

Fiqh of Budgeting

Study of Management of the State Budget for People's Welfare in the Perspective of *Maqâshid al-Shari'ah*

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Abstract: The budget plays an important role, both in Islamic political fiqh discourse and in the national constitutional dictum. However, the hegemony of capitalism has implications for the low state budget that is allocated to meet the needs of the poor. Budgeting policies are considered to be more in favor of the interests of investors than for the people's welfare. This study aims to explore the repertoire of Islamic law in managing the state budget in a participatory manner for people's welfare. Through qualitative research, this study relies on library resources that contain the management of the state budget in the budgetary *fiqh* narrative and the *Maqâshid al-shari'ah* as the main basis of this literature study. The results of this study reveal that the state should prosper the people. In a *fiqh* perspective, the mandate to serve people's needs requires a participatory mechanism. Community participation in assessing the basic needs of the people can guarantee the state budget plan for effective and targeted development. In addition, the basic rights of citizens regarding education, economy, culture, law, and politics are guaranteed as part of the implementation of the principles of the *Maqâshid al-shari'ah* in the management of the state budget.

Keywords: State budget, development, pro-people, participatory, *Maqâshid al-shari'ah*

Abstrak: Anggaran menempati posisi penting, baik dalam wacana fikih politik Islam maupun pada diktum konstitusi nasional. Hanya saja, hegemoni kapitalisme berimplikasi pada rendahnya anggaran negara yang berpihak dan untuk memenuhi kebutuhan rakyat miskin. Kebijakan penganggaran dinilai lebih memihak pada kepentingan pemodal dibanding untuk kesejahteraan rakyat. Kajian ini bertujuan mengeksplorasi khasanah hukum Islam dalam mengelola anggaran negara secara partisipatif untuk kesejahteraan rakyat. Melalui penelitian kualitatif, kajian ini bertumpu pada sumber-sumber pustaka yang memuat tentang pengelolaan anggaran negara dalam narasi fikih anggaran dan *Maqâshid al-shari'ah* sebagai basis utama studi literatur ini. Hasil kajian ini mengungkap bahwa negara memiliki kewajiban untuk menyejahterakan rakyat. Dalam perspektif fikih, mandat untuk melayani kebutuhan rakyat perlu mekanisme partisipatif. Partisipasi masyarakat dalam melakukan asesmen kebutuhan dasar rakyat dapat menjamin rencana anggaran belanja negara untuk pembangunan tepat guna dan tepat sasaran. Selain itu, hak-hak dasar warga terkait pendidikan, ekonomi, budaya, hukum dan politik menjadi terjamin sebagai bagian dari implementasi prinsip-prinsip *Maqâshid al-shari'ah* dalam pengelolaan anggaran negara.

Kata Kunci: Anggaran negara, pembangunan, pro-rakyat, partisipatif, *Maqâshid al-shari'ah*

Introduction

Openness of budget management is important in building a good government system,¹ a reference to government work,² overcoming economic depression,³ fulfilling basic needs of citizens,⁴ instruments of development,⁵ building a just system,⁶ and as a vehicle for realizing public welfare. In the Islamic context, the management of the state budget takes a central position. The position of the budget in state narratives is considered more primary than the discourse of state formation and the mechanism of leadership succession. In Islam, there are no specific rules that explain the form of government, whether in the form of kingdom, republic, federation or unit. Islam does not regulate clearly about the state forms and also in terms of succession. Traces of history prove that the change of leaders after the Prophet always changed the format and model. Simple elections, wills, formation teams, appointments, inheritance, and others are evidence that the problem is not crucial and there is no single mechanism in the process of electing heads of state.

In terms of financial problems, both income, and expenditure, Islamic sources provide specific and detailed signs. Al-Qur'an specifically regulates the distribution of tax money, including *zakah* and *waqf*. Tax money in the context of state life, including in Indonesia is one of the

¹ Rama Andika Thio Rahman, Gugus Irianto, and Rosidi Rosidi, 'Evaluation of E-Budgeting Implementation in Provincial Government of DKI Jakarta Using CIPP Model Approach', *Journal of Accounting and Investment*, 20.1 (2019), 94–114 <<https://doi.org/10.18196/jai.2001110>>; M. Hasan Ubaidillah, 'Kontribusi Hukum Islam dalam Mewujudkan Good Governance di Indonesia', *Al-Qanun: Jurnal Pemikiran dan Pembaharuan Hukum Islam*, 11.1 Juni (2008), 112–41.

² Agus Arwani, 'Konstruksi Hukum Ekonomi Syariah Dalam Fiqh Anggaran Yang Bebas Akuntansi Syariah', *Al-Ahkam : Jurnal Ilmu Syariah Dan Hukum; Vol. 1, No. 2 (2016)DO - 10.22515/al-Ahkam.V2i2.279*, 1.2 (2016), 115–32 <<http://dx.doi.org/10.22515/al-ahkam.v2i2.279>>.

³ Rasiyam Rasiyam, 'Kebijakan Fiskal Dalam Islam (Solusi Bagi Ketimpangan Dan Ketidakadilan Distribusi)', *Khatulistiwa*, 4.1 (2014), 87–100 <<https://doi.org/10.24260/khatulistiwa.v4i1.231>>.

⁴ Kinsey Alden Dinan, *Budgeting for Basic Needs: A Struggle for Working Families* (Columbia: (NCCP Columbia University, 2009).

⁵ Aan Jaelani, 'Sistem Anggaran Berbasis Kinerja Pada APBN Di Indonesia Perspektif Ekonomi Islam', *Al-Amwal : Jurnal Ekonomi Dan Perbankan Syariah*, 10.1 (2018), 128–45 <<https://doi.org/10.24235/amwal.v10i1.2871>>.

⁶ Shinta Dewi Rismawati, 'Legal Culture Of Women In Gender Budgeting (A Review of Context Bumirejo Pekalongan)', *Jurnal Hukum Islam*, 2014 <<https://doi.org/10.28918/jhi.v1i1.537>>.

development resources. Therefore, the distribution becomes the most basic narrative in the state. Budgeting is considered the core and the main indicator of fair governance.⁷ History also notes that the state has a vital role in regulating economic policies that are built on the foundation of the people's welfare.⁸ It proves that the financial and budgeting issues in Islam are very important. Early Islamic civilization has built a fiscal system through the institution of the Baitul Mal.⁹

The most recent studies on state finance and budget management have been carried out by scholars with a variety of focuses and approaches. The study can be mapped into several categories. First, budget studies in Islamic doctrine or Islamic economic systems, as the studies of Ghadi (1994);¹⁰ Julaid (1995);¹¹ Chaudhry (2012);¹² Fathurrahman (2012).¹³ Second, the budget in the APBN/APBD document, implementation, performance, absorption and evaluation in realizing *Good Governance* as done by Ubaidillah (2018);¹⁴ Aan Jaelani (2018);¹⁵ Perdana Kusuma Negara et al. (2018);¹⁶ Rahman et al. (2019),¹⁷ Third, budget studies in the context of poverty eradication and social welfare.

