



The Relevance of fiqh muamalah in the implementation of government procurement of goods and services in Mamuju Regency

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ABSTRACT

Based on the principles of fiqh muamalah, the procurement of goods and services can be understood as a socio-economic transaction aimed at satisfying human needs that cannot be met individually, requiring the involvement of others through a structured process that minimizes conflicts. This research was conducted within the administrative jurisdiction of the Mamuju regency government, focusing on various regional organizations (OPDs). Qualitative data were employed as the primary research approach, with secondary data sources comprising information from within and outside institutions regarding the systems and procedures for government procurement of goods and services. The research methodology applied in this study was descriptive qualitative analysis, delving into the intricacies of each stage of government procurement of goods and services in Mamuju regency and exploring the alignment of these processes with the principles of fiqh muamalah. Findings reveal that the identification of needs has room for improvement to align with established regulations. The determination of goods and services is meticulously conducted, and procurement methods are selected after thorough assessment. It can be concluded that government procurement in Mamuju has demonstrated alignment with several of these principles, emphasizing fairness, honesty, impartiality, and competitive pricing. Overall, this study sheds light on the government procurement processes in Mamuju Regency and their alignment with Islamic commercial jurisprudence principles, providing insights into potential areas for improvement and emphasizing ethical and just practices in procurement activities.

Keywords: Fiqh; muamalah; procurement; government

1. INTRODUCTION

Procurement of goods and services in the perspective of *Fiqh muamalah* is a buying and selling activity as a social process or precisely referred to as an economic interaction that the age is as old as a human civilization which aims to meet human needs which cannot be fulfilled alone because it must involve other people. Since humans have needs that cannot be fulfilled by themselves, they do transactions or buying and selling activities. In order to make the activities run orderly and not cause conflict, therefore, the rules for buying and selling activities are created both in social and religious order. One of the examples is the law of buying and selling in Islam. The legal rules of buying and selling in Islam are also known as *muamalah* law. This law was originally implemented to protect the rights of Muslims in conducting transactions. Even nowadays, after going through various changing times, Islamic law is still used. In accordance with Islamic law or Islamically prescribed, buying and selling is the transfer of goods or the exchange of property voluntarily without compulsion and is not prohibited, in this case it is not usury.¹

Based on Hanafiah's meaning, buying and selling or *al-ba'i* is interpreted definitively as the exchange of property for something that is compatible with the selling value which can bring benefits to both parties. Therefore, it can be concluded that buying and selling is the process of transferring property or exchanging goods by both parties without compulsion or voluntarily so that there is no intimidation from other people or third parties. The existence of witnesses in buying and selling is relative, they may or may not exist depends on the conditions in the field and the value of the goods being traded. This is because the presence of witnesses makes the existence of buying and selling confirmed. *Mahallul 'aqd* requires the object or goods agreed are existed in reality, which can be handed over when an agreement occurs and the item is not prohibited based on *syara'* or law in Islamic rules. *Al'aqidaian* are the parties carrying out the contents of the agreement who meet the requirements such as *aqil baligh*, having healthy mind, mature or not *mumayyid* and capable in law.²

The rules of buying and selling in Islamic law are also stated that almost the same as the principles of buying and selling according to state law which are recorded in the Indonesian Civil Code (*Burgelijk Weetboek*) in article 1457 and article 1458. In this case, the article 1457 of the Indonesian Civil Code (*Buegelijk Weetboek*) reads that buying and selling is an agreement in which one party binds himself to surrender an object and the other party to pay the price that has been promised. Meanwhile, Abdulkadir Muhammad explained that a buying and selling agreement is an agreement whereby the seller transfers or agrees to transfer the property rights of the goods to the buyer in exchange for a sum of money which is called as the price.³ Another brief explanation of buying and selling definition listed in article 1458 of the Indonesian Civil Code (*Buegelijk Weetboek*) which reads buying and selling is considered done when the two parties have reached an

¹ Syukri Iskak: 2012, *sistim perbankan di indonesia dalam perspektif fikih ekonomi*.. yogyakarta Fajar Media Press, h.167-168

² Munir Salim, *Journal.Uin-Alaudin.Ac.Id*, Vol 6 No2 2017, diakses 11/8/2020

³ Abdulkadir Muhammad, 2010, *Hukum Perjanjian*. PT alumni h. 24

agreement related to the goods and the price even though the goods have not been delivered and the price as not been paid yet. It means that the elements of buying and selling have been fulfilled, therefore, if there is a violation in buying and selling, then, this problem can be legally processed even though it is conducted online.⁴

