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by Mustaming Mustaming
IAIN PALOPO

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REGIONAL DEVELOPMENT BUDGET BASED MAQASID AL SYARI'AH: REALIZATION ANALYSIS OF THE PALOPO CITY BUDGET

Firman Muhammad Arif¹, Mustaming²

¹ Institute of State Islamic Religion Palopo City, Bakau Street, Balandai, Bara Sub District, Palopo City.

² Institute of State Islamic Religion Palopo City, Agatis Street, Balandai, Bara, Palopo

Abstract: This paper discusses about "Regional shopping budget based *maqasid al syari'ah*: realization analysis of the palopo city budget" with the focus of the problem, namely, first: the reality of empowering the government expenditure budget and realization of its utilization in Palopo City, second: how the government and its policies encourage the development of people's living standards with the realization of the government expenditure budget in terms of the hierarchy or interconnectivity of the concept of *maqasid al-syari'ah*. The type of research is field research that is descriptive and explorative by using multi approaches such as normative, juridical, sociological, and welfare theology. These approaches are instruments that are able to elaborate on the optimization of the use of regional budgets in governance and the preferences for the application of *maqasid al syari'ah* in it. The reality of the budget in Palopo shows an increase in income in the last four years so that the increase has made the local government have room to manage regional expenditure, whether it is improving the quality of government, capital expenditure or development funding. Accelerated increase in regional income is realized with the right performance and steps to achieve the targets which are further optimized for community empowerment. The accelerated increase in income contributes to smoothing government performance and realizing various programs that are more or less influenced by how the regional budget is managed. Optimization of regional budgets is indicated by the high absorption capacity of budget spending such as capital and infrastructure. The results showed that the local government was considered to have carried out various efforts and policies by encouraging the development of people's lives. The realization of the government expenditure budget is considered to have interconnectivity with the concept of *maqasid al syari'ah*. Massive acceleration of budget absorption is carried out so that dependence from the central and provincial levels can be minimized. Assessment of the local government in budget management has reflected the government's performance every year. The realization of these regional budget expenditures has a broad impact on the standard of living of the community, especially in the provision of better basic services for its citizens. There are pro-people policies that are protective, responsive, constructive and aspirational. The preference for the application of the *maqasid al syari'ah* value in realizing the regional budget is measured based on its function as stated in the *maqasid al syari'ah*. The preference for applying *maqasid* values requires innovative breakthroughs so that budget realization leads to actualization and context, not to formality and text.

Keywords: Dynamic of Regions Development Budget, Budget Based Aims of Islamic Law.

Introduction

Islamic law was revealed for his people aimed at realizing worldly and hereafter benefit (*ukhrawi maslahat*). One characteristic of Islamic law is *syumuliyah* (broad or universal coverage) [1], covering public law, governance and others. Reflections on governance in Islamic law are presented in the form of *fiqh siyasah*, *fiqh daulah*, *fiqh jinayah*, *fiqh dusturi*, which generally fall within the scope of *fiqh al-muamalat*.

The discussion of governance in Islam is known as *al-ahkam al-sultaniyyah* or *al-ahkam al-syar'iyah* as contained in Islamic treasures [2]. This shows that Islamic law is not only concerned with the aspect of privacy but also in touch with social aspects which are full of the interests of the classical, informative, and transformative society [3]. The existence of Islamic law is always needed to

accommodate people's needs and is positioned as a problem solver [4]. Islam as the majority religion in Indonesia, is given space to apply its laws in a systematic building in the form of structures, categories and concepts [5]. Its application is reflected in cultural or structural forms, binding or voluntary, coercion or choice in governance depends on the shape of the country.

Symbiosis, Islam with the laws contained in it has the opportunity to color state law and has the opportunity to become a binding law. The dynamics of Islamic law in Indonesia has a "selling value" with the preference of aspects of religion that are included in various fields accompanied by endorsement through the process of legislation or Islamic law [6]. In the government of the Messenger of Allah to Usmaniyyah the name of the central and regional budgets was not yet known. State governance is dominated by centralization of the budget and handled by *Bait Al-Mall*, a kind of state financial institution at that time. The state income at that time came from the sermon (a type of tax), the spoils of war, zakat, and the productivity of endowments (*waqf*) used to finance the performance of the government. Financial management is suspected to not only build physical but also build community quality.