In contrast to the previous study, this study filled the gap in the analysis of Islamic law regarding budget management to achieve people's welfare in a participatory manner in the frame of *Maqâshid al-sharia*.

⁷ Suraji Sukamzawi Abdul Wa'idl Farida Ahmad dan, *Mengutamakan Hak-Hak Dasar Rakyat: Panduan Gerakan Pesantren Mengawal Kebijakan Anggaran Daerah* (Jakarta: P3M dan Partnership, 2007), p. 28.

⁸ Ayief Fathurrahman, 'Kebijakan Fiskal Indonesia Dalam Perspektif Ekonomi Islam: Studi Kasus Dalam Mengentaskan Kemiskinan', *Jurnal Ekonomi & Studi Pembangunan*, 13.1 (2012), 72–82.

⁹ Fathurrahman.

¹⁰ Yasin Ghadi, *Al-Amwal Wa al-Amlak al-'Ammahfi al-Islam Wa Hukum al-I'Tida' Alaiha* (Mu'tah: Mu'assasah Ram, 1994).

¹¹ Mahmud Julaid, *Qiraat Fi Al-Maliyah al-'Ammah Fi al-Islam* (Jeddah: IDB-IRTI, 1995).

¹² Muhammad Sharif Chaudhry, *Fundamental of Islamic Economic System* (Jakarta: Prenadamedia, 2012).

¹³ Fathurrahman, pp. 72–82.

¹⁴ Ubaidillah.

¹⁵ Jaelani, 'Sistem Anggaran Berbasis Kinerja Pada APBN Di Indonesia Perspektif Ekonomi Islam'.

¹⁶ Perdana Kusuma Negara, Lilik Handajani, and Lukman Effendy, 'Studi Kasus Fenomena Tingkat Serapan Anggaran Pada Satuan Kerja Perangkat Daerah', *Journal of Accounting and Investment*, 1.2 (2017), 76–91 <<https://doi.org/10.18196/jai.190193>>.

¹⁷ Rahman, Irianto, and Rosidi.

Methodologically, this qualitative study rests on data sourced from the literature on finance, budgeting, and discourse on *Maqâshid al-shari'ah*. Through library research, this study seeks to explore the narrative of Islamic law regarding state finance, particularly the preparation of budgets in official state documents. This study also explores the urgency of an argument of government policy in preparing a budget that must be pro-poor and oriented towards the welfare of the people. Through the perspective of the *Maqâshid al-shari'ah*, this study intends to dialogue on the principles of participatory budgeting about the basic rights of the people embodied in the narrative of the main objectives of Islamic law in the contemporary era. *Maqâshid al-shari'ah* is considered to have relevance to the values of the Pancasila,¹⁸ as the basis for the development of nation and state in Indonesia.

Understanding Budgeting: Definition, Function and Purpose

In the context of a modern country, the budget is a document that records the flow of public funds managed by the government. It is called the public budget because basically money managed by the government comes from taxes, levies or levies paid by the public to the government.¹⁹ Glenn A Welsch said the budget is “profit planning and control may be broadly defined as a system and formalized approach for accomplishing the planning, coordinating and controlling responsibility of management.”²⁰ As quoted by Mick Moore, Joseph Schumpeter, in *The Crisis of Tax State*, revealed that the budget is the skeleton of the state stripped of all misleading ideologies, the fiscal history of the essential parts of its general history.²¹ In other words, the budget is understood as a government statement about the estimated revenues and

¹⁸ Achmad Faidi, ‘Reconstruction of the National Legal System: Study the Implementation of the Maqâshid al-Shari’ah Theory’, *AL-'ADALAH*, 15.2 (2018), 307–24 <<https://doi.org/10.24042/adalah.v15i2.3387>>.

¹⁹ Abdul Wa'idl.

²⁰ Glenn A. Welsch, *Budgeting Profit Planning and Control* (New Delhi: Prentice-Hall of India Private Limited, 1981), p. 3.

²¹ Mick Moore, ‘Revenues, State Formation, and the Quality of Governance in Developing Countries’, *International Political Science Review*, 2016, pp. 297–319 <<https://doi.org/10.1177/0192512104043018>>.

proposals for expenditure in the current year as a reference for activities and development for the government.

In general, the budget can be divided into two types, the current budget, and the capital budget. Chaudhry explained the current budget was prepared to finance routine government administration, national defense, debt repayment, and other routine expenses. Meanwhile, the capital budget is provided to finance long-term expenditures, such as infrastructure, educational institutions, health facilities, communication technology, defense, energy supply, irrigation, dams, canals, means of transportation, and so on.²² Both types are prepared to realize people's welfare.

A budget is a financial plan that reflects government policy choices. The budget is the most important instrument in governance, as well as a policy instrument that can be used by the state to carry out welfare functions/roles.²³

The function of the budget can be seen from two aspects, the administrative and economic aspects. Administrative aspects are budgets related to politics, implementation of policies and means of government performance control. In this aspect, the budget includes three functions; as a guideline for managing resources for the government; as instruments of supervision for the administration of government and development; as instruments for evaluating government performance.²⁴

Different from the administrative aspects, the budget from the economic side is related to the government's responsibility to ensure the fulfillment of the basic needs of the people. The government is responsible for managing resources for the welfare of the people. The budget is the main supporting instrument of development that is oriented towards public welfare. According to Musgrave, as quoted by Jaelani, on the economic aspect, the budget has three functions, namely First, *allocation branch*, the state budget is prepared for the fulfillment of public needs. The budget is a government instrument for the provision

²² Muhammad Sharif Chaudhry.

²³ Abdul Waidl Sugeng Mahagijo (eds.), Arie Sudjito, *Mendahulukan Si Miskin: Buku Sumber Bagi Anggaran pro Rakyat* (Yogyakarta: : LKiS, 2008), p. 33.

²⁴ Sugeng Mahagijo (eds.),.

of public goods and services to meet the needs of the general public. Second, *the distribution branch*, the budget as an instrument divides resources or development to the public so that it is fair and equitable. In this context, the budget has a powerful power for equitable distribution of state assets to have the effect of people's welfare. In the state budget system, there is government expenditure and revenue system that must be oriented towards socio-economic conditions. Third, *the stabilization branch*, the function of maintaining a high level of use of production factors with the stability of the value of money.²⁵

Thus, the budget becomes an instrument to maintain the balance of economic fundamentals include employment creation, economic stability, and stemming the inflation rate.²⁶

The budget becomes the main buffer in the administration of the government. Therefore, the state budget is a major factor in the success of a nation and state in realizing the ideals of the nation.

Sources of Income, Participatory Expenditures, and Budgeting

In the early days of Islam and the modern era, the state was very much dependent on the financial strength and state budget. The budget has an important role in the administration of the country. The purpose of the state, the broad outlines of the country's direction, strategic objectives and government programs to improve the quality of life of its citizens must be realized if without adequate, systematic budgeting support and clear orientation. As part of the governance system, budgeting has a variety of concepts, logic, and mechanisms.

