
Budget Interconnection of The Aceh Special Autonomy Fund in An Islamic Perspective

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Abstract (12 Bold)

Objective study This For know How policy preparation budget And its use , as well as For know application of the drafting model And usage budget fund autonomy special ones reviewed from perspective maqashid sharia . Method study This use method qualitative descriptive , ie something analysis that collects , organizes , manages , and analyze data , so that later can give description about something circumstances certain so that can withdrawn conclusion . Application preparation And use budget fund autonomy special the more on dimensions field infrastructure , empowerment economy people , alleviation poverty , education , health , social And Aceh's specialty . Results study This show that application preparation And use fund autonomy special Not yet fully dominate dimensions *dharuriyyah* consisting of from religious protection (*hifz al- dīn*), protection soul (*hifz al- nafs*), protection reason (*hifz al- ' aql*), protection offspring (*hifz al- nasl*), protection treasure (*hifz al-mal*), and protection environment life (*hifz al- biah*). So that budget area can be confirmed For furthermore can projected For increase well-being public Aceh with base values Islam.

Keywords: *Interconnection Budget, Autonomy Especially Aceh*

INTRODUCTION

Islamic law was revealed by Allah SWT as the realization of human beings which calls for prosperity and happiness in human life in this world and in the afterlife. However, this benefit was revealed by Allah SWT as a human rule or law in the form of orders to be carried out and abandon prohibitions. So humans as legal subjects are adults and have a healthy mind (*aq` il baligh*). To realize the forms of action that are included in the scope, (Wahbah al-Zuhaily. 1986.39) explains that what is meant by integration is all activities carried out by humans which are measured by human habits and actions. So the actions of the heart are based on belief and intention, *jawarih* (body) and *verbal* (tongue) in the form of paying zakat, *takbiratual ihram* and abandoning all Allah's prohibitions. Likewise, humans are given the task of providing financial safety to other humans by building prosperity.

Building prosperity cannot be separated from planning that integrates all aspects of development. In this case, of course, the implementation of Aceh's special autonomy can provide balanced development in the province and district/city so that development achieves optimal targets in improving human resources for the better in the future. In other words, regional development is carried out in a transparent, responsive, efficient, effective, accountable, participatory, measurable, fair and environmentally friendly manner. Of course, this goal cannot be separated from creating economic prosperity and equitable development by referring to the concept of Law Number 11 of 2006 concerning the Aceh Government and Aceh Qanun Number 2 of 2008 concerning Procedures for Allocating Additional Oil and Gas Production Sharing Funds and the development of the Autonomy Fund. Specifically Technical Guidelines Number 79 of 2013.

That the planning and implementation of special autonomy funds in Aceh is focused on improving community welfare, including infrastructure, poverty, economic empowerment, education, health, social and privileges. In essence, special autonomy fund planning is conceptualized to be able to answer society's challenges in terms of opportunities and employment where all elements play a role in advancing the region. Of course, these development projections need to be used in the *Maqashid Syariah* concept approach so that they can be fully connected to the basic needs (*dharuriyah*) that must be provided by the government. So the main foundation is the fulfillment of religion, protection of the soul, protection of the mind, protection of property, protection of descendants and protection of the environment.

The concept of *maqashid sharia* must be interpreted as an approach to sharia values and a mediating path in the process of formulating planning and budgeting for special autonomy funds towards prosperity. So this priority has become a fundamental value in religion that *maqashid sharia* can be a foundation for the State in planning and managing the special autonomy fund budget in a fair manner.

METHOD

This research uses a literature review method to analyze the planning and implementation of special autonomy funds in Aceh as part of the special autonomy policy direction. This method is carried out using in-depth research through collection, evaluation and synthesis of various relevant literature sources. In the data collection process, relevant academic texts, literature, journals, articles, books and government documents were searched with a focus on searching for works that specifically discussed the Special Autonomy Fund and its impact on development in Aceh.