In managing governance, a budget is a reflection of political decisions between the executive and the legislature that reflect the government's performance each year so that the budget becomes an important instrument for the government to meet people's needs. The ideal management of government budgets reflects policies that are oriented towards aspects of people's welfare [7]. Government policies agreed upon by the executive and the legislature are political decisions that have a broad impact on people's living standards.

Budget management starts from planning, performance, realization until its evaluation in the form of accountability is often assessed as having an impact on budget management, does the implication of budget management show an increase in economic growth and the availability of good or considered basic services so that government policies do not synergize with people's expectation [8].

Islamic values are always up to date in response to the development and development of laws that are in line with the sociology of the community so that their role is demanded as the social change of society is certain and requires legal clarity in accordance with human benefit [9]. Islam offers a better system by promising hope including the Islamic economic system which demands the interconnection of *maqasid al-shari'ah* to the realization of social welfare. The manifestation of social welfare is evidenced by the optimization of health, education, infrastructure, poverty alleviation, equitable welfare and public enjoyment regardless of social stratification.

The concept of *maqasid al-syari'ah* developed from the simplest meaning to a holistic meaning. Before al-Syatibi, the definition was not concrete and comprehensive and tended to follow the meaning of language with its equivalent equivalents. However, from several variants of the definitions, it is explained that there is a connection between *maqasid al-syariah* with wisdom, *illat*, purpose or intention, and benefit [10]. Benefits are elaborated and applied in managing the government.

Benefit means between attracting or bringing benefit and rejecting or avoiding harm [11]. Benefit in the sense of *syara* 'or which has a legal understanding must be in line with the legal intent which is classified with the form of quality as *daruriyyat*, *hajiyyat*, and *tahsiniyyat*. The description of these levels is described with adequate explanations and is prepared by prioritizing religion, soul, mind, lineage, and wealth [12].

Thus, the research is intended to discuss comprehensively about the study of government budgets whose use posts and their utilization directions have a tendency and are in line with the intent of several levels of *maqasid al-shari'ah*. The realization of the use and utilization of the government budget is adjusted to the level and order of *maqasid al-syari'ah* from *ad-din*, *an-nafs*, *al-'aql*, *al-nasl*, and *al-mal*. While the workings of the five *daruriyyat* each must be in line and in accordance with the order [13].

The research aims to provide a comprehensive study that the use of government budget in a government such as Palopo, with the realization of the budget, has considered the *maqasid al syari'ah* and in line with the duties of the regional government contained in Law No. 32 of 2004 concerning Regional Government Article 22. The following formulation of the problem discussed in the study is

maqasid based budgeting and furthermore the tendency of the concept of *maqasid al syari'ah* is expressed by analyzing empowerment and realization of government budget in Palopo. The formulation of the problem is formulated into several sub-problems as follows:

1. What is the reality of empowering the government budget and the realization of its use in Palopo City?
2. How are the government's efforts and policies to encourage the development of living standards of the people with the realization of government spending in terms of their hierarchy or interconnection with the concept of *maqasid al syari'ah*?

Method

The type of research is qualitative descriptive research that is used to examine the natural objective conditions in which the researcher is a key instrument. The technique of data collection is done in a combined triangulation of interviews, observations, and documentation, data analysis is inductive and the results of qualitative research emphasize meaning rather than generalization [14].

In line with this, this study describes the tendency of applying the concept of *maqasid al-syari'ah* in empowering and realizing the government budget in Palopo. In principle, this research is an activity that reveals the truth in science. A study is more oriented to qualitative methods by considering the specific objectives of a particular type of method, background thinking and assumptions that lie behind a particular research method [15].