In principle, there are two posts in the budget, namely income and expenditure. The traces of Islamic legal literature explain that the source of the government budget in the early period of the reign of the Prophet Muhammad and the time of the caliphs included *zakah*, '*usyr*, *khums*, *fai*', *jizyah* and *kharaj*.²⁷ Chapra et al. (1997) revealed that state income in Islam

²⁵ Aan Jaelani, 'Pengelolaan APBN dan Politik Anggaran di Indonesia dalam Perspektif Ekonomi Islam', *Al Qalam*, 29.1 (2012), 1–30 <<https://doi.org/10.32678/alqalam.v29i1.589>>.

²⁶ Sugeng Mahagijo (eds.).

²⁷ Muhammad Sharif Chaudhry.

includes four paths: (1) *zakat*, (2) natural resource income, (3) taxes and (4) loans.²⁸ *Zakah* is a predetermined level of net income that is obliged to every Muslim to pay. These revenues are from natural resources such as the benefits derived from oil, forest and other management. Taxes in this case are in the form of land tax (*kharj*), security stability tax (*jizyah*) and agricultural and trade taxes following the rules in Islam. According to Abu Yusuf the government has the right to increase and decrease taxes depending on the ability of its people. Whereas in the loan post, the state is allowed to borrow when the overall income is insufficient to finance the budget with the important note that it must be free from usury.

In Sunni *fiqh*, according to Chaudhary (2012), it follows the principles of the following state expenditures: First, the main criterion in each expenditure allocation is people's welfare. Second, the interests of the majority population must take precedence over the interests of the minority population. Third, eliminating difficulties is preferred over getting convenience and security. Fourth, sacrifices or personal losses can be justified to save public losses, and greater sacrifices or losses can be avoided by giving smaller sacrifices or losses. Fifth, whoever receives the benefits must bear the costs.²⁹

Based on the above view, people's welfare is the main orientation and goal in each budget allocation. Therefore, every party involved in budgeting, whether executive or legislative must understand the real conditions and basic needs of the people at the lowest level. They are the majority group that needs protection and priority over the other groups.

Regarding the budgeting mechanism, Adrian Fozzard mapped into two main issues. First, what is the basis for resource allocation (read: budget)? Experts prepare five approaches to address this problem, namely (1) *public goods (market failures)* approach, the government needs to provide and allocate public needs that are failed provided by the market. (2) The approach of *marginal utility* or *cost-effective efficiency*, economical yet effective spending, through the calculation of each unit of expenditure. (3). *Allocative efficiency*, ensure efficiency through analysis

²⁸ Umer Chapra, *The Future of Economics: An Islamic Perspective* (Jakarta: Shari ah Economics and Banking Institute, 2001).

²⁹ Muhammad Sharif Chaudhry.

of cost and benefits. (4). The *citizen preferences* approach or *collective decision making*, residents are jointly given the freedom to make choices. (5), *equal* approach (justice), budget is measured by the success of the government's role in reducing poverty and social inequality.

Second, how is the process of preparing to budget? To answer this problem, there are five approaches: (1) administrative budgeting, the preparation based on the tasks and functions of government institutions and services to achieve certain goals. (2). The rationalism approach, allocating budgets is more efficient and effective beyond the various tasks and functions of government institutions and services. (3) Incrementalism approach, budget allocation based on gradual and gradual changes according to political policies and existing rules. (4) Public choice approach, budgeting that prioritizes public interests rather than the interests of bureaucrats. (5) Principals and agents approach, expand the role of principals (people) towards the agent (bureaucrats, politicians, apparatus). This approach requires transparency and accountability.

Participatory budgeting is an indicator of good government conception. The government's role is reduced and the role of the community is encouraged at the most optimal level. Community participation is one of several principles that must be applied in good governance besides, rule of law, transparency and openness and public accountability. In the context of budgeting, participation implies that every community has the same voting rights in the decision-making process, in determining to budget.³⁰

Through community participation, the preparation of expectations can be designed to meet the needs and policies that prioritize the main agenda of increasing the dignity of the community. Participatory preparation can reduce leakage of state money and ensure development programs are on target and function.

Managing the State's Financial Prosperity

The budget document is a record of income and learning of state finances for development for the welfare of the people. In the conventional

³⁰ Ubaidillah.

concept, welfare is interpreted only as a material aspect. Unlike Islam, welfare includes both material and spiritual at the same time. Emphasizing the material alone will only have an impact on fulfilling personal interests (self-interest), pursuing wealth, physical enjoyment, and lust satisfaction.³¹ Ismail (2012) narrates welfare with the term *al-falah*,³² which contains two meanings, worldly and *ukhrawi*.³³ *Al-falah* in language means luck, success, and preservation in pleasure and happiness.³⁴ Thus, the purpose of the budget for people's welfare is true welfare, which includes birth and mind.

People's welfare is an important priority in every budgetary discourse. In the state revenue section, the community is the most decisive subject. They are the main contributors, either through taxes, contributions or others. Therefore, state money is public money. Then what are the indicators, whether the state budget serves the interests of the people 'development and welfare' or for the projects of ministries, agencies and 'development' of their officials? The answer to this question depends on how the budgeting cycle is carried out. Do planning and preparation involve, give space, access, and participation for the people to formulate a budget plan; whether the implementation and utilization are carried out by and for the needs and welfare of the people; and whether the people are involved in monitoring, evaluation, and accountability of the state budget.

1. Budgets that Stand for the Poor

The budget as an instrument of the state in carrying out the development function should be oriented towards the people. The state, like al-Mawardi, has a prophetic role and mission to realize social change. The main prophetic mission in social change is implementing Islamic teachings to build a just and prosperous society. On the other hand, al-Syatibi revealed that the development conducted by a country was

³¹ Umer Chapra,.

³² Asep Usman Ismail, *Al-Qur'an Dan Kesejahteraan Sosial: Sebuah Rintisan Membangun Paradigma Sosial Islam Yang Berkeadilan Dan Berkesejahteraan* (Tangerang: Lentera Hati, 2012), p. 1.

³³ Al-Raghib al-Ashfahani, *Mu'jam Mufradat Alfazh al-Qur'an* (Beirut: Dar al-Fikr, t.t), p. 399.

³⁴ Jamal al-Din Abu al-Fadhal Muhammad bin Makram Ibn Manzbur al-Anshari al-Ifriqi al-Mishri, *Lisan Al-Arabi Jilid II* (Beirut: Dar al-Kutub al-'Ilmiyyah, 2002), p. 647.

a manifestation of the realization of the principles of *al-Maqâshid al-shari'ah*. According to Faidi (2018), *Maqâshid* in the Indonesian context is very much related to the locality of values and ideology of the state which has become a collective agreement.³⁵

Realizing *al-Maqâshid al-shari'ah* through sustainable development can be realized optimally if it is supported by a systematic, measurable, acceptability, reasonable and timely budget planning system that is oriented to the public interest. Planning as one of the functions of management is the act of selecting and connecting facts and making and using assumptions regarding future activities to achieve common goals.³⁶ As a work plan, budgets are arranged systematically and expressed in monetary units. Therefore, the budget in principle is a working guideline for every ministry, department, section or unit within the government to work on its development agenda.

