



Budget Management of the Aceh Government: An Analysis of the *Maqāṣid al-sharī'ah* Approach

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Abstract: Aceh is a region that has special autonomy and privileges based on law within the Unitary State of the Republic of Indonesia. In terms of the application of the special autonomy, four pillars shall be enacted by the government, including the implementation of religious life and the role of religious scholars in making regional policies in the context of Islamic law. This present study aims to examine the realization of regional expenditures based on their functions in accordance with the *maqāṣid al-sharī'ah* (objectives of the Islamic law). This normative legal study analyzed data by using the theory of *maqāṣid al-sharī'ah*. The data consisted of documents such as Aceh Regional Revenue and Expenditure Budget (APBA) reports, legislation, and relevant articles and books. The findings of the study revealed that the determination of regional expenditures has been moderate and reflected the realization of the *maqāṣid al-sharī'ah*, although less optimal. In addition, the implementation of APBA management has been in line with the *maqāṣid al-sharī'ah*, including protecting soul, property, religion, mind, and lineage. Yet, in the concept of *maqāṣid al-sharī'ah*, the proposed order should be protecting religion, soul, mind, lineage, and then property. Despite following the *maqāṣid al-sharī'ah*, the order of the implementation of APBA management differs from that developed by Muslim scholars. However, such hierarchical order needs not to be understood as is, since in certain conditions (i.e., emergency), protecting soul should be more prioritized than protecting religion. Moreover, the category of budget management cannot be distinguished diametrically, i.e., protection of mind also includes protection of religion since it involves funding for education and dayah (Islamic boarding schools).

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Abstrak: Aceh merupakan wilayah yang memiliki otonomi dan keistimewaan berdasarkan undang-undang dalam Bingkai Negara Kesatuan Republik Indonesia. Dalam konteks pelaksanaan otonomi khusus tersebut terdapat empat pilar yang harus diselenggarakan oleh pemerintah antara lain penyelenggaraan kehidupan beragama dan peran ulama dalam pengambilan kebijakan daerah dalam konteks syariat Islam. Artikel ini bertujuan untuk mengkaji realisasi belanja daerah berdasarkan fungsinya yang sesuai dengan *maqāṣid al-sharī'ah*. Kajian ini merupakan studi hukum normatif dianalisis dengan menggunakan teori *maqāṣid al-sharī'ah*. Data yang dianalisis adalah dokumen berupa laporan Anggaran Pendapatan dan Belanja Daerah (APBA), aturan perundang-undangan, artikel dan buku yang terkait dengan pembahasan. Temuan kajian tersebut menunjukkan bahwa penetapan belanja daerah masih berada pada level moderat dan telah mencerminkan terwujudnya *maqāṣid al-sharī'ah* meskipun belum maksimal. Artikel ini juga menemukan bahwa dalam implementasi pengelolaan APBD yang *maqāṣid al-sharī'ah*. Yakni; pertama, menjaga jiwa, kedua, menjaga harta, ketiga menjaga agama, keempat akal, dan kelima menjaga keturunan. Jika mengacu pada konsep *maqāṣid al-sharī'ah* urutannya yaitu menjaga agama, jiwa, akal, keturunan dan harta. Meskipun implementasi pengelolaan APBD berbasis *maqāṣid al-sharī'ah* urutannya berbeda dengan konsep yang digagas oleh ulama, namun demikian hirarki tersebut di atas dalam implementasi tidak selama harus dipahami hirarkis, dalam kondisi tertentu (dharurat) terkadang menjaga jiwa harus lebih dahulu daripada agama. Apalagi kategori pengelolaan anggaran juga tidak dapat dibedakan secara diametral, misalnya perlindungan akal juga mengandung perlindungan agama sebab didalamnya ada pendanaan pendidikan dan dayah.

Kata Kunci: Anggaran daerah, manajemen anggaran, syariah Islam, *maqāṣid al-sharī'ah*

Introduction

The implementation of Islamic Sharia-based autonomous governance in Aceh is the first of its kind in Indonesia. It is based on Law Number 11 of 2006 concerning the Governance of Aceh (UUPA) and Law Number 44 of 1999 concerning the Implementation of the Special Autonomy of Aceh Province. The UUPA has an impact on changes related to the laws in force in Aceh,¹ and the Aceh Special Autonomy Law also contains four pillars that must be enacted by