The existence of sources or samples in qualitative research is considered important, not only responding but also providing accurate information. The workings of this study cite qualitative data sourced from literatures various, both primary and secondary. Informants as data sources and actors who contribute to the success or failure of a study based on the information provided. The following data sources in this study are classified as follows:

1. Informant (Informant), namely people who are capable of providing information about something that will be explored deeply. From a number of informants who were assessed as sources sourced from the Regional Asset and Financial Management Agency, Regional Revenue Agency, Education Agency, Health Service, DPRD Legislators, and other stakeholders.
2. Events or activities, tracing an information is carried out by observation in various activities that have relevance to the realization of government budget.
3. Location and information obtained by digging directly from the source of the location, be it the place or environment.
4. Documents, written materials or some kind of objects related to certain events or activities. The form of written documents in the form of archives, databases, accountability reports, and letters relating to an event [16].

Results

Maqasid al-syariah

Palopo which was in South Sulawesi was previously an administrative city since 1986 and part of Luwu. Transfer of Palopo's status as an autonomous city was reinforced by Law No. 11 of 2002 dated April 10, 2002. The presence of the regulation legitimized Palopo which previously only consisted of 4 sub-districts and 20 sub-districts and was expanded April 28, 2005 based on Palopo Regional Regulation No. 3 of 2005 consisting of 9 sub-district with 48 urban villages as a reflection of the needs of the community who aspire to excellent service [17].

This study reviews the performance of government and development carried out in an exploratory manner by explaining various things about the reality of the management and realization of the revenue and expenditure budget. The existence of these regulations is linked to the realization of the realization of regional budgets in terms of income or expenditure which are adjusted to the *maqasid al-shari'ah* paradigm, by analyzing the linkages of the *maqasid al-shari'ah* hierarchy or the interconnection of each item in the *maqasid al-shari'ah*.

a. *Reality of Government Budgets, Empowerment and Utilization*

The Human Development Index in the Palopo government was the third best third in South Sulawesi and the doctrine of "Wanua Mappatuo" as a source of motivation increasingly placed Palopo in Tana Luwu as a region that relied on optimism and public expectations. Palopo's presence in South Sulawesi as of September 2017 ranks 14th out of 35 provinces in Indonesia regarding the poverty rate which reaches 9% of the population in South Sulawesi or 825,000 people.

Palopo Population and Family Planning Agency, released 35,606 families and 3500 of them were families with Pre-Prosperous classification or population in the number 261,056 with a total population of 15.020 people based on the 2016 statistical data [18]. people's prosperity. APBD as the realization of the realization of the elected government's commitment which is further elaborated in the government's work plan each year. Budget politics is full of the dominance of budget bureaucracy which is characterized by incremental budget policies. Budget management is accompanied by the existence of a reward and punishment mechanism from the ministries, institutions and regional apparatus organizations with the results of the audit.

The lack of social conflict is considered capable of optimizing accelerated development so that social inequalities and development gaps are increasingly dim in the governance of the Palopo region. The increase in the Palopo area's income from year to year is considered to have a role in helping and becoming the main device that boosts operational funds for regional government. The era of autonomy and the reform era in the government have given a lot of authority to manage regional finance including the tax and retribution sectors.

Regional income shows its achievements with the achievement of targets over the past four years [19]. Realization of Regional Original Revenues in August 2018 reached 24 billion more or 62 percent of the existing targets. This achievement increasingly shows the optimization of government performance. The achievement of PAD with 62 percent of the target in 2018 can not be separated from various breakthroughs and innovations, one of which is by cooperating with Bank Sulselbar as a stakeholder to boost regional income [20].

The following is a graph of regional revenue realization from the period 2013-2017 [21]:

YEAR	REALIZATION	PERCENTAGE
2015	92.277.783.805,00	108.13
2016	134.110.076.220,35	109.06
2017	167.307.131.609,	95.24

With the achievement table above, it was stated that the achievement not only increased regional income but also changed the territorial governance for the better [22]. Realization of Regional Original Revenue taken from 9 tax items and 3 retributions. In 2013, the achievement was 24 billion, in 2014 the revenue of PAD was 60 billion, in 2015 it reached 126 billion, in 2016 amounted to 160 billion and in 2017 with achievement of 176 billion.