Therefore, since the state financial planning must be prepared to guarantee the basic needs of the people, especially the poorest and oppressed. Poverty and oppression were highlighted in the Qur'an, through the words *dhu'afa* and *mustad'afin*.³⁷ "There is no sin (because of not jihad) over the weak, the sick, and those who do not get what they spend" (Surah al-Tawbah, 9: 91); "And remember when you were a minority, again oppressed on the face of the earth, you feared that people would kidnap you, then Allah gave you a shelter, and He empowered you through His help and gave you good food for you to be empowered." (QS.Al-Anfal, 8: 26). Verses that need to better describe the term "*dhu'afa*" (traditional groups) and the second verse better explain the term *mustad'afin* (more because of the structure). If state development is oriented towards people's welfare, budgeting must be designed according to the priorities and needs of the poorest and weakest groups.

In order to ensure that the budget can meet the needs of the people, the budgeting must refer to the principles: transparent, accountable, budgetary discipline (efficient, effective, timely, and accountable), fairness,

³⁵ Faidi.

³⁶ Winardi, *Azaz-Azaz Manajemen*, (Bandung: penerbit Alumni, 1983), p. 149.

³⁷ Zakiyuddin Baidhawiy, *Islam Melawan Kapitalisme: Konsep-Konsep Keadilan Dalam Islam* (Yogyakarta: Resist Book, 2007), p. 202.

efficiency, and effectiveness. That is, the benefits of the budget must be allocated fairly, effectively, and efficiently to improve services and welfare for the community.³⁸

Developing a budget for the benefit of people's welfare is important. In the context of the state, the 1945 Constitution guarantees explicitly in article 27 paragraph 2: "Every citizen has the right to work and a decent living for humanity: Article 28 B paragraph 2: "Every child has the right to grow up for survival, growth, and development and has the right to protection from violence and discrimination." This constitutional guarantee can only be realized in practice if supported by a planned and systematic government program with supporting sufficient budgeting.

In the view of progressive Islamic law, the interests of the people are in the interests of God, People's prosperity, God's prosperity, People's welfare, God's welfare. In the context of Indonesian statehood, Islam has the purpose of benefit (*maslahah*) for the people, both in the world and the hereafter. This principle is parallel with the principle of social welfare for all Indonesian people as the core axis in the Pancasila economic system. The people are a top priority over personal, group, community and group interests. In a democratic system, "people" are the subjects, goals, objectives, and orientation of nation-building. Unfortunately, political and economic realities often manipulate the people for the sake of themselves and their groups. Many state organizers and politicians sell "people's interests" which only fulfill private interests. To pretend to fight for and on behalf of the people, but in reality, budgeting policies are prepared far from the principles of mutual interest, the public interest. The state must place the interests of the public, especially the poor and marginalized, above all.

Why do poor and marginal people need to be prioritized in the budgeting process? There are three crucial arguments.³⁹ First, normatively development is defined as an effort to create prosperity, independence, and freedom for disadvantaged people. Development is no longer only measured by economic growth and increased purchasing power, but how much the

³⁸ Nur Ahmad Affandi, 'Hak Rakyat Atas APBD,' *Kedaulatan Rakyat*, 18 February 2005.

³⁹ Sugeng Mahagijo (eds.).

quality of life and welfare of citizens, especially the poorest increases.⁴⁰ A community-oriented development budget is a budget that favors the basic needs of the people, such as education, health, and environmental quality and clean water. In this context, the basic rights of the poorest and most marginalized people must be prioritized for a better quality of life.

Second, the state guarantees freedom for all citizens to voice and express aspirations. But in reality, the political fact has not made the people's voice the main agenda. On the contrary, the political elites voiced and made the 'hidden' development agendas to enrich themselves, their groups and parties. Interest groups such as international institutions such as the World Bank, IMF, politicians, bureaucrats and financial teams are more 'effective' in their influence than the screams of the poor. Therefore, from an early age, policy advocacy is needed so that budgeting is dedicated to the people, not officials.

Third, people have a diverse social layer. There are men, women, young people, rich and poor, and so on. Poor people often fail and do not have access to government facilities and services. There are obstacles to constraining structures and capacities, such as systems, income, purchasing power, asset poverty, area, age and gender. Therefore, poor people as the most marginal groups need to be prioritized in formulating budget policies.

According to Badruzaman (2007), in the verse of the Qur'an, the position of the poor is as a given object or recipient.⁴¹ According to him, the poor have the right to receive property (*al-mal*), whether they have *zakah*, *infaq* or *alms* (QS. Al-Baqarah / 2: 177); *fidyah* as food ingredients ((QS. Al-Baqarah / 2: 184); *infaq* (QS. Al-Baqarah / 2: 215); inheritance, if they attend the distribution of inheritance (QS. Al-Nisa'/4: 8); good treatment (giving financial assistance), *ihsan*. (QS. Al-Baqarah/2: 83 and al-Nisa ' / 4: 36).

In the Indonesian context, the budget should not only take the side of the poor, the traditional type but also other vulnerable groups. Bambang

⁴⁰ Sugeng Mahagijo (eds.).

⁴¹ Abad Badruzaman, *Teologi Kaum Tertindas: Kajian Tematik Ayat-Ayat Mustadh'afin Dengan Pendekatan Keindonesiaan* (Yogyakarta: Pustaka Pelajar, 2007), p. 13.

Widianto (2006) divides the vulnerable into two. First, traditional groups, including elderly poor, disabled, orphans, widows; victims of war: war veterans, released soldiers, and displaced populations; low caste status; women who suffer from domestic violence; mentally ill; rural poor; household single-parent. Second, emerging groups, including migrants, working poor in the formal sector and the growing number of urban poor, particularly in economies transition; unemployed youth: workers, affected by restructuring or privatization of public enterprises; ethnic minorities; HIV / AIDS sufferers; drug and substance abusers; and street children.⁴²

By prioritizing the interests of poor groups, it means that half of the government's policies are on a fair path. Because there is no protection of the basic needs of the weak people, certainly justice will not be realized. The essence of government in the concept of Islam is justice.⁴³ In this context, the importance of budgeting focuses on management control systems.⁴⁴

Through impartial planning, the state budget should be prioritized for the weakest, marginal and poor groups. According to Abad Badruzaman, economically weak people in the Qur'an are indigent, poor, orphans, beggars, and servants.⁴⁵ The Apostle, the leader of the people, in taking policy was also oriented to the more marginal groups. History proves that the life of the Apostle, prayer, hope, and orientation of his life always "hopes to live and be gathered together with the poorest communities." He often, mentions the name of his Lord, as *rabb al-mustadh'afin*, the god of the poor. That is, the Qur'an and the hadiths explicitly inform that God and His apostles' side with the poor in various aspects. This fact should be an inspirational reference for state officials in preparing budgets to side with the weakest. They are the rightful owners of the country. The people are the sole owner of the country, therefore all

⁴² Bambang Widianto, 'Islam Dan Strategi Penanggulangan Kemiskinan Di Indonesia' (presented at the Seminar Bappenas, Jakarta, 2006).