Buying and selling agreements can be considered valid both in Islamic and state law with almost the same manifestation. The parties who bind themselves must fulfill the legal requirements of the buying and selling agreement, they are:

- a. There is an agreement that binds the seller and buyer; they exist in the buying and selling agreement.
- b. There is an ability to make an agreement, mature, *aqil baligh*, not crazy, and mentally and physically sane.
- c. There is a certain subject matter in terms of goods or objects being traded.
- d. There is a cause that is not prohibited based on norms, religion, or based on laws implemented in Indonesia.

Buying and selling are considered done between the two parties when an agreement has been reached regarding an item to be purchased with the price of the item. However, the goods have not been delivered, and the price has not been paid. It reveals the existence of an agreement between the two parties, and both parties are bound by each other to carry out what has been agreed. If one party tries to break the promise of an agreement, the other party can sue the party that breaks the agreement. It is not permissible to cancel the buying and selling agreement unilaterally because it can be sued for compensation.

2. METHODS

a. Location and Time of the Research

Astronomically, Mamuju is located between 10 38' 110" - 20 54' 552" South Latitude and 110 54' 47" - 130 5' 35" East Longitude or in the southern part of the equator. Based on its geographical position, Mamuju Regency has the following boundaries: North - Central Mamuju Regency; South - Majene, Mamasa, and South Sulawesi Provinces; West - Makassar Strait; East - South Sulawesi Province. Most of the area of Mamuju Regency is located on the Sulawesi island. Bala Balakang Island sub-district is located in Bala Balakang Island. Bala Balakang Island is a group of islands in the Makassar Strait bordering Kalimantan waters. Geographically, Mamuju Regency has an area of 4,979.89 km² which is administratively divided into 11 districts. The largest district is Kalumpang with an area of 1,801.71 km² or 36.18 percent area of Mamuju regency in total. Meanwhile, the district

⁴ <https://www.google.com/search?client=firefox-b-&q=KUHPperdata+%28Buegelijk+Wetboek%29+,diakses,07/12/2022>

with the smallest area is Bala Balakang islands with an area of 1.48 km² or 0.03 percent and the location is the farthest from the capital of Mamuju regency. The locations used or selected as the research sites or objects were in the scope of the Mamuju regency government in the Procurement Service Section of the regional secretariat and several OPDs that sampled with large budget categories, such as Public Work and Housing (PUPR) Office, Health Office, National Education Office and Plantations Horticultural Food and Animal Husbandry Office. This research was conducted from February to March 2023 (two months).

b. The Type and Source of Data

The type of data in this research was qualitative data, while the source of data was secondary data in the form of explanations of information from inside and outside of institutions, related to the system and procedures for government procurement of goods and services.

c. The Data Collection Technique

The data collection techniques used in this research were the library method and field research. The library method is a data collection method that is applied by quoting books that are related to the object being researched by the researcher, while the field research method is a method used to analyze the problems faced in several ways. Three kinds of instruments were used to collect the data, namely observation, interview, and documentation study. Observation is the direct and systematic recording of the research object to gain a real picture of the research object. Interview method is the technique of collecting the data by doing oral question and answer with the participants as the main informants: Budget User (PA)/ Budget User Authority (KPA), Commitment Making Officer (PPK) Procurement Officer, Selection Working Group, and Provider. While, for the supporting informants were Activity Technical Implementation Officers (PPTK), the Head of Planning Subdivision, and the Support Team if it exists in each OPD that became the participants and UKPBJ/Procurement Unit Section at the Regional Secretariat of Mamuju Regency. On the other hand, the Documentation Study is a study that was done due to the limited source of references from the existing library. Therefore, the researcher also searched for reliable references on related sites in order to obtain additional literature and the other data needed.

d. The Data Analysis Technique

The data analysis applied in this research was descriptive qualitative which elaborated the process of procuring government goods and services (planning, preparation, and implementation stage) and the relevance of *fiqh muamalah* in the implementation of government procurement of goods and services in Mamuju regency.