The realization of PAD comes from the maximum tax and retribution from 10 regional income items such as street lighting, IMB, market services, health services, billboards, restaurants, canteens, PBB-PP and others. Including other regional taxes and some income from various OPDs that are in the Palopo government which play a role in boosting regional income [23]. Likewise with the management and realization of regional finances with the incision of achievements counted from the last four years in the form of appreciation from the central level in the form of Unqualified Opinion (OTP) awards from the Republic of Indonesia BPK in 2015 and 2016. Regional revenue realization was considered better than the previous government. Realization of PAD for the period 2008-2012: Rp. 146,515,749,941.64 - when compared to the first 4 years, 2013 - 2018 there was a significant increase in regional increase [24].

Regional financial policy is directed at increasing regional income as a source that can be used in implementing government and development in accordance with their needs in order to minimize dependence on obtaining funds and top-level government [25]. The policy is seen by accommodating poor people through the provision of health insurance. This was revealed by the Head of Palopo Health Insurance Management Agency or BPJS, Yusuf Eka Darmawan and Director of Sawerigading Hospital, Nasaruddin Nawir, who informed that RSUD received 95% participants of Health Insurance

Management Agency and the rest from general health insurance, increased competency and professionalism of human resources and innovation and service development according to the standard.

The absorption of BPJS health contributions is carried out using the government budget so that complete health services can be realized. The following are some data relating to the realization of the health budget [26]:

INCOME		DIRECT INCOME		INDIRECT INCOME	
2015	8.723.583.200	2015	4.721.815.200	2015	1.564.703.000
2016	8.723.583.200	2016	74.950.680	2016	32.910.720.000
2017	9.633.224.000 10.669.464.800 (APBD-P)	2017	52.388.626.000 58.991.683.040 (APBD-P)	2017	34.475.917.000 33.509.917.000

REALIZATION OF INDIRECT INCOME			REALIZATION OF DIRECT INCOME		
2016	32.451.607.977	97,5 %	2016	64.659.106.335,70	91,6 %
2017	32.525.448.207	97 %	2017	57.727.681.368	97,8 %
2018					

UNREGISTERED POPULATION AS PARTICIPANT OF HEALTH INSURANCE MANAGEMENT AGENCY		REGISTERED POPULATION FROM NATIONAL HEALTH INSURANCE CENTER		PARTICIPANT HEALTH INSURANCE FROM REGIONAL BUDGET	
2017	8115 person	2017	48.056 person	2017	79.573 Person
Juni 2018	7096 person	Juni 2018	48.040 person	Juni 2018	81.652 Person

The free health service program is enjoyed by the majority of people by making innovations such as patient pick-up services plus medical treatment at home which is usually not done in other areas only as a shuttle. The service is limited to the Palopo region and enjoyed by all Palopo residents and not Palopo residents as long as the non-residents are in the Palopo area, if the service seems to flourish, the officers usually serve 300 - 400 cases a month [27].

Standardization of food sterilization is carried out by doing it in a number of restaurants and sometimes carried out by sudden inspection. The action is carried out by taking samples of food which is thought to contain preservatives or formalin, borax, and clothing coloring. Inspection carried out is nothing but as a preventive and early detection effort and is a step to improve public health services so that quality and health insurance in the community shows its quality [28].

Massive socialization is carried out to maximize health services so that the quality of health or the Palopo community health index has reached above 5% and the provision is ensured to be in accordance with and in line with the mandate of the Regional Budget regulations and the Act. The health quality reality was shown with appreciation expressed by the Health Office, Palopo Regional

Government has won six times the title of healthy city since 2007, 2009, 2011, 2013 and 2017. The Kotaku program or city without slums won the title of Wiberda (silver) and Wistara (gold) four times [29]. In the industrial sector, the City Government of Palopo made a breakthrough with the potential for additional regional income with the establishment of the Boku cooking oil industry which has been around since 2016 in the Palopo industrial area. Likewise with the existence of zero snacks from agricultural and fishery products as part of a leading home industry.

