External academic scholars specialized in Maqasid frameworks and project systems are indexed as EXP-Sharia-01 through EXP-PM-05.

To satisfy international peer-review validation standards, primary interview transcripts were systematically cross-examined against a rich array of secondary data through multi-angle documentary triangulation (Braun & Clarke, 2019). The analyzed documentation spans the original project Feasibility Study (FS), internal SOE Corporate Board Regulations, official financial realization ledgers, national sovereign debt guarantee agreements, and independent external audit reviews (Cromer, 2025). Data processing followed a theory-driven reflexive thematic analysis, utilizing the classical five pillars of Maqasid Shariah as an explicit deductive analytical lens (Auda, 2008; Braun & Clarke, 2019). To transform these abstract objectives into a concrete project control matrix, an original qualitative scoring instrument (Scale 1–5; 1: Highly Compromised, 5: Fully actualized) was built to map Shariah ethical safeguards directly onto technical infrastructure execution indices (Dusuki & Abdullah, 2007). The precise breakdown of this triangulation protocol is mapped out in Table 1.

Table 1. Triangulation Protocol

Maqasid Indicator	Primary Data Source	Secondary Data Source	Validation Technique	Validity Status
Hifz al-Din	FIN-Exec-01, EXP-Sharia-01	Master Contracts, Regulations	Triangulation	Verified Consensus
Hifz al-Nafs	PMO-Exec-01, PMO-Ops-05	Corporate OHS SOPs, Logs	Triangulation	Perceptual Variance
Hifz al-Aql	PMO-Exec-01, EXP-PM-03	Training Modules, Capacity Reports	Cross-confirmation	Verified Limitations
Hifz al-Nasl	FIN-Exec-01, FIN-Ops-02, R-01	Fiscal Projections, Guarantees	Document Alignment	High Consistency
Hifz al-Mal	FIN-Exec-01, PMO-Exec-02	Ledger Releases, External Audits	Cross-referencing	Verified Deviances

Results and Discussion

Primary empirical findings clarify that the activation of the centralized PMO Directive model managed by the SOE Executive Board achieved notable success under standard technocratic parameters (Cromer, 2025). The integrated leadership team managed to synthesize all critical engineering interdependencies into an operational daily IPMS matrix, effectively standardizing multi-stakeholder interfaces and eliminating standard bureaucratic delays typical of multi-ministerial infrastructure channels (Monteiro et al., 2016). However, an independent, values-driven analysis reveals that this intense structural drive for schedule velocity caused substantial ethical frictions where the pursuit of engineering efficiency parameters directly compromised the qualitative actualization of comprehensive public welfare (Dusuki & Abdullah, 2007).

The Dilemma of Hifz al-Nafs: Procedural Consultation versus Substantive Shura

The preservation of life (hifz al-nafs) fundamentally mandates the complete protection of human safety, bodily dignity, and the socioeconomic security of all populations impacted by infrastructure re-engineering (Al-Ghazali, 1997; Chapra, 2008). On the internal operational front, the audited MLRT megaproject demonstrated superb performance execution, deploying incredibly rigorous Occupational Health and Safety (OHS) frameworks that successfully logged a verified zero-accident milestone across high-risk elevated construction spans (Cromer, 2025). This operational focus was explicitly cross-examined and confirmed during structural interviews with PMO-Exec-01.

Nonetheless, a critical analysis of the project's external societal border reveals severe ethical deficiencies. The operational protocols governing land acquisition, physical displacement, and community relocation successfully satisfied formal legal-utilitarian guidelines, but failed to meet the rigorous criteria of deontological Islamic ethics (Silva et al., 2023). As candidly articulated by a tactical delivery specialist (PMO-Ops-05), the community engagement forums executed by the centralized PMO functioned primarily as top-down, unidirectional notification channels. Instead of acting as substantive, open platforms for authentic consultative shura designed to protect the economic vulnerabilities of local communities, these forums were leveraged as administrative tools to socialize pre-determined, static executive board decisions (Dusuki & Abdullah, 2007). The resulting local displacement, friction, and persistent compensation disputes indicate that accelerating structural transit velocity runs the risk of sacrificing the socioeconomic baseline of vulnerable groups to deliver aggregate macro-mobility (Flyvbjerg, 2014).