⁴³ M. Dhiauddin Rais, *Al-Nadariyah al-Siyasiyah al-Islamiyah* (Jakarta: Gema Insani Press, 2001), pp. 264–66.

⁴⁴ Rahmani Timorita Yulianti, 'Transparansi Anggaran: Suatu Upaya Efisiensi Dan Antisipasi Korupsi Di Indonesia', *La_Riba*, 4.2 (2010), 239–50 <<https://doi.org/10.20885/lariba.vol4.iss2.art6>>.

⁴⁵ Abad Badruzaman,.

state assets and resources should be budgeted for the benefit of citizens, especially the poor, oppressed and marginalized so that social justice can be realized.

Thus, the success of a pro-poor budget action plan is not only on the partisanship, obedience of realization but also on the results and implications of budget performance, whether or not it has the greatest impact on the people or not.

2. Pro-Poor Budgeting Based on *Maqâshid al-Shari'ah*

Maqâshid al-shari'ah, in the context of this budget study, covers the whole of Islamic law, such as the primary (*daruriyah*), secondary (*hajiyah*), and tertiary (*tahsinîyah*) aspects as traditional classification formulas, added aspects of justice and provides space for parties that have not been involved in a participatory manner.

To avoid the individualization of the concept of *Maqâshid*, the word *Maqâshid* is broadened in scope, namely community, society, nation, and humanity.⁴⁶ In terms of concept, *Maqâshid al-shari'ah* is a dynamic concept. *Maqâshid* experienced endless dynamics, ranging from protection, maintenance until improvement to become a development narrative and basic rights of citizens.⁴⁷ That is, *Maqâshid* is a benefit, as formulated by Kamali (1999) "*Maslahah* is another name for *Maqâshid* as the stipulation of law in Islam must lead to the goodness (*maslahah*)."⁴⁸ In the context of measuring the values of the *Maqâshid al-shari'ah* in budgeting, it is necessary to adopt economic, environmental and social performance indicators.⁴⁹ The government has the responsibility to guarantee the basic rights of its citizens. Through its budget, it is necessary to guarantee the minimum level of life of its citizens. For citizens to live decent and

⁴⁶ Tim Redaksi, "Peta Pemikiran Ulama Ushul tentang Maqashid Syariah: Menuju Kontekstualisasi dan Reformulasi," *Jurnal Mlangi*, 1, no. 3 November-Februari (2013-2014), p. 56.

⁴⁷ Jasser Auda, *Maqashid Al-Shari'ah as Philosophy of Islamic Law: A System Approach* (London: The International Institute of Islamic Thought, 2007).

⁴⁸ Mohammad Hashim Kamali, "Maqâshid Al-Shari'ah": The Objectives Of Islamic Law', *Islamic Studies*, 38.2 (1999), 193–208 (pp. 193–208).

⁴⁹ S.H. Siddiqui, 'Islamic Banking: True Models of Financing', *New Horizon*, 2001, 15–20 (pp. 15–20).

reasonable lives, it is the responsibility of the state, as an institution that is given the mandate to initiate and guarantee the lives of its citizens. Therefore, the government needs to conduct periodic surveys to monitor the progress of citizens' needs so that their lives meet minimum standards.

To realize social insurance, the government can learn about the 'target' of distribution, so that the most vulnerable parties can be protected by their basic rights. The Qur'an teaches distribution such as: "*They ask you, [O Muhammad], what they should spend. Say, "Whatever you spend of good is [to be] for parents and relatives and orphans and the needy and the traveler. And whatever you do of good - indeed, Allah is Knowing of it."*" (QS, 2: 215).

The state budget in the system of government is fully as a manifestation of the application of Sunni political principles, *tasharruf al-imam 'ala al-ra'iyyah manuthun bi al-mashlahah*. The ruler's policy towards the problems of the people must be oriented and to uphold the common benefit. Political policy in Islam according to Ibn al-Qayyim al-Jauziyah (w. 751/1350), as formulated in the book *al-Turuq al-Hukmiyah*, as all programs to achieve maximum benefit and keep evil to the maximum.⁵⁰ This formula is in line with the goals of the state, to achieve just and prosperous prosperity. One of the main goals of the state is to guarantee the quality of life of a peaceful, fair and prosperous society. The needs of state institutions in Islamic Politics are instrumental need so that humans as Allah's caliphs on earth can carry out their mandate as agents of social change towards a quality life.

In the context of the political system, the birth of Islam, the Qur'an was revealed, and the prophet Muhammad SAW was sent only to spread and realize a peaceful and prosperous human civilization. The Qur'an explains that: "*We send you only to give grace to the universe.*" (Surat al-Anbiya: 107); and also "*And We have not sent down to you al-Kitab (al-Qur'an), but that you can explain to them what they are disputing and be a guide and a mercy to the believers.*" (QS. Al-Nahl: 64).

The verse above leads to 'mercy' becoming a spirit in the life of the people. Governance in the Islamic concept guarantees the implementation

⁵⁰ Muhammad bin Abu Bakar Ibn Qayyim al-Jauziyah, *Al-Thuruq al-Hukmiyah, Juz 1* (T.tp: Dar al-Bayan, t.t), p. 12.

of a just life guarantees the basic rights of the people and can build the welfare of its people. In this context, the presence of state institutions intersects with efforts to realize the benefit of the people. The state must be able to realize and secure the public interest, namely the guarantee of life, safety, peace, justice, and prosperity. The state must be able to play its function - borrowing the language of Imam al-Syathibi (730 H-790 H) as an institution that initiated the *jalb al-mashalih wa dar 'al-mafasid*, taking advantage and avoiding danger. In Syathibi's formulation, the benefit of religion and the world can be realized if there is a *maqashid* or *maslahat daruriyah*. If this does not exist, it will cause damage and even loss of life and life such as eating, drinking, praying, fasting and other worship. Syathibi formulated *maslahat* or *maqashid daruriyyat* in five cases, namely: religion (*al-din*), soul (*al-nafs*), offspring (*an-nasl*), wealth (*al-mal*) and intellect (*al-aql*).⁵¹

In the life of the nation and state, the welfare of the poor can be guaranteed if the state budget truly applies the principles of the pro-poor budget based on *Maqâshid al-shari'ah*. Why does it need a pro-poor budget? Fridolin Berek et al. (2006) give a brief explanation. First, a budget that leads to the importance of developing policies that favor the poor. The poor are parties that must be prioritized in state services. Second, the practice of budget policies designed to make policies, programs, and projects that favor the interests of the poor. Third, budget policies' impacts can improve people's welfare, and fulfill the basic rights of the poor.⁵²

The problem is how pro-poor budget indicators can guarantee people's rights as a manifestation of *al-Maqâshid al-shari'ah*. First, as a derivative of pro-poor policy, pro-poor people's budget is an affirmative action with specific targets for marginalized people, powerless and politically, socially, and their economy is weak. Second, pro-poor budget, as part of poverty mainstreaming, poverty mainstreaming in development policy. This step must be taken because it has become

⁵¹ Asy-Syathibi, *Al-Muwâfaqat Fi Ushûl al-Abkâm* (Beirut: Dar al-Kutub al-Ilmiyyah, t.t), pp. 7-8.