RESULTS AND DISCUSSION

Stages of Preparing Aceh Expenditure Budgeting

In this stage, the preparation of the Provincial Budget and Expenditures includes the following:

1. The Regional Head and the DPR jointly approve the draft regional regulations regarding regional expenditure (APBA) no later than 1 (one) month before the start of the budget implementation year.
2. In preparing the initial draft of the RKPD, the DPR provides suggestions and opinions in the form of the main ideas of the DPR based on the results of *the recess/ collecting community aspirations*.
3. The regional head must submit the draft KUA/Changes to the KUA at the same time, agreed upon between the Regional Head and the DPR simultaneously.
4. The regional head issues a Circular regarding Guidelines for Preparing RKA-SKPD to all SKPDs covering development priorities.
5. The RKA is used as a basis for drafting regional regulations concerning APBA/Amendments to APBA and Regional Head Regulations concerning the elaboration of APBA/Amendments to APBA.
6. The Aceh government must include spending criteria for emergency activities and urgent needs in regional regulations regarding APBA/amendments to APBA.
7. Regional Heads must assign Government Internal Supervisory Apparatus (APIP) as *quality assurance* to review regional planning and budgeting documents.
8. The Aceh government developed the substance of Appendix I Summary of APBA Explanation, which was originally only described up to a summary of types of income, expenditure and financing, to include a summary of objects and details of income, expenditure and financing objects.
9. The APBD planning and budgeting process for Regional Heads in Aceh Province in border areas takes into account the Master Plan and Action Plan that have been determined by the National Border Management Agency as regulated in Presidential Regulation No. 44 of 2017 concerning Amendments to Presidential Regulation no. 12 of 2010 concerning the National Border Management Agency.
10. The Regional Head submits a draft regional regulation concerning APBA accompanied by an explanation of the supporting documents to the DPRA in accordance with the time specified by statutory provisions to obtain mutual approval.
11. In the event that the Regional Head and DPRA do not take mutual approval within 60 (sixty) working days from the submission of the draft regional regulation on APBA by the Region to the DPRA, the Regional Head shall prepare a draft Regional Head regulation on APBA to obtain approval from the Minister of Home Affairs for APBA Province and Governor for district/city APBD.
12. In the event that the determination of the APBA is delayed, the Regional Head will carry out monthly expenditures of a maximum of one twelfth of the APBA expenditure of the previous fiscal year.
13. Discussion of draft regional regulations regarding changes to the APBA can be carried out after the submission of the realization report for the first semester of the fiscal year, but joint approval between the Aceh

Government and the DPRA on the draft regional regulations in question is carried out after joint approval of the draft regional regulations regarding accountability for implementing the APBA.

14. Prohibition of Regional Governments in amending the APBA to budget activities and expenditures for special financial assistance to district/city governments and village governments, if from the aspect of time and implementation stages the activities are not expected to be completed.

The implementation and determination of the budget is formulated in the Aceh Revenue and Expenditure Budget (APBA) which is discussed in November and then determined in December together at the plenary meeting of the Aceh Regional Leadership Council (DPRA). This result was then called the Pure Aceh Revenue and Expenditure Budget (APBA-M) . The budget that has been approved can be implemented at the beginning of the year, namely January . In the following month, namely July, as the budget year progressed, there were changes to the Aceh Revenue and Expenditure Budget (APBA-P). However, the process of determining and preparing it still refers to the process of ratifying the initial budget, namely (APBA-M), only the mechanism is seen from the needs of the activity program proposed by the Aceh Government Work Unit (SKPA) so that the implementation project does not deviate from its aim of improving community welfare.

Meanwhile, the Realization Revenue and Expenditure Budget can be seen at the reporting and accountability stage at the end of December in the Plenary Session DPRA. Therefore, the Aceh government as the budget executor provided a presentation regarding the process of using the budget at the meeting . However, in this meeting the DPRA was given the authority to evaluate the implementation and use of the budget by the government, so that the DPRA has the authority to provide responses and input regarding the performance of regional governments in realizing good government administration.

Implementation of the Aceh Special Autonomy Fund

The implementation of the Aceh special autonomy fund refers to Law no . 11 of 2006 concerning the Government of Aceh which reads as follows:

1. The term of the special autonomy fund lasts for 20 years, starting in 2008 with details:
 - a. The first year to the fifteenth year (2008-2022) is equivalent to 2% of the National General Allocation Fund (DAU)
 - a. sixteenth year to the twentieth year (2023-2027) is equivalent to 1% of the National AU
0. Allocation of special autonomy funds to finance infrastructure development and maintenance, people's economic empowerment, poverty alleviation , education funding, and social and health issues.

