



Priority scale of the distribution of the regional revenue and expenditure budget for Mamuju Regency: fiqh maqashid perspective

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ABSTRACT

This article focused on examining the priority scale of the distribution of the Mamuju Regency Regional Revenue and Expenditure Budget through the perspective of fiqh maqashid. Through a case study-oriented qualitative research paradigm, it was found that the concept of managing the Mamuju Regency Regional Revenue and Expenditure Budget was carried out in several stages that were systemically intertwined with each other, which in this case consisted of planning, implementation, administration, reporting, accountability and supervision. In its implementation, several fundamental principles serve as a paradigmatic reference, which is orderly, efficient, effective, economical, transparent, and responsible. The distribution of the Mamuju Regency Regional Revenue and Expenditure Budget based on the priority scale cannot be separated from the various stages that underlie the management concept of the Mamuju Regency Regional Revenue and Expenditure Budget, which is built on various structured and systemic steps which in this case consist of the authorization function, planning function, supervisory function, allocation function, distribution function, and stabilization function. Some of the considerations that underlie the priority scale are the priority scale on consideration of the fulfilment of various administrative requirements for the proposed work program budget submission, the priority scale on consideration of the level of community needs for the proposed work program, the priority scale on consideration of the benefits that can be provided by the work program needed to improve the performance of the Mamuju Regency Government in providing maximum service to the people of Mamuju Regency, the priority scale on considerations of equivalence and suitability of the proposed work program with work programs that also exist in the current year so that the principles of efficiency and effectiveness can still be realized, as well as the priority scale on considerations of continuity between existing work programs in the current year with existing work programs in the previous year. The

application of the priority scale for the distribution of the Mamuju Regency Regional Revenue and Expenditure Budget through the perspective of fiqh maqashid can be understood that the management of the Mamuju Regency Regional Revenue and Expenditure Budget is directed at providing benefits for the lives of the people of Mamuju Regency in its various dimensions in accordance with fiqh maqashid which in this case can be understood as the spirit of presenting benefit for humans which refers to the five concepts of benefit that have been offered by al-Syatibi through the idea of maqashid al-shariah which in this research is developed as fiqh maqashid, especially in the governance of the Mamuju Regency Regional Revenue Expenditure Budget, into several objectives, namely realizing the benefit of the life of the religious people (hifdz al-din), safeguarding the safety of people's lives (hifdz al-nafs), strengthening community intellectuals (hifdz al-aql), strengthening the community's economy (hifdz al-mal), and strengthening family resilience (hifdz al-nasl).

Keywords: Priority scale; APBD; fiqh maqashid

1. INTRODUCTION

Islam's attention to economic issues is considerable because, in economic welfare, a servant of Allah (s.w.t) will have more significant opportunities in worshipping Allah (s.w.t) than he will have peace in worshipping Allah (s.w.t). Islam's incredible attention to these economic issues can also be found in various dimensions of its sharia as reflected in zakat, infaq, shadaqah, grants, inheritance, and the like, all of which can be said to be the way Islam regulates economic distribution in the life of Muslims. Even far from that, the concept of maqashid al-shariah can be understood as the noble ideals of Islamic teachings expressed by Islamic thinkers, one of whom is al-Syatibi. This is in line with what was stated by A. Djazuli that *siyasah maliyah* is a legal policy pursued by the owner of power authority which in this case is the government in economic terms, which guarantees the fulfilment of all the economic needs of society which is his responsibility in accordance with Islamic law as a barometer. In this process, making economic policies from the perspective of *siyasah maliyah* always refers to the relationship between the state and society, the relationship between individuals and society, and between individuals and other individuals in economic activity.

One aspect that can be studied using the *siyasah maliyah* perspective is the distribution of regional expenditure revenue budgets to realize the benefit in people's lives. This shows that the distribution of regional budget revenues has a strategic role in regulating the distribution cycle of welfare in people's lives, which can create collective welfare for one another. One perspective that can be used as a foothold in managing the distribution of regional expenditure revenues is the concept of fiqh maqashid as a perspective that becomes a barometer of the axiological framework of Islamic law. Within its empirical framework, the Government of Mamuju Regency has an excellent concern in

realizing welfare for its people, including realizing the distribution of the regional Regional Revenue and Expenditure Budget, which always emphasizes priority scale so that the budget can be absorbed effectively and efficiently. Referring to this illustration, the researcher is interested in raising the title of the dissertation proposal "Priority Scale of the Distribution of the Mamuju Regency Regional Revenue and Expenditure Budget: Fiqh Maqashid Perspective."