⁵² Sugeng Mahagijo (eds.),.

a global commitment. Third, the pro-poor budget is understood as a development approach based on rights, rights-based approaches to development.

The fulfillment of rights in the concept of Islam is an important instrument in realizing people's welfare (*maslahah*). According to Imam al-Ghazali (450-505 H), the *maslahah* hierarchy can be categorized into three levels, namely *dharuriyah* (principal), *hajiyyah* (secondary) and *tahsîniyah* (accessories). This hierarchical sequence shows the priority of benefit which must take precedence over the interests of others. Pro-poor budget is a necessity as a form of partiality towards the poor. The government needs to examine which basic needs, as the livelihoods of many people. Budgets are based on the framework of 'rights' and 'obligations.' Individuals, groups, or communities are called people as rights holders and the government is the duty bearer. According to Ibn Taimiyah, the government is obliged to provide basic needs such as food, shelter, employment, health, and education of its citizens. On the other hand, state intervention is urgent to eliminate destructive and religious financial activities, reduce poverty and avoid economic damage.⁵³ Thus, in people's rights, it contains the government's obligation to respect, protect and fulfill them.

The rights-based development budget is a critique of basic needs-based development approaches. A needs-based approach seeks to secure additional resources to serve marginalized groups, a rights-based approach emphasizing that all resources are shared fairly with all marginalized groups. In terms of motivation, the need approach can be met in compassion, while the rights approach can only be fulfilled through the state's legal obligation, or in certain cases through ethical humanitarian obligations.

The basic rights of the people in the frame of Islamic law fall into the realm of *maslahah dharûriyyah*. If these basic rights and needs are not met, it will cause misery, damage, and even disaster for the lives of the people. The basic needs in question are for example food, drink, clothing, and shelter. According to the Islamic government system, which includes the basic rights of the people are fulfilled and guaranteed the

⁵³ Ibn Taimiyah, *Al-Hisbah Fi al-Islam* (Bairut: Dar al-Kutub al-'Arabiyyah, t.t), p. 2.

rights of religion, soul, mind, descent, and property. Whereas in the state context, these rights are reflected in the right to education, health, a quality environment, the right to enjoy clean water, the right to freedom of speech and association.

While at the secondary level (*hajiyyat*), the national budget is designed to avoid difficulties, namely efforts to present various facilities to facilitate work and burden of responsibility. The lack of such facilities may not cause a chaotic situation but can add to the burden of difficulties for the community. While at the tertiary level (*tahsînîyah*), that is something that can decorate social life and make humans able to do and regulate better social life (tertiary needs) justified by customs and public aesthetics. The lack of carrying capacity will not have an impact on chaos as if the basic needs of the people are not fulfilled. *Tahsînîyah* is things that if not possessed will make life not beautiful, not exciting, and unpleasant for the public. In other words, the *tahsînîyah* is an instrument to perfect both the previous *maqashid*, which includes the perfection of customs and noble character.⁵⁴

The problem that arises is what are the indicators and standards of public benefit. The progress of science and technology, on one hand, become socio-political problems on the other, often impact on the construction and struggle for the meaning of the benefit of the people. During this time, the state under the pretext of general benefit carried out a 'development,' project both on aspects of human, material and spiritual resources. Often in the name of settlement public interests are evicted for road, reservoir, and factory facilities, even for the establishment of malls or supermarkets. In the name of beauty, aesthetics, comfort and common interests, street vendors, homeless people, beggars, pedicab drivers were sidelined, beaten, exiled and even slaughtered by their human side.

There are many versions of public benefit in the life of the state. There is a government version (*umara*), a version of religion (*ulama*), there is a version of the people (*ummah*). Then, whose standards need to be put forward. Without clear guidelines, it will only have a negative impact

⁵⁴ Ahmad al-Raisuni, *Nadariyat Al-Maqashid Inda al-Imam al-Shathibi* (Beirut: Muassasah al-Jami'ah, 1992), p. 117.

on the struggle for truth claims ‘*understanding of the public interest.*’ Therefore, public interest indicators, shared interests, and public areas must refer to the ‘*ammah* justified by *syara*’ in the context of Islamic politics. Also, it refers to a collective agreement that is arranged in the national development agenda in the context of national politics. Without clear qualifications, ‘general welfare’ will only be used as an excuse for tyrannical authorities to act arbitrarily, exploit and marginalize the weak, for the benefit of individuals, groups and capital owners. In the context of the state, the general benefit should be based on the interests of the people. Not the interests of officials, bureaucrats or other state organizers.

So far, the people have always been sacrificed for the sake of ‘common interest.’ The state budget is almost certainly not in favor of the interests of the people. 80% of the state budget is spent on goods and operational expenses for bureaucrats. The budget runs out for office operations, such as inauguration fees, uniforms, meals, drinks, meetings, official travel and salaries of officials and employees. On the other hand, the education, health, environmental, social and economic needs of the tightened budget, with reasons for efficiency, savings and avoiding leakage and misdirection. The question is, which is more difficult, whether the bureaucrat’s operational budget or budget for the costs of education, health, and the economy of the poor.

Therefore, the indicator of *maslahah* must refer to the interests of the people and public moral values. Clarity of criteria can eliminate the abuse of power exercised by the authorities which tends to be corrupt. The danger of fraud, especially by state administrators, is very real in the life of our country. Therefore, the Qur’an is not bored to remind us to truly uphold the interests of all human beings, above personal inclination. “*So enforce the law among humans properly and do not follow your passions, which will plunge you into error, far from the path of God.*” (QS. Shad: 26); “*Then anyone who acts tyrannical and chooses the life of the world, then Hell is worthy to be his place of residence.*” (QS. An-Nazi’at: 27-28) Even also “*Suppose the truth following their wishes, surely the heavens, the earth, and all its contents will be destroyed/damaged/ destroyed.*” (Q.S. al-Mukminun: 71).

In addition to the above levels, according to Imam al-Ghazali,

masalah can be in the form of a general masalah (*'ammah / kulliyah*), the majority (*aglabiyah*) or special/individual (*syakhsiyah / fardiyah*). If it refers to the three forms above, the public interest is prioritized over the interests of the majority and individually. In its implementation, both the hierarchy and the form of benefit must be integrated integratively. Basic needs (*daruriyah*) that are related to general life (*'ammah*) take precedence over the majority (*aglabiyah*) and so on.