Systemic Exposures in Hifz al-Mal and Hifz al-Nasl: Cost Overruns and Intergenerational Debt

Analyzing the megaproject's financial governance through the dual objectives of asset protection (hifz al-mal) and intergenerational posterity preservation (hifz al-nasl) identifies severe vulnerabilities across the infrastructure program (Auda, 2008; Chapra, 2008). The PMO Directive's singular reliance on technically driven speed parameters directly weakened rigorous engineering cost-containment frameworks, resulting in an immediate and massive cost overrun (Flyvbjerg, 2014). According to detailed data from a senior strategic advisor (PMO-Strat-03), this severe financial deviation emerged due to unforeseen subterranean geological complexities that were exacerbated by late-stage engineering design misalignments across multi-party contractor interfaces.

To absorb this multi-million dollar budget overrun, the project was forced to secure emergency funding via massive State Equity Injections alongside heavily restructured commercial banking credit lines (Afifah & Badaruddin, 2024). This complex financial layout was critically evaluated by executive financial leadership (FIN-Exec-01), who confirmed that generating heavy sovereign-backed credit liabilities significantly exposes the state's structural budget to long-term fiscal trap risks (Hurley et al., 2019). From an Islamic macroeconomic standpoint, a centralized corporate PMO relying on future state equity reserves to absorb contemporary planning inefficiencies directly mended the principles of hifz al-nasl (Chapra, 2008). This structural arrangement effectively shifts heavy financial liabilities onto future generations of taxpayers, forcing them to amortize massive structural debt generated by contemporary executive boardrooms (Afifah & Badaruddin, 2024). This assessment is validated by our primary Maqasid expert (EXP-Sharia-01), who stresses that the realization of immediate infrastructure utility cannot be ethically justified if it systematically degrades the socioeconomic rights of future posterities.

Table 2. Results of the "Audit Maslahah" evaluation of the MLRT Megaproject

Maqasid Pillar	Metric Definition	Empirical Core Findings	Score	Pivot Recommendation
Hifz al-Din	Systemic integrity, contractual ethics.	Dense internal auditing; high structural reliance on conventional interest loans.	2	Transition toward Asset-Backed Infrastructure Sukuk frameworks.
Hifz al-Nafs	Workplace health and public equity.	Flawless internal safety execution; top-down expropriation protocols.	3	Institutionalize binding multi-stakeholder consultative shura models.

Hifz al-Aql	Tech transfer, local human capitalization.	Systematic knowledge repository; foreign monopolies in elite engineering fields.	3	Enforce legal capacity-building blueprints for local engineering syndicates.
Hifz al-Nasl	Fiscal durability, posterity protection.	Significant public transport utility; heavy state liability shifting onto future taxpayers.	2	Maximize commercial transit non-farebox revenues through TOD networks.
Hifz al-Mal	Cost containment, variance control.	Standardized e-procurement platforms; massive structural cost overruns.	2	Deploy independent risk engineering units armed with predictive warning triggers.

Conclusion

This study provides a critical values-driven evaluation of a highly centralized PMO Directive configuration managing a multi-billion dollar urban rail transit megaproject through the structural framework of Maqasid Shariah. The empirical data establishes that outstanding technocratic efficiency across schedule and quality baselines does not automatically yield the actualization of genuine public maslahah (Dusuki & Abdullah, 2007). While the executive PMO Directive is highly optimized to drive physical engineering acceleration and enforce strict workplace safety standards, its extreme structural centralization creates severe operational vulnerabilities via single-point decision-making, systemic planning cost overruns, and top-down, non-consultative stakeholder communication pathways (Musawir et al., 2020; Sandhu et al., 2024). Concurrently, the infrastructure execution systematically degrades hifz al-nafs across its community borders, while simultaneously exposing hifz al-mal and hifz al-nasl by transferring heavy, long-term sovereign-backed debt syndications onto future generations of taxpayers (Auda, 2008; Flyvbjerg, 2014).

As its primary conceptual contribution, this paper establishes the 'Maslahah Audit' as a replicable, empirically grounded framework capable of reconciling rigid engineering project controls with Islamic developmental ethics (Zuhdi, 2024). From a macro-policy standpoint, this study demonstrates that sovereign central planners, transportation regulatory ministries, and SOE infrastructure consortia must formally incorporate the 'Maslahah Audit' framework directly into the inception stages of all future project Feasibility Studies (Chapra, 2008). The evaluation of national strategic infrastructure assets can no longer rely solely on conventional iron-triangle metrics; instead, it must formally integrate verifiable indicators of distributive equity, risk-sharing financing models, and intergenerational fiscal durability to ensure that massive public capital deployments manifest a development blueprint that operates as a genuine rahmatan lil ʻalamin (Dusuki & Abdullah, 2007).

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