In the allocation of the Aceh special autonomy budget issued in the Aceh Governor's Regulation Number 22 of 2019 concerning Technical Instructions for Additional Management of Oil and Gas Production Sharing and the Aceh Special Autonomy Fund, it is carried out with the following considerations:

- a. For Joint programs and activities; And

- a. After deducting for joint programs and activities as special autonomy funds are divided as follows:
 - 1. 60% is allocated for Aceh development programs and activities
 - 2. 40% is allocated to finance district/city programs and development.

Maqashid Syariah and Special Autonomy Funds

Maqashid sharia is closely related to implementation and budgeting, which is stated in the mechanism, one of which is related to infrastructure maintenance, people's economic empowerment, poverty alleviation, education, social and health funding and the special features of Aceh. in other words, that maqasid sharia has its relevance.

That the special autonomy funds given to Aceh based on Law no. 11 of 2006 concerning Government, distribution of autonomy funds, namely Joint Activities between the Provincial Government and Regency/City Government, namely guaranteeing improvement in health quality, educational assistance through scholarships, financial assistance for orphans who are victims of conflict or victims of violence, assistance with decent housing housing for less fortunate people , as well as other assistance that can provide constructive and productive improvements to people's lives .

Meanwhile, the implementation of special autonomy uses the dimensions of physical development, namely improving and maintaining infrastructure, economic empowerment, alleviating poverty, improving the quality of education, improving the quality of health, social development and the special features of Aceh. (Ikbal . 2021.95) The dominance of Aceh's special autonomy funding is more focused on physical development , which The allocation is 50 % to increase infrastructure development. Meanwhile, economic empowerment and poverty alleviation is given only 10%, and Aceh's social and special features are only 10% of the special autonomy fund receipts regulated through Aceh Qanun No. 1 of 2018 concerning Procedures for Allocation of Additional Oil and Gas Production Sharing Funds and the Use of Special Autonomy Funds . Education is 20 % and Health is 10% as follows regulated in Law Number 11 of 2006 concerning the Government of Aceh in article 183 paragraph (1-2). Therefore, it is almost in line with the Maqashid Syariah approach that Aceh's special autonomy budget planning requires adjustments using the ideal hierarchical concept of *Maqasid Al-Syari'ah* whose priorities consist of the Dharuriyyah approach, namely the maintenance of religion, the maintenance of the soul, the maintenance of reason, the maintenance of descendants, the maintenance of property, and environmental maintenance.

The Hajjiyyah approach regulates how state instruments can be used as best as possible . This instrument guarantees that it will political rights of citizens, equality before the law, social rights of citizens , and security as contained in the constitution . Furthermore, the Thasaniyyah approach regulates people's lives in obtaining basic needs, including getting decent clothing, vehicles and accessories to show that people's lives are given full rights without any discrimination in any

form. Thus, the implementation of special autonomy funds can contribute to improving the welfare of society at large. So that protecting Aceh's development with special autonomy funds can improve community welfare.

Special Autonomy Fund in Implementing Maqashid Syariah

be understood that the Aceh special autonomy fund is allocated using a system, planning, budgeting, monitoring and evaluation. Of course, the management of special autonomy funds has so far used the instruments of the Aceh Law and Qanun which provide seven dimensions of allocation, including areas of education , health , infrastructure maintenance , people 's economic empowerment , poverty alleviation , social development and Acehnese privileges . Of these seven explanations, a good understanding of the issues is required *maqashid sharia* . There are two aspects to the " *dharuriyyah* " approach. The *first* aspect is Maintenance of Intellect (*hifz al-'Aql*) which in the use of special autonomy funds is understood as the pillar of "education". As pack *secondly* related to the maintenance of the soul (*hifz al-Nafs*) whose use is understood as a pillar of "health". So there are two aspects of the *maqashid sharia approach* in managing special autonomy funds regarding the use of Aceh's special autonomy funds

Interconnection of Maqashid Syariah in Aceh's Special Autonomy Fund Budgeting

Maqashid Syariah in providing a concept in budgeting special autonomy funds . Another aspect regarding the use of special autonomy funds must be to use an interconnection *switching approach* and joint operationalization of religious maintenance priorities with other priorities. This is based on the assumption that budget priorities special autonomy funds can be placed as a priority for maintaining religion through the process of Islamization and internalization of Islamic law.