Table 1. The relationship between the principles of government procurement of goods and services and the requirements of buying and selling in *Fiqh muamalah*

No	The Principles of <i>PBJP</i>	The Principles/Requirements of Buying and Selling/ <i>Muamalah</i> in Islam
1	Efficient, Effective	<p>Ridho and willing</p> <ul style="list-style-type: none"> • Sellers and buyers do the transactions consciously and willingly/ Principle of Willingness (mutually willing/ <i>Ridhaiyyah</i>)/ Freedom/ <i>ijab qabul</i>. • Principle of Freedom / <i>khiyar</i>, there is an opportunity to accept or reject • There is a contract of buying and selling agreement for both parties to the transaction. Willingness/ <i>Akad Ijab</i> and <i>Qabul</i>.
2	Transparency	<p>Honest (Transparent)</p> <ul style="list-style-type: none"> • There is correct and complete information about the quality, price, and time of delivery of goods. – Not cheat. • The goods traded are fully owned by the seller/Honesty/Accountability/Objects of buying and selling • The parties concerned, buyers and sellers, must be matured, capable, and conscious when making transactions. Honesty, fairness, transparency, openness, accountability.
3	Transparent, open, fair, compete	<p>Honest</p> <ul style="list-style-type: none"> • Leaving prohibited interventions/ Monopoly/ Unfair competition. • Principle of God (Tauhid) No exploitation, No usury.
4	Accountable	<ul style="list-style-type: none"> • The principle of fairness/ accountability/ fairness to everyone/ fair pricing. • The Principle of Freedom / <i>khiyar</i> there is an opportunity to accept or reject. • Halal / Objects being traded are not prohibited or unlawful goods / Principles of Benefit / Halal goods buying and selling transactions.
5	Transparent, Open	<ul style="list-style-type: none"> • Avoiding exploitation/ honesty/ openness/fairness • Principle of God (Tauhid) No exploitation, No usury. • The object of buying and selling can be handed over voluntarily/honesty

3. RESULTS AND DISCUSSION

a. Government Procurement Process of Goods and Services in Mamuju Regency

Procurement of government goods and services is an activity to gain goods or services whose process starts from planning needs until the completion of the entire series of activities to obtain government goods and services. Procurement of goods and

services can be divided into two, the procurement of goods and services in the government sector and the procurement of goods and services in private or companies.⁵ The procurement of government goods and services, whether carried out through government management or through third parties or goods and services providers who basically has the goal to get added value or maximum benefits from the procurement of goods and services. Value for money is a dependent indicator that can be realized if it is supported by good procurement of goods and services preparations based on the procurement package required by the goods and services users.

1) How is the process of procurement of goods and services planning in Mamuju regency?

The government procurement of goods and services planning includes several activities, they are identification of goods and services procurement, determination of goods and services, determination of procurement methods, packaging and consolidation, the timing of utilization of goods and services, and procurement budget. The results of the procurement planning are contained in the General Procurement Planning (RUP). The series of procurement of government goods and services planning activities are as follows:

a) Identification of Goods and Services Procurement

In relation to the implementation of the procurement process, the identification of needs is very important, and determining the level of success in the achievement of development implementation and the achievement of programs that are right on target based on the basic needs of the community and government. Whereas the identification of needs is the starting point of the procurement planning process. From the results of interviews with 4 (four) OPDs who became informants in this research, the implementation of the process of identifying the needs for goods and services in Mamuju Regency has not run optimally as the planning stages for the procurement of government goods and services regulated in the Government Goods and Services Procurement Policy Agency Regulation No. 11 the Year 2021. While, the planning process for the procurement of goods and services is still considered as an independent stage, after the process of identifying and preparing the Regional Government Work Plan (RKPD) as outlined in the Budget Work Plan and after the ratification of the APBD becomes the List of Budget Planning (DPA) which becomes the development planning cycle regions, therefore, the complete identification process of supplementary and supporting activities for the functioning of the goods procured.

b) The Determination of Goods and Services

The next stage is determining government goods and services. Based on the interview result with relevant institutions as the participants in this research, it can be concluded that all importers look at the determination of the type of government

⁵ <https://eprocurement-indonesia.com/pengertian-pengadaan-barang-dan-jasa/> 03/10/22

procurement of goods and services starting by looking at survey results, identification and proposals proposed, then input in General Procurement Plan System (SiRUP) and coordinates with other related parties to determine the type of procurement, whether it is included in the type of procurement of goods or construction work, consulting services and other services.