Operationally, the direction of policy taken by the authorities needs to be prioritized to guarantee the basic needs of citizens. The main priority is whether there are still people who have difficulty covering their genitals, starvation, and malnutrition, and have no place to live. The absence of a country towards the fulfillment of clothing, housing, and eating of citizens is the same as violating the constitution. According to Jaelani (2012), in the economic order of Islam and Pancasila, people's welfare is a top priority over personal or group interests.⁵⁵ The high rate of poverty, ignorance, unemployment, homelessness shows that the state is absent and does not have a policy priority agenda that sided with the marginalized. This fact shows that state administrators are like 'malpractice' for medical personnel.

It is ironic, when people are miserable, it is difficult to find work and food, even many do not have a place to live, and the state budget is only spent on ceremonial events, the needs of offices, official homes and official cars, which are not directly related to public life and only the needs of mere accessories. Many countries have failed to improve the welfare of their people because the budget structure is not oriented towards people's welfare. Abdu Hima, Minister of State for Nigerian Social Development, said: "Seventy percent of our budget is spent paying salaries. We also have to pay foreign debt interest. How can we develop education and health?"⁵⁶ The condition of the state budget that occurs in Nigeria is a picture of the budget in Islamic countries or developing

⁵⁵ Jaelani, 'Pengelolaan APBN dan Politik Anggaran di Indonesia dalam Perspektif Ekonomi Islam'.

⁵⁶ Wulandari Eka Sari, 'Menyosong Konferensi Kependudukan, Apa Agenda Kita?'. *Al-Insan: Jurnal Kajian Islam*, 1.1 (2005), 133.

countries, including in Indonesia. The budget is only spent on expenses for spending on employees and offices.

The strategy to guarantee and fulfill the rights and basic needs of citizens can be reached in two ways. First, in terms of its existence, we know the strategy *min nahiyati al-wujud*. In this strategy, it is carried out through programs that can maintain instruments, facilities, and even policies to ensure the realization of the basic needs of the people. Ibn Taimiyah believes that the government should provide basic needs, such as food, clothing, shelter, education, and health of its citizens. Second, in terms of absence, there is a strategy called *min nahiyati al-adam*. The second strategy means preventive action, by preventing something that can prevent the achievement of the main objectives. To guarantee the implementation of this task, Ibn Taimiyah supported state intervention to prevent poverty through the protection of the ribawi economic system.⁵⁷ In this context, the presence of the state becomes obligatory to protect its citizens from the backwardness of education, religion, politics, culture, economy, and politics.

The preparation of the budget from the perspective of the *Maqâshid al-shari'ah* means making the basic rights of the people as a priority for state finance. The implication can be applied to the proposal of *al-Khamsah* (five points) the purpose of Islamic law. Yusuf Qardawi, offered another main goal, in addition to the five points above, namely *hifz al-bi'ah*, environmental rights. The state budget that refers to *Maqâshid*, of course, makes the basic rights of the people as a guide in formulating budget documents.

Hifz al-aql means maintaining reason or fulfilling education rights for citizens. The government should guarantee the rights of its citizens to get basic education services. To ensure that the public can access decent and quality education, government intervention is needed, both in terms of policies, facilities, and sufficient budgets. Education is an important matter in the context of guaranteeing the right of intelligent people, freedom of thought and creation following their respective potentials and tendencies. Thus, providing a budget that can hone potential, multiple intelligence of a person through education is part of the contemporary interpretation of

⁵⁷ Ibn Taimiyah, p. 2.

the *Maqâshid al-shari'ah*.⁵⁸ The right of education for children starts from the time of birth (QS. Al-Nahl (16): 78), even education experts state that education must start before birth, pre-natal education.⁵⁹

The results of research on education participation in West Java by Eko Prasetyo (2011) show that out of 100 people aged 18-24 years, only 10-13 people can study.⁶⁰ This data suggests that how education is still haunting the nation's problems. Education capitalization occurs.⁶¹ The cost of education is expensive, so the budget policy for education does not favor the poor. The poor are the ones who need education the most. Through the pro-poor education budget, the state is again playing a role as the main stakeholder of education. The state guarantees that for those who cannot afford it, paying attention to the poor is not about access, but also the allocation of more learning and encouraging financial institutions to provide educational support. All can be realized, if education is no longer talking about competition, ready to use or entrepreneurship, but education as a way to sharpen intelligence, train maturity, and smooth feelings.⁶² In this context, the presence of the government through policies and budgeting for pro-poor education is a necessity.

In the realm of *hifz al-mal*, the state is required to guarantee every citizen to get a decent job. The budget for this aspect is oriented towards people's economic welfare. Therefore, the government needs to build an inclusive economy and a budget that encourages the realization of employment, access, and independence of the community in the economic field. The economic development of a country must be supported by the availability of economic resources, both natural resources; human resources; and productive capital resources.⁶³

⁵⁸ Jasser Auda.

⁵⁹ Asep Usman Ismail, p. 154.

⁶⁰ Eko Prasetyo, 'Pendidikan Tanpa Keberpikahan', *Jurnal Perempuan*, 70 (2011), 97-104.

⁶¹ M. Yunus Abu Bakar, 'Pengaruh Paham Liberalisme Dan Neoliberalisme Terhadap Pendidikan Islam Di Indonesia', *TSAQAFAH*, 8.1 (2012), 135-60 <<https://doi.org/10.21111/tsaqafah.v8i1.22>>.

⁶² Eko Prasetyo, p. 104.

⁶³ Faishol Luthfi, 'Hutang Luar Negeri Indonesia Ditinjau Dari Perspektif Ekonomi Islam', 6.2, 166-84.

The budget policy to support inclusive economic development is financial inclusion which is expanding public participation, especially the lower levels, in all banking activities, especially savings and loans. The poor have the same opportunity to access various formal financial institutions, both banks, and non-banks, such as insurance and capital markets.⁶⁴ In the 1945 Constitution Article 28 D paragraph 2: “Every person has the right to work and receive compensation and fair and decent treatment in work relations.” Decent work with a minimum standard wage that can finance the adequacy of a reasonable life becomes a manifestation of *Maqâshid al-shari’ah* the aspects of *hifz al-mal*.

Hifz al-mal also means that every citizen has economic, employment and material access fairly. According to Manan, in the Islamic system, fiscal policy and budget are arranged to build a society based on the distribution of balanced wealth by placing material and spiritual values at the same level. Manan continued, from all the religious books of the past, the Qur’an was the only book that laid out the right commands about state policy regarding income and expenditure.⁶⁵ To guarantee the people’s economic rights, the government should have defended the interests of the people, through Pancasila economic policies based on populism and cooperation, not in favor of the economic system of capitalism, where the owners of capital are the king.

Hifz al-nasl is rights or guarding offspring. The principle of this right is to get quality offspring. In the context of the state budget, the guarantee of obtaining healthy offspring is compounded by *gender budgeting*. According to Sri Mulyani Indrawati, as of 2015-2018, the budget for the Ministry of Empowerment of Women and Children has always risen. However, the increase in the budget is not always beneficial for women. Next, Indrawati’s argument:

“Then about gender budgeting can the budget allocation benefit women who have been in disadvantaged positions? Let’s say about the service of

⁶⁴ Tulus Tambunan, *Pembangunan Ekonomi Inklusif: Sudah Sejauh Mana Indonesia?* (Jakarta: LP3ES, 2016), p. 318.