The program for implementing education runs in accordance with national education standards that are systemic, holistic and sustainable. Palopo is ranked fifth best in organizing education in South Sulawesi. Palopo's entry as the top five of the education quality assurance program is due to the commitment of the local Education Service that oversees the quality of education by involving teachers, students, parents of students, committees, principals, and education supervisors as respondents who fill quality mapping instruments as indicators of assessment [30].

The application of Regional Regulation number 2 of 2017 is considered to have provided space for the public to enjoy education up to high school. In 2018, free education services for the upper secondary level have become the authority of the province so that there is a possibility that they will no longer be enjoyed and that only primary to junior secondary education is enjoyed. The allocation of free education funds is budgeted at 18 billion to finance school activities from improving teacher quality, procurement of office stationery and more. Education services in Palopo reach 91% and gross enrollment rates at the elementary level reach 98.50% more than the national target.

Even the Palopo government is included in the Mayor's Regulation on Technical Guidelines for Free Education, so it is undeniable that 91% of the survey results from the Independent Sawerigading Research Center on the level of community satisfaction with education services. In 2016, the free education budget was budgeted at 11 billion, the source of which was from the Palopo regional budget of 60% and the provincial budget at 40%. The presence of the SIPARAPE application used by elementary and middle school parents is a tangible manifestation of technology internalization in monitoring the presence of children in school, school assignments, learning evaluation results from assignment scores, test scores, mid exam and final exam scores.

The realization of infrastructure spending was demonstrated by the construction of street lights and maintenance which claimed 5.2 billion [31]. The construction of new settlements or NSD (New Site Development) in Sampoddo Village has completed 100 units and the remaining 20 units are in the finishing stage. The housing is intended for MBR communities and families from slums [32].

In the development of the creative economy, the Cooperatives and Micro, Small and Medium Enterprises Office released a number of 3000 participants of UMKM in Palopo and related agencies conducting entrepreneurship training for young entrepreneurs and students, especially in utilizing technology as an important instrument in the business world. This also included technical assistance for business financial management carried out by representatives of 30 participants of UMKM throughout Palopo City. Likewise with Raskin and literature, distributed through the micro district (kelurahan) are no longer burdened with administrative costs and only Palopo and the other two regions in Indonesia have just implemented it [33].

The Department of Environment together with several sub-district officials such as Wara and North Wara who collaborated in the program to stop defecation in the river and community-based total sanitation as was done in the villages of Lebang and Padang Lambe. Some villages such as Dangerakko, Ammassangan, Pajalesang, Boting, still need communal sanitation.

As for those related to the independence of the Palopo regional budget and are comparable to other regions, it is suspected that it is still far from being realized so that it still requires central and provincial balancing funds, revenue sharing funds, and income funds even though the accelerated achievement of regional income targets for 2016-2017 has increased by 14% from the previous year.

b. Government Efforts and Its Policies to Encourage the Development of Community Life Levels by Realizing Regional Revenue and Expenditure Budget Viewed from the Hierarchy or Interconnectivity of the Concept of Maqasid al-Shari'ah

The increasing standard of living of the Palopo people with the basis of *maqasid al-syari'ah* is not immune from the increase in regional income and the high absorption of regional expenditures that support the operational performance of government and community empowerment. The realization of the management of regional budgets over the past four years has been proven by the appreciation and unqualified appreciation from the Supreme Audit Agency [34]. Here are some benefits of increasing regional income:

1. The implementation of development planning is both social, infrastructure and capital.
2. Developing development and increasing the economy of the community.
3. Minimizing the dependence of funds and subsidies from the central government.

Thus, the increase in income is desirable because it shows optimal performance as has been realized by the Palopo Government and carried out in the last four years. The Palopo Government's policy is considered capable of encouraging an increase in the income budget so that dependence on obtaining funds and central government can be minimized [35].