c) The Determination of Procurement Method

The stage of determining the method of procurement, in this stage PPK tries to determine the method of procurement through government management or through Providers. Based on the results of the research data analysis, it was found that PPK/PA in implementing the determination of procurement methods after the proposal was identified invited the Selection Working Group for the Service Section for Procurement of Government Goods and Services and the inspectorate to conduct an assessment, then presented the SiRUP operator to determine whether to be managed by themselves or using a provider and use the procurement method utilized. Besides, the results of the interviews conducted at this stage revealed that some of the institutions involved have not been able to distinguish between the planning stages of government procurement of goods and services and the preparation stage of government procurement of goods and services because in this stage a review has been carried out between the implementing agencies of government procurement of goods and services and the Regional Inspectorate as the Employee Internal Supervisory Apparatus (APIP) and has presented a Selection Working Group at the Government Goods and Services Procurement Section at the Regional Secretariat of Mamuju Regency.

d) Packaging and Consolidation

Based on the results of the research that has been conducted, the Regional Apparatus Organizations (OPD) who were interviewed did not fully understand the criteria for packaging the work to be carried out, including not consolidating the procurement package to be carried out.

e) Time of Utilization of Procurement of Goods and Services

In relation to the preparation of a schedule for the procurement of goods/services, based on the results of the research that has been carried out, it is concluded that the PPK/PA has prepared a procurement plan based on the availability of time or the target time to be achieved which is conditioned on the target of actual use of goods and services to be held. So that the efficiency of the procurement of goods and services can be stated to have been realized or achieved.

f) Procurement Budget

In addition to identifying goods and services, types of procurement, and procurement methods, the PPK/PA conducts a joint review between the OPD implementing the activity with the Inspectorate as APIP and the working group for

selecting the section procurement services on the availability of costs for the procurement of goods and services needed and supporting costs at RKA K/L. In this case, if the supporting costs are not yet available, the PPK can propose changes to the budget to the PA/KPA (Budget User/Budget User Authority). From the results of interviews with the government's goods and services procurement planning process in Mamuju regency, it can be concluded that the government's goods/services procurement planning process is still independent, and has not followed the planning cycle of budget preparation stages. The planning for the procurement of government goods/services should have followed the time and stages of preparing the budget plan prior to the ratification of the APBD (Regional Revenue and Expenditure Budget).

2. What is the process of preparing for the procurement of goods/services in Mamuju regency?

Preparation for the procurement of goods and services by the PPK is carried out after the announcement of the RUP (General Procurement Plan) and before the selection process is carried out. The results of the procurement preparation activities by PPK are procurement preparation documents. This procurement preparation document is then submitted to the procurement officer or UKPBJ (Goods and Services Procurement Work Unit). Prior to carrying out the election, this preparatory document will then be reviewed by the Procurement Officer or the Selection Working Group. With the right understanding regarding preparation, either by the PPK or the Selection Working Group, these procurement actors can work effectively using the available resources. The following are the stages of preparation for the procurement of goods and services:

a) Preparation for the procurement of goods and services through In-House management

According to the results of the research, generally, the implementation of procurement through in-house management in Mamuju regency only uses 2 types of in-house management: in-house management, Type I and Type II. The following is the table of the Recapitulation of the Number of OPD in-house management samples based on the type of in-house management in 2022.

Table 2. The type of in-house management used by the OPD as the sample in 2022 fiscal year

No	Sample OPD	Fiscal Year 2022			
		TYPE. I	TYPE II	TYPE. III	TYPE. IV
1	Public Work and Housing (PUPR) Office	Type. I	Type 2		
2	Health Office	Type. I			
3	National Educational Office	Type. I			

4	Food Crops, Horticulture and Livestock (DTPHP) Office	Type. I
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Table 3. The type of in-house management used by the OPD as the sample in 2023 fiscal year

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1	Public Work and Housing (PUPR) Office	Type. I	Type 2		
2	Health Office	Type. I			
3	National Educational Office	Type. I			
4	Food Crops, Horticulture and Livestock (DTPHP) Office	Type. I			

Based on the table above, it can be seen that the use of the self-management type in the last 2 (two) years was for 4 sample OPD (Public work and housing, Health office, Education Office, Food Crops, Horticulture and Livestock (DTPHP) Office uses the in-house management Type I except for the PUPR service that uses type II. At the time of determining the type of in-house management, the service user already knows who will be invited to work with, be it the institution itself, other institutions, civil society organizations, or community groups. Each type of in-house management has specificity in the implementation of the preparation.