¹Arskal Salim, *Contemporary Islamic Law in Indonesia: Sharia and Legal Pluralism*, UK: Edinburgh University Press, 2015. Abidin Nurdin, et al., The Implementation of Meunasah-based Sharia in Aceh: A Social Capital and Islamic Law Perspective,” *Samarah: Jurnal Hukum Keluarga dan Hukum Islam* 5, No. 2 (2021). Syamsul Bahri, “Pelaksanaan Syari’at Islam Di Aceh Sebagai Bagian Wilayah Negara Kesatuan Republik Indonesia (NKRI),” *Jurnal Dinamika Hukum* 12, no. 2 (2012).

the government, such as: the implementation of education, the implementation of religious life, the implementation of customary life, and the role of religious scholars in regional policy making. These four areas are subject to Islamic law, and thus, the policy for managing regional finances should follow Islamic law. The enactment of Islamic law brings about changes and developments in the laws applicable in Indonesia.²

Although Islamic Sharia in Indonesian governance has never been executed, there are implicit references to sharia within the Aceh governance, which are applicable through the concept of *maqāṣid al-sharī'ah* (objectives of Islamic law). Despite not being formally declared or stated, several examples of the application of *maqāṣid al-sharī'ah* can be observed. For instance, improving the welfare of society is carried out through the protection of religion, soul, mind, lineage, and property.³

The application of *maqāṣid al-sharī'ah* is a necessity in today's society amidst the ever-changing conditions and circumstances. Therefore, Muslim scholars should be able to find a context from every text, in the Qur'an and/or hadith, in accordance with the *maqāṣid al-sharī'ah* method so that it is applicable in daily life when dealing with contemporary problems. Understanding the legal basis not only relies on linguistic knowledge but also relies on other factors that support and determine the outcome of each law. Hence, contextualization is needed, not to create new laws, but rather to provide benefits to the community, while still adhering to the principles of sharia.⁴

Allocating budget in the primary or basic needs sector is the main priority that must be executed by the local government as an effort to achieve equalization of regional resources within the framework of the Islamic sharia system. The considerations of government policy, such as the obligation of the region to serve the community, are inseparable from this issue.

Studies have showed that Islam helps provide a more promising system and hopeful solutions to various human problems, including economic problems, which promote *rahmatan lil alamin* (a mercy to all creation). Therefore, to build a society that can live in prosperity as well as eradicate poverty for all people, then the Islamic economic system needs to achieve *maqāṣid al-sharī'ah*.

² Muhammad Amin Suma et al., "The Implementation of Shari'a in Aceh: Between the Ideal and Factual Achievements," *Ahkam: Jurnal Ilmu Syariah* 20, No. 1 (2020). Hasan Basri, "Kedudukan Syari'at Islam Di Aceh Dalam Kerangka Sistem Hukum Nasional," *Kanun: Jurnal Ilmu Hukum*, no. 55 (2011): 75–92.

³ Abdurrohman Kasdi, "Actualizations of Maqāṣid Al-shariah In Modern Life; Maqāṣid Al-shariah Theory as a Method of The Development of Islamic Laws and Shariah Economics," *Justicia* 16, No. 2 (2019), p. 247-268.

⁴ Ahmad Jalili, "Teori Maqashid Syariah Dalam Hukum Islam," *Teraju: Jurnal Syariah dan Hukum* 3, No. 2 (202), p. 71-80. Muhammad Zaki and Bayu Tri Cahya, "Aplikasi Maqasid Asy-Syari'Ah Pada Sistem Keuangan Syariah," *Bisnis: Jurnal Bisnis dan Ekonomi Islam* 3, No. 2 (2015).

Maqāṣid al-sharī'ah is a concept of protection against the element of poverty, achievable through the management of special autonomy funds. Such integration can take into account the values of *maqāṣid al-sharī'ah*. In general, Special Autonomy stipulates that the priority is the public interest in order for Aceh to eradicate poverty and ensure the well-being of all people.

The implementation of several government programs depends on the policies in the management of regional finances, especially in terms of the regional budget called APBD (Regional Revenue and Expenditure Budget). The regional budget is a commitment of common interest between the Aceh governor and the DPRA (Aceh House of Representatives), and is prepared through a budgeting mechanism every year. The Minister of Home Affairs has issued a regulation regarding the guidelines for preparing the APBD. These guidelines are mechanistic, in a process that combines several planning differences, such as technocratic, participatory, top-down, and political. Therefore, the APBA (Aceh Regional Revenue and Expenditure Budget) predetermined by the Qanun contains all the priorities for development and services to the community that have been mutually agreed upon by the governor and the DPRA. Afterward, it becomes the basis for carrying out the functions of the Aceh government for one year.