⁶⁵ M. Abdul Mannan, *Teori Dan Praktek Ekonomi Islam* (Yogyakarta,: Dana Bhakti Wakaf, 1997), p. 230.

pregnant women. Many statistics show the high maternal mortality rate or child mortality at birth due to the lack of adequate services in terms of the number of midwifery and delivery services. ... we are at this level because this is part of the elimination of inequality. President Jokowi has a strong preference for handling inequality issues. He considers this issue to be a threat to social integrity so that from the perspective of the State Budget we pay more attention to the things that are at the root of the gap.”⁶⁶

The high mortality rate for mothers who give birth and their babies shows that government policies in the health sector need to be improved. Poor maternal health cannot be separated from the poor health system in Indonesia. The most sensitive and commonly used indicators in the world are the Maternal Mortality Rate (MMR) and Infant Mortality Rate (IMR). The market system in our health services causes about half of pregnant and lactating women not to get adequate services.⁶⁷ A healthy generation must start with a healthy mother. Being a mother is not only needed physically strong, because you have to give birth, breastfeeding (Surah Al-Ahqaf [46]: 15), with an ideal duration of 2 years (QS. Al-Baqarah [2]: 233) and caring but also must have a provision of religious spirituality. Children who are cared for in a healthy, prosperous and religious family will be superior, competitive and competitive. Therefore, the budget for a healthy mother's program, family planning and the development of women and children should be a priority of the government.

In the field of *hifz al-din*, the state budget is guaranteed to support the realization of freedom and guarantee to practice religion. Maintain religion in terms of *al-wujud*, for example, the budget for the construction of places of worship, marriage services, character building, generation integrity, comfort, peace, security, and spiritual welfare. While in the section *hifz al-nasf* (guarding the soul) intersects with *hifz al-nasl* (guarding offspring). In practice, this sector budgeting can be realized for health programs, child protection, family planning or empowerment programs for women, mother, and child.

⁶⁶ Abby Gina, 'Sri Mulyani Indrawati: Implementasi Pengarusutamaan Gender Dalam Kebijakan Dan Anggaran Negara.', *Jurnal Perempuan*, 22.1 (2017), 177–88 (p. 180).

⁶⁷ Hasbullah Thabrany, 'Jaminan Sosial Dan Kesehatan Perempuan', *Jurnal Perempuan*, 73, 35.

The allocation of the state budget should also accommodate the fulfillment of *hafz al-bi'ah*, as a result of the discourse dynamics of *Maqâshid al-shari'ah*. To guarantee environmental rights for citizens, the government can launch a budget for environmental aspects, water resources, maritime affairs, forestry, and energy.

On the other hand, the budget for preventing the threat of achieving development also needs to be planned. Like, corruption, collusion, and nepotism in various levels of bureaucrats and society must be prevented, because it inhibits the fulfillment of basic needs and basic rights of society. Corruption hinders development, impoverishes the people, and tarnishes humanity. The state must prevent both corruption and legal mafia. It needs to be eradicated because it causes truth and justice to be pawned. The government must be able to escape the agenda of global capitalism, by rejecting the free market.

Giving the fate of the people in the market mechanism and the free market is the same as slaughtering the people's neck using a saw. The people are not opponents that are comparable to the collusion of the capitalists. Therefore, to realize people's welfare, the state needs to protect the people's welfare agenda. The government should develop programs that help alleviate people's lives, so they can get out of their life's difficulties.⁶⁸ Therefore, the state budget to prevent "barriers" for achieving people's welfare needs to be a priority.

Rulers who can formulate and implement the benefit of the people through their policies, programs, and government activities, then in the view of Sunni politics, such rulers must be obeyed. On the contrary, people have the right to sue the authorities who ignore their duty to improve the welfare of the people. Imam Jalaludin As-Suyuti said that welfare is a prerequisite for religious perfection. Thus, the government whose state budget is not dedicated to the basic rights and welfare of its people, in addition to getting social-political sanctions, they will be investigated in the afterlife court. Carrying out programs and activities

⁶⁸ Mahmudin Bunyamin, "Adam Al-Haraj: A Rukhshah Application in the Implementation of Islamic Law in Modern Society Life", *AL-'ADALAH*, 15.1 (2018), 101–24 <<https://doi.org/10.24042/adalah.v15i1.1975>>.

that can create prosperity, competition, and cooperation (competition-competitive-mutual), the prosperity of society's inequality, build a civilization and safeguard Islamic values are imperative for every financial institution⁶⁹ and state.

Through the *Maqâshid* perspective, Muslims and government administrators are beginning to shift the attention that is so great from the formalities to the core, substance⁷⁰ and the purpose of each religious narrative.

Conclusion

Based on the study of budget management with *Maqâshid al-shari'ah* for people's welfare above, it can be concluded that the Islamic legal repertoire narrates the importance of the budget in realizing people's welfare. Exactly, as in the modern state system, the budget position is one of the determinants of the success of the country's development. In Islamic discourse, the budget has the same spirit. The basis of the *Maqâshid al-shari'ah* in budgeting necessitates the value and spirit of Islamic law which places humanitarian interests above others. This principle has implications for budget policies that prioritize the public interest over the interests of officials, bureaucracy, apparatus and office operations. Through the principle of a budget oriented to people's welfare, the process of drafting, implementing and controlling requires the participation of all elements of the nation, in transparent and accountable governance.

Islamic law promotes the formulation of sharia-based state finance planning and implementation as an instrument to guarantee the rights and basic needs of the people. In the Islamic legal perspective, guarantee and realization of programs and state performance that fulfill the *al-hamsah* proposal (five priority points), namely *hifz al-din*, *hifz al-nafs*, *hifz al-aql*, *hifz al-nasl*, *hifz al-mal*, an indicator that the people are the

⁶⁹ Budi Sukardi, 'Inklusivisme Maqâshid Syari'ah Menuju Pembangunan Berkelanjutan Bank Syariah di Indonesia', *TSAQAFAH*, 12.1 (2016), 209–30 <<https://doi.org/10.21111/tsaqafah.v12i1.375>>.

⁷⁰ Abdurrahman Kasdi, 'Maqâshid Syari'ah Perspektif Pemikiran Imam Syatibi dalam Kitab *Al-Muwâfaqât*', *Yudisia*, 5.1 (2014), pp. 46–43 <<http://dx.doi.org/10.21043/yudisia.v5i1.693>>.

target of development priorities. Through the fulfillment of basic needs and rights in the fields of religion, education, health, economy, politics, and culture, the state budget is not only a support to achieve the vision of the nation and state that wants to realize a just and prosperous society, but also a broader humanitarian development base. The budget prepared in a participatory manner cannot only fulfill the basic rights of citizens in the context of development. Moreover, there are theological, spirituality, humanity and civilization dimensions.

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