The following is the Palopo Regional Budget data for the last three years, 2015 up to 2017 [36]:

Description	2015			2016			2017		
	Target	Realization	Percentage	Target	Realization	Percentage	Target	Realization	Percentage
Income	869 miliar	854 miliar	98%	1,049 triliun	1,4 triliun	95,71%	965 miliar	934 miliar	96,78%
Region Original Income	85 miliar	92,3 miliar	108,3%	862,5 miliar	807 miliar	93,56%	725 miliar	707 miliar	97,50%
Indirect Income	400 miliar	396 miliar	99,05%	430 miliar	420 miliar	97,60%	364 miliar	350 miliar	96%
Direct Income	486,7 miliar	365,2 miliar	75,4%	720 miliar	625 miliar	87%	651,6 miliar	612 miliar	94%

The Judas - Masri program is directed at economic independence, welfare and security. The vision is oriented as follows, first, education, health services, as well as guarantees and social protection for vulnerable groups. Second, creating a livable environment through the development of urban infrastructure, settlement planning, sanitation, and green open space. Third, modernizing public services, improving the quality of apparatus and governance and encouraging public participation in government. Fourth, encourage service-based and commercial entrepreneurship. Fifth, creating a tolerant climate [37].

Some indicators are measured by the high absorption of the Palopo Government in managing the Regional Budget as follows:

1. Policy innovation in governance which is further reflected in the form of real action.
2. Efficient budget mechanism. The adoption of e-Government should meet the five standards set out in regional government, such as the preparation, planning documents, budgeting, management of revenues and goods and services. The implementation of e-Government in Palopo is considered capable of creating a platform in integrating e-planning and e-budgeting even though it has not been fully optimized [38].
3. Monitoring or monitoring in the form of community participation is quite effective in terms of quality.
4. The lack of criminalization in the form of fraud [39].

The ability of the Palopo Government to reduce its dependence on the central and provincial governments is based on the reality of accelerating income generation from year to year and regional financial governance that is appreciated in the form of "unqualified" [40]. The optimal tax and

retribution is promising so that capital expenditure preferences or infrastructure spending can be prioritized and have long-term or sustainable benefits.

The realization of budget allocations is viewed from the maqasid hierarchy with *daruriyyat al khamsu* where religion is not placed in the front guard as in the realm of Muslim personal life. Some aspects of *maslahah*, such as the safety of life, mind, lineage, and property, are still carried out with full view in their implementation so that the policy formulation in governance is realized in the form of benefits that can be felt by the Palopo community.

In general, the allocation of APBD realization is considered to have fulfilled the concept of *daruriyyat al khamsu*, although hierarchy has not been fully said, the hierarchy has not been stated so that the form of *maqasid al shari'ah* preference as a field of study needs to be elaborated to broaden understanding and relevance to the reality of budgeting in governance government.

The study of the realization of the APBD is not easy because it requires the availability of data presentation from several agencies or OPD which is further elaborated by draining the energy of thought, perseverance and sensitivity in listening to the realization of budgets that are constantly changing and developing, both in terms of quantity and quality. The wheel of leader and government policy always leads to the motive of the policy, namely *maslahah*.

The hierarchy of *maqasid al-shari'ah* which is linked to the realization of the Palopo Regional Budget is considered not in line with the ideal *maqasid al-sharia* hierarchy which includes religion, soul, mind, and descent. The hierarchy has not yet fully materialized textually but in contextual gives a strong enough impression towards the actualization contained in the *maqasid al syari'ah* with its *al kulliyat al khamsu*. The reading framework benefits (*maslahah*) in the realization of the Palopo Regional Budget was fully realized by looking at the aspects of *daruriyyat, hajiyat, and tahsiniyat* in the allocation of budget use.

The reality of expenditure and expenditure of the APBD was elaborated by linking the level of *maqasid al syari'ah* which was later revealed to be a scientific approach in building a framework for thinking about government budgets in particular or public finance in general. Measuring tool used to assess government policy in mobilizing the *maqasid*-based APBD by measuring the level of achievement of regional budget expenditures in the form of an integrated framework (framework) in *al daruriyyat al khams*. The following is the pattern of the *maqasid al syari'ah* semantic relationship with the regional income and expenditure budget:

No.	Domain	Transformation
1	Religion	Creed – workshop – supervisory institution – judicial Institution – security institution.
2	Soul	Food. Self maintenance equipment. Clothes. Housing. Health. Transportation. Telecommunication. security. Employment. Social protection.
3	Sense	Lighting. Education. Culture. Scientific research.
4	Offspring	Marriage Institution. Center for coaching pregnant women. Maintenance of orphans. Orphanage.
5	Treasure	Financial Institution & investation. Financial Strategy. Development Strategy. Treasure maintenance strategy. Insurance of Private Treasure and treasure security.