Literature review

The presence of the state with all its primary functions is expected to be able to negotiate the various interests of all individuals, groups or groups in a proportional, comprehensive and holistic manner. In response to this, Al-Mawardi believes that the state can be said to be a political institution whose framework has the same goal as prophetic institutions in the past to regulate various religious affairs or world affairs (Al-Mawardi, 2000). One of the practical explanations performed by the state in carrying out its various functions is the existence of regional regulations. In Law Number 12 of 2011 concerning Formation of Legislation, it is described that regional regulations can be seen from two types, in this case, provincial regional regulations and district/city regional regulations. Provincial, regional regulations are laws and regulations established by the provincial people's representatives with the joint approval of the governor.

In contrast, district/city regional regulations are laws and regulations formed by the district/city regional people's representatives with the joint approval of the regent/mayor (Republic of Indonesia, <https://peraturan.bpk.go.id>). This is in line with what Lasatu stated that one of the impacts of regional autonomy is the granting of authority to regional governments in making regional regulations which are expected to be able to accommodate various regional interests, which of course, will lead to how to realize the welfare of the people of each region which is of course very diverse (Lasatu, 2020) Along with the outstanding commitment of the state in implementing regional independence in realizing community welfare, the government of the Unitary State of the Republic of Indonesia through Law Number 9 of 2015 concerning Changes Second, Law Number 23 of 2014 concerning Regional Government as the juridical framework as stipulated in article 1 number 32 that "Regional Revenue and Expenditure Budget, in the future abbreviated as APBD, is a regional financial plan stipulated by regional regulations" (Republic of Indonesia, <https://peraturan.bpk.go.id>.) What is described in Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government shows that regional governments can establish regional regulations which essentially regulate how regional financial plans can be realized optimally to have practical implications for the society's welfare. Some of the principles that apply in the management of the Regional Revenue and Expenditure Budget as stated in the explanation in Law No. 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning the State Treasury, namely, unity, universality, annual, speciality, actual, and cash (Bacirokel Village, <https://bacirokel.jogjakota.go.id>)

The benefit of humans in carrying out their lives is the spirit brought by Islamic law with its various dimensions. According to the language, the word "maslahah" comes from Arabic and has been standardized into Indonesian to become "masalah", which means bringing goodness or benefit. (Munawar Kholil, 1955:43) In describing how the concept of maslahah can be used as a reference in istinbath Islamic law, Mukhsin Jamil describes several aspects that are immanent in maslahah which in this case are: 1) The maslahah must be "true maslahah" not just based on prejudice is a real benefit. This means that fostering law based on benefit can bring benefits and reject harm. 2) This benefit is general, not unique for individuals or particular groups but for many people. 3) This benefit does not conflict with the benefit contained in the Qur'an and al-Hadith, either physically or spiritually (Jamil, 2008).

2. METHODS

This research uses a qualitative paradigm with its phenomenological characteristics. In the data collection process, researchers used data collection techniques consisting of in-depth interviews, participatory observation, documentation, and reference searches. The collected data is then processed using several structured stages, which in this case are: 1) editing is a process of re-examining the data obtained to see the completeness, clarity, suitability and relevance of other data with the aim that all data be used to answer the formulation of research problems that have been made (Nazir, 2003), 2) classifying as a process of reducing existing data by compiling and classifying the data obtained into specific patterns or specific problems to make it easier discussion (Moleong, 2006), 3) analyzing as a process of summarizing data in a form that is easy to understand and easy to interpret so that the relationship between research problems can be studied and tested (Kasiram, 2008), 4) as well as concluding as a process of drawing conclusions from the data obtained after being analyzed to obtain answers to the reader's anxiety from what is presented in the background of the problem (Nana et al., 2008).

3. RESULTS AND DISCUSSION

1. The concept of managing the Mamuju Regency Regional Revenue and Expenditure Budget

The concept of managing the Mamuju Regency Regional Revenue and Expenditure Budget is carried out with several stages that are systemically intertwined, which in this case consist of planning, implementation, administration, reporting, accountability, and supervision. In its implementation, the concept of managing the Mamuju Regency Regional Revenue and Expenditure Budget is built on several fundamental principles which become a paradigmatic reference in its implementation, which in this case are orderly, efficient, effective, economical, transparent and responsible. Responding to this, Muh. Taslim stated that managing the Mamuju Regency Regional Revenue and Expenditure Budget is always directed at expediting public services provided by the government to all people to create benefits in people's lives. In this process, transparency and accountability in its management are highly emphasized so that the management of

the Mamuju Regency Regional Revenue and Expenditure Budget can run as expected and aspire to (Muh. Taslim, Interview, 25th of February 2023) in line with what was stated by Muh. Taslim, Irwan Idris stated that the Mamuju Regency Regional Revenue and Expenditure Budget management is always based on efforts to accelerate various public service programs that lead to the benefit and welfare of the people of the Mamuju Regency. In realizing this, the immanent stages in the management of the Mamuju Regency Regional Revenue and Expenditure Budget always lead to how a continuation of the previous program is realized with the following program so that the expected output can be realized (Irwan Idris, Interview, 23rd of February 2023)