Budget execution is a statement that shows the costs to create a plan (expenditure), the amount of money required to fund the plan, and the estimated performance that will be achieved over a certain period of time as stated in the financial report. The APBD is the annual financial policy of the local government. It is formulated, monitored, controlled, and evaluated based on several provisions of laws and regulations. Hence, the increase of the regional economic growth is greatly influenced by the absorption of the APBD.⁵

The local government is an organization that provides services to the community.⁶ Local governments have been given the freedom to manage public services since 1999, influenced by the issuance of Law 22/1999 on Regional Government. This has led to the emergence of an era of regional management that has been able to provide great autonomy in the management of regional finances.⁷ Thus, local governments are given the mandate to manage their finances independently. One form of good implementation of regional financial autonomy

⁵ Ledy Gagola, Jullie Sondakh, and Jessy Warongan, "Analisis Faktor-Faktor Yang Mempengaruhi Penyerapan Anggaran Pendapatan dan Belanja Daerah (APBD) Pemerintah Kabupaten Kepulauan Talud," *Jurnal Riset Akuntansi Dan Auditing "Goodwill"* 8, no. 1 (2017), p. 108–117.

⁶ Juddy Julian Pilat and Jenny Morasa, "Analisis Rasio Keuangan Anggaran Pendapatan Dan Belanja Daerah (APBD) Kota Manado Untuk Menilai Kinerja Keuangan Pemerintah Kota Manado Tahun Anggaran 2011 - 2015," *Accountability* 6, no. 1 (2017).

⁷ Irwan Taufiq Ritonga, "Developing a Measure of Local Government's Financial Condition," *Journal of Indonesian Economy and Business* 29, no. 2 (2015), p. 142–164.

is that the local government must be able to provide services to the community,⁸ and its programs are tailored to the needs of each region.⁹ Every program designed must be in accordance with the aspirations of the people so that every problem in society is responded. In order for this service to execute properly, the budget must be allocated according to its targets.¹⁰

The form of government services to the community is treating budgeting as a mandate, whose allocation is created in a transparent and accountable manner to achieve public interest.¹¹ To ensure that the government budget is used to improve the welfare of the people with transparency and accountability, a measuring tool is needed.¹² The measuring tool is necessary to assess the financial conditions of the region, the use of resources, and the processing of resources: whether they are sufficient to meet the needs of the people.¹³ Policies related to the APBD must guarantee the level of public welfare. Ensuring basic needs is aimed at improving public welfare, a very important factor in Islam. *Maqāṣid al-sharī'ah* is one of the indicators used to measure the allocation of the government budget to improve welfare in the Islamic world.¹⁴

Everyone craves prosperity and well-being. However, achieving widespread well-being is a common goal and task that requires collaboration between the community and the government. This is not a stand-alone task.¹⁵ The Islamic economic system is fundamentally different from other systems. It is based on the *maqāṣid al-sharī'ah*, which distinguishes the Islamic system and the sharia from others and shapes the worldview as well as the goals that it seeks to achieve. *Maqāṣid al-sharī'ah* is one of the Islamic methods for measuring

⁸Juddy Julian Pilat and Jenny Morasa, "Analisis Rasio Keuangan Anggaran Pendapatan Dan Belanja Daerah (APBD) Kota Manado Untuk Menilai Kinerja Keuangan Pemerintah Kota Manado Tahun Anggaran 2011 - 2015," *Accountability* 6, no. 1 (2017).

⁹Christian D. Sumual, Lintje Kalangi, and Natalia Y. T. Gerungai, "Analisis Pengukuran Kinerja Keuangan Pada Pemerintah Kota Tomohon," *Going Concern : Jurnal Riset Akuntansi* 12, no. 2 (2017), p. 782–791

¹⁰Abraham Carmeli, "A Conceptual and Practical Framework of Measuring Performance of Local Authorities in Financial Terms: Analysing the Case of Israel," *Local Government Studies* 28, no. 1 (2002), p. 21–36.

¹¹Triyuwono, E. (2018). *Contracting Process, Agency Theory and Corporate Governance (Contracting Process, Agency Theory, and Corporate Governance)* (2018).

¹²Ruhaya Atan et al., "Financial Performance of Malaysian Local Authorities: A Trend Analysis," *CSSR 2010 - 2010 International Conference on Science and Social Research*, no. C SSR (2010), p. 271–276

¹³Daniel W. Williams, "Measuring Government in the Early Twentieth Century," *Public Administration Review* 63, no. 6 (2003), p. 643–569.