[1] Procurement Preparation through Type I In-House Management

PPK coordinates the preparation of type I In-Housing after the establishment of the DIPPA/DPA "Supreme Advisory Council" with regard to target setting set by the PA/KPA "Budget User/Budget User Authority). The following is the implementation of preparation for type I in-house management in the following table.

Table 4. Procurement Preparation Activities through Type I In-House Management

No.	Activity	The Parties	
		Organizer	Determination
1.	Determination of In-House Management	PPK	PA/KPA
2.	Activity plan	Preparation Team	PPK
3.	Implementation Schedule	Preparation Team	PPK

4.	Review of technical specifications/ KAK (Terms of Reference)	Preparation Team	PPK
5.	Review RAB (Budget Plan)	Preparation Team	PPK

[2] Procurement Preparation through Type II Self-Management

After the determination of the DPA taking into account the setting of targets set by the PA/KPA, the PPK coordinates the preparation of type II in-house management. The following is the implementation of preparation for type II in-house management in the following table.

Table 5. Procurement Preparation Activities through Type II In-House Management

No.	Activity	The Parties	
		Organizer	Determination
1.	Self-management organizer: <ul style="list-style-type: none"> • Preparatory Team and Monitoring Team • Implementation team 	PPK is responsible for the budget	PA/KPA is responsible for the budget K/L/PD Executing In-House
2.	Activity plan	Preparation Team	PPK
3.	Implementation Schedule	Preparation Team	PPK
4.	Review of technical specifications/KAK (Terms of Reference)	Preparation Team	PPK
5.	Review RAB (Budget Plan)	Preparation Team	PPK
6.	Finalization and Signing of In- house Management Contracts	PPK and the Leader of the	

b) Preparation for the procurement of goods and services through providers, namely:

[1] Determination of specifications/KAK (Working Template Framework)

Based on the results of the interviews that have been conducted, it can be concluded that the preparation of technical specifications begins with identifying needs, and planning, then together with other related parties, technical specifications are drawn up for the goods or services to be procured.

[2] Self-Estimated Pricing (HPS)

From the results of the interviews that have been conducted, it can be concluded that the HPS preparation stage was preceded by a price survey in the field to several building shops and then matched with the SBU (Business Entity Certificate) that the Regional Government had issued and then given to the consultant to manage the survey data until there is an HPS benchmark with at least 3 comparison prices, then a study is carried out with other related parties to determine HPS. From the study by the appointed technical personnel, HPS was issued for the procurement of government goods and services in the Mamuju Regency.

[3] Determination of draft contracts including down payments and guarantees

According to the results of the interviews that have been conducted, it showed that the preparation or determination of the contract design/form after the planning by the consultant is complete, the PA closes with PPTK (Activity Technical Implementation Officers) in all fields and invites the Working Group and ULP "Procurement Service Unit" to discuss the form of contract that will be used in each activity. In addition, it also discussed giving or using advance payments, adjusted to the request of the provider, but in general, advance payments are made in two stages, such as 70/30%.

3. How is the process of implementing the procurement of goods/services in Mamuju regency?

a) Implementation of self-managed procurement.

In-house management of government procurement of goods and services includes implementation, supervision, and handover activities, including methods for payment and distribution of funds, reporting and accountability for in-house management, as well as sanctions.

[1] Implementation of In-house Management

Based on the results of the interviews it can be described that the implementation of in-house management is carried out if there is already a contract between the provider and the budget user (PA) where the provider in carrying out activities must still refer to the rules, schedules and stages that have been set forth in the contract and the regulations that regulate or technical guidelines that exist.

[2] Payment

The payment for in-house management work is that after the work process is completed the technical team and PPTK conduct a field check whether the implementation of activities is in accordance with the RAB/drawings and physicals in the field are in accordance with the contract and then report to PA to carry out the next disbursement process if it is deemed appropriate, but if it is deemed not in accordance

with the contract, then the executor of the activity or the provider is given the opportunity to complete it with a note that the disbursement recommendation is held until it is completed above 90% and then a disbursement recommendation is made.