The pattern of semantic relations is linked to the consideration of the existence of a function as a foundation which further functions of the APBD classification are seen with the following table and realization:

No.	<i>Maqasid al Syari'ah</i>	Regional budget based Islamic benefits	Real Manifestation
1	Religion	Religion	Guaranteed security and safety of da'wah impelentation, material and spiritual equipment and
		Order & Security	

			training, intelligence service in examining the possibility of potential hazard.
2	Soul	Defense Housing, public facility Social protection Health Kesehatan	Penyaluran dana PSKS bagi warga palopo di 9 Kecamatan sebesar 2.715.200.000,-. Pelaksana Disnakersos, 2016. Bantuan modal bagi warga yang beresiko sosial ke 813 kelompok usaha bersama dan 50 KK untuk rutilahu (rumah tidak layak huni). Agustus 2016. Bantuan rastra daerah kepada 1817 KK (keluarga penerima manfaat), bantuan lansia dan disabilitas 149 orang dengan dana 200 ribu/bulan tahun 2017. Optimalisasi layanan kesehatan di 177 pos kesehatan (memungkinkan di kluster keturunan). Rumah sakit menjadi rujukan dan dianggap sebagai pendorong kemajuan ekonomi.
3	Sense	Education Tourist and Culture	Hasil Angka Partisipasi Kasar (APK) ¹ melebihi APK nasional 98,50%, internalisasi teknologi dalam dunia pendidikan (penerimaan siswa baru, ujian nasional, SIPARAPE untuk memonitoring perkembangan anak didik), pendidikan gratis yang menekan anak putus sekolah hingga 0.02% tahun 2016 dan sebelumnya 2%, Perwali pertama tentang Petunjuk Teknis Pendidikan Gratis, dan survey independen tentang tingkat kepuasan masyarakat terhadap layanan pendidikan mencapai 91% tahun 2017.
4	Offspring	Living Environment	Increased education and communication public in the field of environment, structuring waste problems, sewers and realization of 4 green open spaces and sustaianble green and clean programs.
5	Treasure	Economy	Strategic for investment ang known as the epicentrum of several districts north at Sout Celebes. Ease of licensing and guarantee of

¹ APK adalah persentase jumlah penduduk yang sedang bersekolah pada suatu jenjang pendidikan terhadap jumlah penduduk usia sekolah yang sesuai dengan jenjang pendidikan.

			business security. Stetching economic growth and ranked second best in South Sulawesi (economic growth 6.98%) or higher than national [41]. There are 3 causes of economic growth: education, health and culinary.
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The *hifzu al aql* (safety mind) category was realized in the form of an effort to educate 28,856 elementary and junior high school students. A decent environment with the construction of infrastructure, sanitation, and open green public spaces can be included in the category of property safeguards. Likewise, the development of service and commercial entrepreneurship is included in the category of assets and creates a climate that is tolerant in the domain of religion or *hifzu al din*.

Sterilization of the Pancasila field from various things that disturb the aesthetics around it has boosted the economy of the community, especially in the field of culinary services and categorized in *hifzu al-mal*.⁴² The standardization of small and medium enterprises is implemented with the intention not to limit but more to the application of security aspects, especially for consumers who are manifested regularly by clinical and medical tests from the health department.⁴³

The UPAKARTI award from the Ministry of Industry in August 2017 was considered capable of creating many small industries so that businesses in the regions developed well. The award is a motivation in developing small industries in Palopo and is categorized in the realm of Hifzu Al-Mall. The UPAKARTI Award is worth getting because the Government has been dedicated to making various breakthroughs in the efforts to develop small and medium industries. In terms of the environment, Palopo has won Adipura 7 times since 2006, 2007, 2008, 2010, 2012, 2015, 2016. Even the City Government of Palopo is included as the recipient of the Ombudsman Award for the high compliance category.⁴⁴

From the various awards and appreciation, the realization of the regional budget is considered integrated with *maqasid al syari'ah* although it is not a hierarchy, but the realization of regional expenditure is realized in the form of interconnection between switching and interoperability (mutually operational). Maintenance of reason in the realization of the budget is very close to education. Quality education is able to create intelligent generations. Information and culture as well as research institutes with a total of 17 higher education institutions contribute to *hifzu al aql*.