Referring to the explanation above, it can be understood that the basic principles that are a paradigmatic reference in implementing the management of the Mamuju Regency Regional Revenue and Expenditure Budget are orderly, efficient, effective, economical, transparent, and responsible. With these five principles, the management of the Regional Revenue and Expenditure Budget Mamuju Regency is always directed not to conflict with the existing Mamuju Regency Regional Revenue and Expenditure Budget management principles because these principles serve as guidelines in the management of the Mamuju Regency Regional Revenue and Expenditure Budget.

2. Distribution of the Regional Expenditure Revenue Budget for Mamuju Regency Based on Priority Scale

The distribution of the Mamuju Regency Regional Revenue and Expenditure Budget based on the priority scale cannot be separated from the various stages that underlie the management concept of the Mamuju Regency Regional Revenue and Expenditure Budget, which is built on various structured and systemic steps which in this case consist of the authorization function, planning function, supervisory function, allocation function, distribution function, and stabilization function. In describing how the considerations are used in the application of the priority scale, Irwan Idris suggests that there are several principles that must be used as a reference in this case, a) The Mamuju Regency Regional Revenue and Expenditure Budget must be able to provide flexibility for the various parties involved in its management, b) The Mamuju Regency Regional Revenue and Expenditure Budget must be able to provide transparency and accountability for all parties for the entire budget cycle that is passed, c) The Mamuju Regency Regional Revenue and Expenditure Budget must be managed with a performance approach for all types of expenditure and income so that it can provide a real constructive and contributive effect, d) The Mamuju Regency Regional Revenue and Expenditure Budget must rely on public interests, in this case the people of Mamuju Regency in general, e) The Mamuju Regency Regional Revenue and Expenditure Budget must be managed with good results and low costs (work better and cost less). This principle must be able to change the paradigm that so far has always influenced the subconscious of most people that good results always require expensive costs or vice versa, f) The Mamuju Regency Regional Revenue and Expenditure Budget must be able to foster work professionalism in every related organization, which in this case are various SKPDs, units, institutions, or others that use

the Mamuju Regency Regional Budget, especially in providing maximum service to the broader community (Irwan Idris, Interview, 23rd of February 2023).

Some of the considerations that underlie the priority scale are the priority scale on consideration of the fulfilment of various administrative requirements for the proposed work program budget submission, the priority scale on consideration of the level of community needs for the proposed work program, the priority scale on consideration of the benefits that can be provided by the work program needed for improvement the performance of the Mamuju Regency Government in providing maximum service to the people of Mamuju Regency, the priority scale on considerations of equivalence and suitability of the proposed work program with work programs that also exist in the current year so that the principles of efficiency and effectiveness can still be realized, as well as the priority scale on considerations of continuity between programs existing work in the current year with existing work programs in the previous year.

3. Application of the Priority Scale for the Distribution of the Mamuju Regency Regional Expenditure Revenue Budget through *the Fiqh Maqashid* Perspective

The application of the priority scale for the distribution of the Mamuju Regency Regional Revenue and Expenditure Budget through the perspective of *fiqh maqashid* can be understood that the management of the Mamuju Regency Regional Revenue and Expenditure Budget is directed at providing benefits for the lives of the people of Mamuju Regency in its various dimensions in accordance with *fiqh maqashid* which in this case can be understood as the spirit of presenting benefit for humans which refers to the five concepts of benefit that have been offered by al-Syatibi through the idea of maqashid al-shariah which in this research is developed into *fiqh maqashid*, especially in the governance of the Mamuju Regency Regional Revenue Expenditure Budget, into several objectives, namely realizing the benefit of the life of the religious people (*hifdz al-din*), safeguarding the safety of people's lives (*hifdz al-nafs*), strengthening community intellectuals (*hifdz al-aql*), strengthening the community's economy (*hifdz al-mal*), and strengthening family resilience (*hifdz al-nasl*).