[3] Supervision

The results of the interviews showed that the implementation of work supervision is carried out since the work is underway, the implementation of supervision by the technical team and PPTK begins with monitoring or field inspection of the ongoing work stages, which are carried out continuously until the work is declared completed 100% and is in accordance with the RAB, the drawings and the physical field are in accordance with the contract.

[4] Handover

The procedure for handing over work is as follows; after the work process is complete the PPTK technical team and physical consultant check the physical implementation in the field to continue the process of providing disbursement recommendations if it is deemed to have met the requirements or the work is declared to be in accordance with the contract, then PPK submits the results of the work to PA/KPA.

[5] Penalty/Sanctions

From the results of the research that has been conducted in relation to the implementation of sanctions on implementing in-house management, it was concluded that PPK can impose sanctions on executors of in-house management for violations of in-house management implementation based on the assessor.

b) Implementation of procurement through providers

Procurement of goods and services through providers includes preparation for the procurement of goods and services through providers, preparation for selection of providers, implementation of provider selection, execution of contracts, and handover of work results. In carrying out the procurement of goods and services through providers, PA/KPA/PPK/Selection Working Groups may be assisted by Technical Teams, Experts, or PPK Support Teams may also be assisted by Activity Technical Implementation Officers (PPTK). To get out of this problem, it is hoped that the service will send staff or technical personnel who are owned to take part in PBJP training. This is done to reduce dependence on the availability of technical assistance from the Public Works Department, whose number is also very limited. The following stages of implementing the procurement of goods and services through providers are as follows;

1. Procurement Planning

Procurement planning is no longer discussed because it has been discussed in the previous section, namely in the procurement planning section.

2. Procurement Preparation

Procurement preparations are no longer discussed because they have been discussed in the previous section, namely in the preparation for procurement of government goods and services.

3. Election Preparation

Preparation for the selection of Providers by the Selection Working Group or Procurement Officer is carried out after the Selection Working Group or Procurement Officer receives a request for the selection of a Provider from the PPK attached with documents for the preparation of the procurement of goods/services through the Provider submitted by the PPK to the Head of UKPBJ/Procurement Officer.

4. Implementation of Elections

Based on the results of the interview, it can be concluded that the implementation of the selection of providers is carried out after conducting studies with related parties, namely the inspectorate and ULP and other technical agencies or personnel with due regard to the method deemed suitable or appropriate for the implementation of the selection and paying attention to technical instructions from the ministry (if any).

5. Contract Performance

According to the results of interviews in several agencies, it can be concluded that in the implementation of contracts, the PA/PPK parties invited all PPTK and other related parties to discuss the method of implementing contracts carried out by the parties in accordance with the provisions contained in the Contract and statutory regulations.

6. Implementation of Handover

From the presentation of several participants interviewed, it can be concluded that the method of handing over work is; after the final inspection of the MC 100 by the technical team from PU or PPK for the procurement, and the physical procurement has been assessed as meeting all requirements, a 100% disbursement recommendation is given and the work is handed over.

7. Down payment

Based on the results of interviews that have been conducted in several OPDs, an overview is obtained which is then drawn conclusions about the payment of advances. Where the down payment is money that can be given to the provider for the preparation of the work and is stated in the draft contract contained in the election document and must submit a letter of guarantee for the down payment to the PPK in the amount of the proposed down payment.

8. Guarantees in the Procurement of Goods and Services

Bid guarantees/performance guarantees/advance payment guarantees is a guarantee issued by a Guarantee company to guarantee the Obligee or prospective bidders who explain that the Principals holding the Bid Bond has met the requirements set by the obligee to participate in the auction and will be able to close the contract of work implementation with the obligee.

b. The Relevance of Buying and Selling Principles in *Fiqh Muamalah* towards the Principles of Government Procurement of Goods and Services in Mamuju Regency

In terms of the principles of buying and selling in Islam, no specific literature explains a clear and detailed discussion until now. If it exists, the discussion on these principles of buying and selling remains partial and limited to the principles of Islamic economics. Some of these principles of buying and selling include the principle of tauhid (oneness of God), akhlak (ethics), balance, individual freedom, justice, and sahih (validity) principle (buying and selling conducted in accordance with the requirements and pillars of a transaction).