The realization of regional budgets in the Palopo government does not indicate the existence of a hierarchy at the level of *maqasid al syari'ah* which starts from the level of *hifzu al din* (guarding religion), soul, mind, lineage, and wealth. However, the order used in the realization of the *maqasid*-based budget is reason, soul, wealth, descent and religion. The table below shows the realization of the budget based on *maqasid al syari'ah* by showing the percentage of the realization of the Palopo Regional Budget:

BUDGET BASED MAQASID	Real Manifestation	PROSENTASE
Sense	Plenary education	30,4 %
Soul	Health, social protection	26,2 %
Treasure	EconomicStretch: Production, Distribution and Consumption	20,1 %
Offspring	Living Environment, educational atmosphere and no provocative	13,1 %
Religion	Climate Tolerant	10,2 %

Based on the table and based on the realization of the budget with consideration of the percentage, the mind occupies the first position and then followed by the soul, property, descent and the last is religion. Realization of the budget with *hifzu al din* placed at the end of the percentage ranking does not mean marginalized and marginalized. The budget realization in *hifzu al din* is adjusted to the budgetary capacity absorbed in the field because the obligation to maintain a climate of

tolerance in an area is not a single obligation of the local government but other stakeholders are obliged to create a peaceful atmosphere.

Discussion

The tendency to position *maqasid al syari'ah* in the budget is nothing but by making the concept of *maqasid al syari'ah* in real conditions that are integrated with governance. The existence of Bait Al-Mall as an important instrument in the operationalization of government performance during the Rashidin period and Islamic dynasties is assumed to be the same as the existence of the current regional income and expenditure budget. The substance is considered the same and the difference is only seen from the system which seems to be centralized so that the local government has sufficient space to organize its area independently.

The concept of *maqasid al syari'ah* is not only neutralized in the private sphere but also has touched the social realm and governance. In practice, the ideal hierarchy in *maqasid al syari'ah* is possible not to be in tune with the hierarchy of *maqasid al syari'ah* when applied in governance. If the *maqasid al syari'ah* hierarchy in the personal domain consists of religion, soul, mind, descent, and wealth, then in the personal domain, the hierarchy allows for change.

Even though it is not the same hierarchy, both in the personal and government domains, *daruriyyat al khamsu* still shows interconnectivity. The realization of regional budgets is considered integrated with *maqasid al syari'ah* even though it is not a hierarchy but realization of regional expenditures is realized in the form of interconnection between switching and interoperability (mutually operable). In fact, it is possible for a real form of government performance to be categorized to contain other items. Such as *hifzu al aql* (maintenance of reason) with a tangible form of plenary education can be included in *hifzu al nasl* (raising offspring) because it is also related to the existence of the younger generation who are prepared as agents of change.

Conclusion

The following are some of the conclusions found in this study;

1. Budget empowerment in governance is directed at improving the quality and quantity of people's lives. The local government is considered more directing the regional income and expenditure budget in budgeting posts that are considered sustainable and sustainable. Budget absorption above 80% shows the optimal performance of the government to wholeheartedly serve the basic needs of the community.
2. The use and empowerment of the budget is fully integrated with the *maqasid al-shari'ah* so that the tendency to internalize *maqasid al-shari'ah* in the use of the budget becomes a stimulus and positions the *maqasid*-based budget with priority on the basic needs of the community and not aesthetically in rhythmic hierarchies in the private domain but allows interconnection using semantic patterns between variables in the *maqasid al syari'ah*

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