The application of the distribution function priority scale to the distribution of the Mamuju Regency Regional Revenue and Expenditure Budget through the *fiqh maqashid* perspective can be understood as the distribution of the existing budget in the management of the Mamuju Regency Regional Revenue and Expenditure Budget, which is in line with its designation. In the researcher's observation, several work programs have been funded by the Mamuju Regency Regional Revenue and Expenditure Budget, which have an orientation that is in line with the perspective of *fiqh maqashid*, which in this case are:

- a. Realizing the benefit of the life of religious people (*hifdz al-din*). To realize the benefit of the life of religious people as an integral part of *fiqh maqashid*, which in this case is *hifdz al-din*, the priority scale in the distribution function of the management of the Mamuju Regency Regional Revenue and Expenditure Budget directed at fostering

religious harmony in Mamuju Regency. This is inseparable from the very pluralistic condition of the people of Mamuju Regency, where it can be said that almost all recognized religions in Indonesia, namely Islam, Protestant Christianity, Catholic Christianity, Hinduism, Buddhism and Confucianism, can be found by placing Islam as the majority religion. In describing how work programs related to efforts to realize benefits in the lives of religious people as an integral part of fiqh maqashid, which in this case is hifdz al-din, work programs that become a priority scale in the distribution function of the Mamuju Regency Regional Revenue Expenditure Budget among them are, 1) seminars on strengthening religious moderation for religious people, 2) distributing assistance for the construction of houses of worship, 3) assisting MTQ and STQ participants who will compete at either the Mamuju Regency or West Sulawesi Regency levels, 4) fostering religious harmony in the form of determining certain areas as a model of religious harmony.

- b. Safeguarding the safety of people's lives (hifdz al-nafs). To maintain the safety of people's lives as an integral part of fiqh maqashid, which in this case is hifdz al-nafs, the priority scale in the distribution function of the management of the Mamuju Regency Regional Revenue and Expenditure Budget is directed at financing work programs that lead to anticipation of various natural disasters that opportunities may come unexpectedly. In this process, besides procuring various facilities and infrastructure aimed at minimizing the destructive effects of various natural disasters, the people of Mamuju Regency are also equipped with various skills so they can deal with various natural disasters swiftly. In describing how to work programs related to efforts to maintain the safety of people's lives are an integral part of fiqh maqashid, which in this case is hifdz al-nafs, work programs that become a priority scale in the distribution function of the Mamuju Regency Regional Revenue Expenditure Budget include, 1) preparation of disaster mitigation documents for all the people of Mamuju Regency, 2) provision of evacuation routes, be it temporary or final evacuation, 3) intensification of counselling for the people of Mamuju Regency regarding disaster preparedness, 4) procurement of facilities and infrastructure for schools and disaster-safe madrasas, 5) as well as increasing health facilities and infrastructure by 10 percent for health which is one of the essential assets in maintaining the safety of people's lives.
- c. Strengthening community intellectuals (hifdz al-aql). Concerning the priority scale of the distribution of the Mamuju Regency Regional Revenue and Expenditure Budget on strengthening the community intellectuals, which in fiqh maqashid is in line with hifdz al-aql, this cannot be separated from the development of the quality of education in Mamuju Regency. The education issue is of great concern to the Mamuju Regency Government in accelerating development in the Mamuju Regency. The

- allocation of the education budget, which reaches a minimum of 20 percent has become proof of how much the government pays attention to aspects of education. In describing how work programs are related to strengthening community intellectuality as an integral part of *fiqh maqashid*, which in this case is *hifdz al-aql*, the work programs that are a priority scale in the distribution function of the Mamuju Regency Regional Revenue Expenditure Budget include, 1) construction of various educational facilities and infrastructure such as school buildings, educational laboratories, and others, 2) organizing seminars, training, workshops, and others for educators in strengthening the quality of learning, 3) organizing seminars, training, workshops, and others for education staff in strengthening educational administration services, 4) as well as renovating various educational facilities and infrastructure that were damaged after the earthquake natural disaster several years ago.
- d. Strengthening the community's economy (*hifdz al-mal*). Concerning the priority scale of the distribution of the Mamuju Regency Regional Revenue and Expenditure Budget on strengthening the community's economy, which in *fiqh maqashid* is in line with *hifdz al-mal*, this can be understood from the various efforts of the Mamuju Regency Government in giving priority scales to strengthening the community's economy through various innovative work programs. Responding to this, Baharuddin stated that the attention of the government, especially the Mamuju Regency Government, to strengthening the community's economy was considerable, manifested in various direct and indirect assistance programs. This can be found in the provision of business capital for business actors, especially those affected by the restrictions on the impact of the Covid-19 pandemic, where many businesses have experienced losses due to limited economic activity (Baharuddin, Interview, 4th of March 2023). In describing how to work programs related to strengthening the community's economy as an integral part of *fiqh maqashid* which in this case is *hifdz al-mal*, work programs that are a priority scale in the distribution function of the Mamuju Regency Regional Revenue Expenditure Budget include, 1) providing business capital for business actors, significantly affected by the Covid-19 pandemic, 2) renovation of traditional markets as centres of complete and enjoyable economic activity, 3) fostering small and medium-sized businesses based on community business groups in supporting the family economy, 4) and strengthening business incubation in local potential-based educational institutions.
- e. Strengthening family resilience (*hifdz al-nasl*). Concerning the priority scale of the distribution of the Mamuju Regency Regional Revenue and Expenditure Budget on strengthening family resilience, which in *fiqh maqashid* is in line with *hifdz al-nasl*, this can be found in various breakthroughs made especially in strengthening family quality, both physically and psychologically, in the Mamuju Regency. The family is the