The approach from the *Maqashid al-Syari'ah dimension* can be transferred as part of the priority dimension of Religious Maintenance (*hifz al-dīn*). This diversion can be done through the process of an Islamization approach in development activities, especially through modification and insertion of Islamic values philosophically and practically. (Irfan Syauki. 2016.). This approach is used to answer to what extent the *dharuriyyah dimension* in the management and use of special autonomy funds can be understood, that using this approach is the only way to bring sharia values closer to the management of special autonomy funds. So there is an interconnection between the care of offspring (*hifz Nasl*) with poverty alleviation, the care of assets (*hifz al-Māl*) with economic empowerment of the people, the maintenance of ecology (*hifz al-Biah*) with maintenance of infrastructure. Meanwhile , Social Improvement and Aceh's Specialties are included in the religious maintenance approach (*hifz al-Dīn*) . So that Aceh's development through a *dharuriyah approach* becomes a path to prosperity for the community.

Through this policy, the Aceh government can have an orderly strategy in developing Aceh's special autonomy fund, because through strategic and orderly policies the principle of benefit is not only found in the afterlife, because sharia is

a bridge to answer the benefits that maintain the safety of the ummah. The interconnection between special autonomy funds and religious maintenance (*hifz, al-Din*) can create synergy in the management of special autonomy funds. So that an Islamic approach to each type of development activity can be designed with various historical approaches to Aceh's implementation of special autonomy funds as part of Islamic law. Special autonomy also has deep relevance implementation of Islamic law through the special rights of Aceh

The Islamization of the above indicators can be operationalized together through the priority of maintaining religion (*hifz al-dīn*). Life care priorities (*hifz al-nafs*) here include indicators consisting of types of activities such as Nabawi health services (*Asy-Syifa' wa al-Tibb al-Nabawi*), food security based on Islamic asset management (*At-Tadbir al-Mal al -Islamī*), and the establishment of an Islamic social order (*An-Nizham al-Mujtama' al-Islamī*). The priority of maintaining reason (*hifz al-'aql*) consists of activities for implementing the integration of Islamic education and general education (*Taqrif bayna Tarbiyah al-Islamiyah wa Tabriyah at-Taqlidiyah*), Islamization of Culture (*Islamization of Culture*), Islamic Tourism (*Islamic Tourism*). The priority of caring for offspring (*hifz al-nasl*) which consists of empowerment activities based on Islamic family law (*Asy-Syakhsiyah al-Islamiyah*) such as fulfilling children's rights, providing a sense of security for mothers and children, and ensuring their survival. Priority for property maintenance (*hifz al-māl*) consists of Islamic Sharia-based Employment Regulations such as Sharia-based Cooperatives & SMEs, Sharia-based Investment, Sharia-based Agriculture, Sharia-based Investment Development, Sharia-based Agriculture, Sharia-based Trade Development, and Industrial and Financial Industry Sectors. Sharia Non-Finance. The priority of ecological maintenance (*hifz al-biah*) which consists of a sharia-based living environment, protecting nature from human crime, illegal logging, and forest burning. Therefore, regulations regarding the implementation of the Aceh special autonomy fund should pay maximum attention to maqashid sharia aspects to realize justice and prosperity for the people of Aceh.

Implications of Research Results

Maqashid sharia has relevance to the management of special autonomy funds which are built within the framework of the Dharuriyyah, Hajjahiyah and Thasaniyyah dimensions. This relevance lies in the dimension of Dharuriyyah, namely fulfilling the protection of the mind (*hifz al-'aql*), protection of the soul (*hifz al-nafs*), protection of property (*hifz al-māl*), order of religion and life (*hifz al-dīn*), protection of the environment (*hifz al-biah*), and protection of descendants (*hifz al-Nasl*). So the main management priority must include the five elements of maqashid sharia in accordance with the general policy direction of Aceh's development which is integrated with Islamic Sharia. Every development program formulated must be in accordance with the principles of Maqashid Syariah. The application of Islamic Sharia is intended as a basis for values so that development activities carried out do not conflict with fundamental Islamic teachings.