1) The Principle of Divinity (Oneness of God)

The principle of divinity demands an awareness that everything belongs to Allah, and all activities are overseen by Allah. Furthermore, transactions of buying and selling are not solely conducted for the purpose of seeking worldly gains.⁷ But more than that, the profit in buying and selling activities is a provision for life in the hereafter. The implementation of the principle of divinity is the realization of a Muslim entrepreneur who avoids all forms of exploitation and refrains from transactions that involve usury/forbidden elements. In order to prevent the increasing occurrence of procurement violations that lead to corrupt behavior, it is deemed necessary to provide guidance and instill the principle of divinity or oneness of God values among the procurement actors.

2) The Principle of Willingness

In relation to the application of buying and selling, the principle of mutual willingness is characterized by the presence of a contract (ijab and qabul) that is entered into without coercion and free from various forms of intimidation, fraud, and deceit.⁸ The implementation of the principle of willingness involves both parties' obligation to provide complete and accurate information to avoid asymmetric information, which refers to a situation where one party does not have complete and accurate information compared to the other party. The presence of complete and accurate information is an important factor to consider in transactions. If this requirement is not fulfilled, it can be said that *tadlis* or deception may occur. The implementation of the principle of willingness has been carried out in the procurement process in Mamuju regency. Based on the research findings, it is evident that the implementation of the principle of willingness has been achieved by obtaining equal and balanced information without discrimination for all parties involved in procurement or buying and selling, without any bias towards favoring or benefiting one particular supplier.

3) Maturity, Competence, and Awareness are Essential in Conducting Transactions

The parties involved, both the buyer and the seller must be mature, competent, and in a conscious state when conducting a transaction. It means that there is no fraud or deception against any party due to their lack of awareness or being childish. At this stage, the participants of *muamalah* or trade are required to consistently uphold honesty without any elements of deception. Similarly, in the implementation of government procurement of goods and services, the same conditions or principles as prerequisites for buying and selling transactions are in place. The procurement actors and implementers stipulate or require honesty, fairness, transparency, and awareness as prerequisites for the implementation of government procurement of goods and services.

4) The Object Being Bought and Sold is not a Forbidden Good but Rather Beneficial Good

The object of the transaction is beneficial goods that are not harmful or prohibited by religion or society. Therefore, the buying and selling process generates benefits. The Qur'an explicitly establishes the fundamental concept of halal (permissible) and haram (prohibited) in transactions in trade. The people of Mecca during the time of Prophet Muhammad (peace be upon him) did not differentiate between business and usury. They considered both to be the same. As a result, the Qur'an established the concept of halal and haram by emphasizing that buying and selling are permissible (halal) while usury (riba) is prohibited (haram).

5) The Goods Being Bought and Sold are Fully Owned by the Seller

The goods being bought and sold are not stolen, borrowed, or items that are merely under the control of the seller. In other words, the seller is the legitimate owner or the rightful party entitled to the goods. The seller must be the rightful owner or the sole party with the right to the object of the transaction. This ensures no doubt in the ongoing or upcoming buying and selling process, and no party feels disadvantaged.

6) The Principle of Benefit or Utility

The activities of buying and selling need to provide benefits to the parties involved in the transaction. These benefits are able to be in the form of benefits obtained from the object or goods being bought and sold, and the benefits derived from the results of the activities of buying and selling conducted. Allah does not reveal His Shariah except with the intention to actualize the welfare of His servants. He does not intend to burden or restrict the scope of human life.¹⁰ In relation to the implementation of government procurement (PBJ) in the Mamuju regency, the research findings indicated that the implementation of procurement in Mamuju has adhered to the principle of benefit or utility. It can be observed that the procurement of goods and services has resulted in products that are beneficial for the optimization of development and public services.

7) The Principle of Justice

The justice principle in transactions of buying and selling is able to be achieved through the attitude of not causing harm to one another. The seller should treat all buyers fairly, and vice versa.¹¹ Moreover, part of the justice principle is to establish prices reasonably as well as refrain from engaging in monopolistic practices.¹² The implementation of the justice principle in transactions of buying and selling or *muamalah* is of utmost importance in *muamalah* activities. By adhering to the principle of justice, it is expected that transactions and government procurement activities may bring good quality goods and services, free from unreasonable prices and monopolistic practices. To prevent deviations from the principle of justice, it is necessary to foster awareness among all business actors and consumers to adhere to and uphold the principle of justice. They should avoid engaging in business activities that lead to monopolistic practices and refrain from engaging in price mark-up practices for goods and services, including in government procurement activities.