first and primary school for a child, so family strengthening needs to be increased as a pillar of society. The attention of the Mamuju Regency Government in realizing a family that is *sakinah, mawaddah, and rahmah* is very significant so that several work programs are directed at strengthening the resilience of the family, such as counselling presented on various strategic themes such as tackling stunting in children, increasing the number of children who get immunizations, fostering pious and pious children, and others. In describing how work programs related to strengthening family resilience are an integral part of *fiqh maqashid*, which in this case is *hifdz al-nasl*, the work programs that are a priority scale in the distribution function of the Mamuju Regency Regional Revenue Expenditure Budget include 1) providing sustainable nutrition assistance for children in tackling stunting from an early age, 2) fostering children's character as the nation's and regional shoots of hope by evaluating the educational content provided at educational institutions on an ongoing basis, 3) free health services for the people of Mamuju Regency including children so that they can avoid various diseases, 4) provision of family knowledge for prospective brides to be better prepared in building a family, 5) and providing structured assistance for families in conflict or problems.

CONCLUSION

The concept of managing the Mamuju Regency Regional Revenue and Expenditure Budget is carried out with several stages that are systemically intertwined, which in this case consist of planning, implementation, administration, reporting, accountability, and supervision. In its implementation, the concept of managing the Mamuju Regency Regional Revenue and Expenditure Budget is built on several fundamental principles which become a paradigmatic reference in its implementation, which in this case are orderly, efficient, effective, economical, transparent and responsible. With these five principles, the management of the Mamuju Regency Regional Revenue and Expenditure Budget is always directed not to conflict with the existing Mamuju Regency Regional Revenue and Expenditure Budget management principles because these principles serve as guidelines in the management of the Mamuju Regency Regional Revenue and Expenditure Budget. The distribution of the Mamuju Regency Regional Revenue and Expenditure Budget based on the priority scale cannot be separated from the various stages that underlie the management concept of the Mamuju Regency Regional Revenue and Expenditure Budget, which is built on various structured and systemic steps which in this case consist of the authorization function, planning function, supervisory function, allocation function, distribution function, and stabilization function. Some of the considerations that underlie the priority scale are the priority scale on consideration of the fulfilment of various administrative requirements for the proposed work program budget submission, the priority scale on consideration of the level of community needs for the proposed work program, the priority scale on consideration of the benefits that can be provided by the work program needed to improve the performance of the Mamuju Regency Government in providing maximum service to the people of Mamuju Regency, the priority scale on consideration of the equivalence and suitability of the proposed work program with work programs that also exist in the current year so that the principles of

efficiency and effectiveness can still be realized, as well as the priority scale on consideration of the continuity between existing work programs in the current year with existing work programs in the previous year. The application of the priority scale for the distribution of the Mamuju Regency Regional Revenue and Expenditure Budget through the perspective of fiqh maqashid can be understood that the management of the Mamuju Regency Regional Revenue and Expenditure Budget is directed at providing benefits for the lives of the people of Mamuju Regency in its various dimensions in accordance with fiqh maqashid which in this case can be understood as the spirit of presenting benefit for humans which refers to the five concepts of benefit that have been offered by al-Syatibi through the idea of maqashid al-shariah which in this research is developed as fiqh maqashid, especially in the governance of the Mamuju Regency Regional Revenue Expenditure Budget, into several objectives, namely realizing the benefit of the life of the religious people (hifdz al-din), safeguarding the safety of people's lives (hifdz al-nafs), strengthening community intellectuals (hifdz al-aql), strengthening the community's economy (hifdz al-mal), and strengthening family resilience (hifdz al-nasl).

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