The application of Islamic law as a basis for values is based on a gradual approach. Ibn 'Ābidīn believes that a gradual approach in implementing Islamic law is carried out by taking into account the context of time and place. The application of Islamic Sharia must pay attention to aspects of '*urf* (customs), the inevitability faced by society, the damage experienced by society and so on. The implementation of Islamic Sharia is carried out in stages, this is done because if it is carried out all at once it is feared that it will have an impact on harm. The implementation of Islamic Sharia in Aceh as part of the order of life and religion (*hifz al-dīn*) is gradually taking into account aspects of the multiethnic population and heterogeneous culture.

The priority of protection of reason (*hifz al-'aql*), protection of life (*hifz al-nafs*), protection of assets (*hifz al-māl*) in Aceh Province's budget policy is also based on the Solow-Romer model. Economic growth in the Solow-Romer model does not only rely on fiscal and monetary economic growth factors, but also includes factors of technological progress and scientific development that support improving the quality of human resources. On the other hand, the priority of life and religious order (*hifz al-dīn*) is based on the Syukri Salleh development model. Syukri Salleh's development model uses Islamic values as one of the fundamental factors that play a very big role in increasing the development of a society. This is based on the fact that the level of sharia compliance in Aceh Province is relatively low with an increasing trend in the number of sharia violations in most city districts in Aceh Province. This indication shows that the low achievement of multidimensional development cannot be separated from the low level of compliance with sharia in the Acehnese community. This requires priority attention to integrated planning which includes strengthening the implementation of Islamic law in Acehnese society.

Therefore, it is very important to project Aceh's development so that it is more in line and in agreement with the ideals of the Acehnese people as stated in the theological, philosophical and sociological foundations of Law No. 11 of 2006 concerning the Aceh Government. Therefore, the application of maqashid sharia to special autonomy funds really needs to reduce the dimension of "*murshalih al-murshalah*" which shows that human mashlahah is implementing the pillars of fulfilling a decent life. In this case the concept has been formulated specifically with the terms *ad-dharurriyah*, *al-hajiyah* and *al-tahsiniyyah*. So that the consensus formulation has been explained by Imam Al-Ghazali by detailing the realization of human life with five dimensions, namely inevitability.

Inevitability is understood to have aspects of protection, namely religious protection (*hifz din*), protection of the soul (*hifz al-nafs*), protection of the intellectual mind (*hifz al-aql*), protection of descendants (*hifz al-nasl*), protection of property (*hifz al-mal*). *Maqaṣid Al-Syari'ah* is classic and it is necessary to take an analytical approach that is more relevant to the reality of budget preparation in government governance. This is by taking into account that the APBA budget priorities are not yet in accordance with the ideal hierarchy of *Maqaṣid Al-Shari'ah* which consists of the priorities of religion, soul, reason, lineage and wealth. However, contextually (*al-waq'iyyah*) the preparation of

special autonomy funds must fulfill the character of *Maqasid Al-Syari'ah* in accordance with the benefits of planning in an integrated manner with the basic needs of Aceh's development.

CONCLUSION

The results of the research can provide an explanation regarding the interconnection of Aceh's special autonomy fund budgeting using the Maqashid Syariah approach. It is concluded that the stages and policies in special autonomy fund budgeting are more on the approaches of Infrastructure Maintenance , People's Economic Empowerment , Poverty Alleviation , Education, Health, Social and Aceh's Specialties. The preparation and use of Aceh's special autonomy funds for community welfare, viewed from the perspective of maqashid sharia, there are two approaches in *dharuriyyah* , namely maintenance of the mind (*hifz al-aql*) and maintenance of the soul (*hifz al-Inafs*). Thus, the preparation and use of special autonomy funds does not fully use the maqashid sharia perspective, so it requires interconnection and Islamization using a *dharuriyyah approach* in the dimensions of religious maintenance (*hifz al-dīn*), wealth maintenance (*hifz al-mal*), offspring maintenance (*hifz al-nasl*), environmental maintenance (*hifz al-biah*) to be implemented in the policy for the preparation and use of Aceh's special autonomy funds.

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