8) The Principle of Honesty

Implementing this principle in transactions of buying and selling can be conducted by providing objective, truthful, comprehensive, and accurate information. The consequence of the honesty principle is the prohibition of all kinds of deception, both in actions and words. Being an honest seller, as exemplified by the Prophet Muhammad, is not easy, especially in today's materialistic era. This aligns with the findings of our research, where our informants observed that the value of honesty in conducting interactions in commerce or *muamalah* greatly influences *muamalah* activities, particularly in government procurement of goods and services. To prevent the recurrence of corrupt behavior, it is deemed necessary to cultivate awareness among all relevant parties to always maintain honesty in trade or *muamalah* processes and government procurement of goods and services.

9) The Principle of Freedom

The implementation of the principle of freedom in buying and selling activities involves the existence of equal rights and opportunities to choose, commonly known as *khiyar*. *Khiyar* refers to a condition that grants the contracting party ('*aqid*) the right to decide on the contract, whether to proceed with it or cancel it. One of the objectives of *khiyar* is to ensure that the contract is truly entered into with the full consent of the contracting parties.¹³

10) Abstaining from/ Leaving/Avoiding Prohibited Interventions

In general, interventions have a negative impact on good governance and clean government. In government procurement of goods and services, interventions disrupt the establishment of market mechanisms and healthy competition among businesses. Democracy in the economic field requires equal opportunities for all citizens to participate in the production and marketing processes of goods and services within a

healthy, effective, and efficient business environment, which can promote economic growth and the functioning of a fair market economy. The provider selection process (auction/tender) is often seen as a mere formality. Whereas, the actual winner is already predetermined from the beginning. In order to prevent prohibited intervention practices in the government procurement process, it is necessary for all relevant parties to have a strong commitment to fairness, honesty, and impartiality in the procurement of goods and services by the government. As a result, the implementation of government procurement of goods and services proceeds in accordance with the needs of society based on problem identification, and it is free from manipulative practices.

11) Determining Competitive Prices

By looking at Article 26 of Presidential Regulation Number 12 of 2021 mentioned above, it can be concluded that the government calculates the Estimated Cost by involving individuals who possess specialized expertise in the relevant field. These individuals are responsible for providing assessments and calculations of the required or utilized prices based on the latest data, which can be accounted for. As a result, government procurement of goods and services is always based on appropriate and accountable price standards. Based on the research and data analysis conducted, it can be concluded that the implementation of government procurement has been carried out based on price planning that aligns with the calculated value of the Estimated Cost determined by the government.

12) Avoiding Exploitation

Muamalah aims to uphold the value of justice, avoid elements of oppression, and prevent taking advantage of agreements.¹⁴ Reducing product specifications or reducing measurements, such as reducing the cement mixture in construction buildings, can build failures and pose risks to others. In the context of government procurement, the provider is required to fulfill all the agreements outlined in the government procurement contract.

13) The Object of Buying and Selling Can be Handover

This agreement indicates that the seller and the buyer agree. The seller is willing to release the item/object, and the buyer is willing to pay according to the agreed-upon price. Based on the statements provided by several informants being interviewed, it can be concluded that the handover of work is done after the final inspection of MC 100 by the Technical Team from the PPK for the procurement, and once the physical aspects of the procurement are assessed to meet all requirements, a recommendation for 100% disbursement and handover of the work is given.

CONCLUSION

In general, it can be described that the Procurement of Goods and Services procedure (PBJP) has complied with Presidential Regulation No. 12 of 2021 and has fulfilled the basic concept of *muamalah*. In Islamic Sharia, with various highly regarded

considerations, there is no prohibition on engaging in business to seek wealth as much as possible and by any means, as long as the methods employed are within the permissible boundaries of Sharia. Based on the research conducted, it can be concluded that the procurement process of goods and services in Mamuju regency, particularly in the planning phase of government procurement, has not been optimal in its implementation. This phase is not yet fully understood as part of the overall process of preparing the Regional Budget (APBD), resulting in delays in the preparation and implementation stages. Furthermore, there is a low number of civil servants (ASN) who possess the certification competence in government procurement. In fact, several OPDs responsible for procurement do not have staff members who meet the requirements to be appointed as PPK. This condition is one of the challenges in government procurement that leads to low budget absorption at the end of the fiscal year.

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