¹⁴Maftukhatusolikah, "Mempertimbangkan Tingkat Maqasid Asy-Syari'ah Dalam Penentuan Anggaran Belanja Pemerintah (Evaluasi Terhadap APBN 2008-2013)," *Intizar* 21, no. 1 (2015), p. 23–36.

¹⁵Putri Ana and Gina Sonia, "Analisis Anggaran Belanja Negara Perspektif *Maqāṣid al-sharī'ah* (APBN Tahun 2019-2022)," *Al-Fiqh* 2, no. 1 (2024), p. 1–11.

welfare. The financial performance of the local government is a reflection of the government's achievement in managing its finance. This can be seen through the realization of the allocation of the regional income budget.¹⁶ The results obtained from the revenue and cost realization are compiled and measured based on an accrual basis.¹⁷

Studies on financial performance have been extensive, but they are still based on conventional concepts and there is no consensus on which concept should be used universally, resulting in a lack of uniformity in the measurement of regional financial performance. According to Carmeli, the development of government financial performance measurement indicators uses five dimensions: short-term liquidity, fiscal year, balance, long-term solvency, service, and regional development.¹⁸ In Malaysia, the development of financial performance measurement consists of fiscal year balance, short-term liquidity and long-term solvency, while Tuley's financial performance is viewed from the dimensions of liquidity, autonomy, operational performance, efficiency and solvency.¹⁹ Ritonga, on the other hand, measures financial performance using six indicators: short-term solvency, budget solvency, long-term solvency, service solvency, financial flexibility and financial independence.²⁰

The aforementioned studies explain that the development of government financial performance measurement has been limited to conventional liquidity. Therefore, there is a need for a study to be able to add alternative measurements of local government financial performance since 99% of Indonesian people are Muslims, and so the financial performance measurement can be used in an Islamic perspective, i.e., the perspective of *maqāṣid al-sharī'ah*.²¹

Several Muslim scholars classify *maqāṣid al-sharī'ah* differently. They state that it is highly fundamental to maintain as it can increase public interest. The *daruriyyah* level of *maqāṣid al-sharī'ah* consists of protecting religion, soul, mind, lineage, and property. However, another concept states that there is a need

¹⁶ Gerard Turley, Geraldine Robbins, and Stephen McNena, "A Framework to Measure the Financial Performance of Local Governments," *Local Government Studies* 41, no. 3 (2015), p. 401–420

¹⁷ Heri Faisal Harahap, "Analisis Kinerja Keuangan Pemerintah Daerah Kabupaten Tapanuli Tengah," *Ekonomis: Journal of Economics and Business* 4, no. 1 (2020), p. 34.

¹⁸ Carmeli, "A Conceptual and Practical Framework of Measuring Performance of Local Authorities in Financial Terms: Analysing the Case of Israel."

¹⁹ Turley, Robbins, and McNena, "A Framework to Measure the Financial Performance of Local Governments."

²⁰ Ritonga, "Developing a Measure of Local Government's Financial Condition."

²¹ Anni Muslimah Purnamawati, "Evaluation of Government's Performance In Islamic Economic Perspective: Analysis of The Indonesian State Budget And Expenditures Based On Maqashid Syariah Index," *Proceedings of Annual Conference*, 2019, p. 226–242.

for a purpose in practicing life values within organizations, community security, and environmental security.²²

This current study is a normative legal study, analyzed using the theory of *maqāṣid al-sharī'ah*.²³ The data analyzed included documents, such as APBA reports, regulations, and relevant articles and books. *Maqāṣid al-sharī'ah* is a theory in Islamic law that is widely used in analyzing an issue, which covers the protection of religion, soul, mind, lineage, and property. Such needs are essential for humans to meet and for the purpose of *maslahah* (benefit).

The Concept of *Maqāṣid al-sharī'ah* in Islamic Law

Maqāṣid al-sharī'ah is the primary goal of Islamic law, which is to achieve the well-being of humankind.²⁴ To understand and formulate the intent of the sharia, Muslim scholars have developed and explored Islamic law as contained in the Qur'an and the hadiths of the Prophet Muhammad PBUH. The process of reasoning about the revealed *nash* (texts) is a way of delving deeper into the *maqāṣid al-tasyrī'*, especially by examining their positive and negative implications. Al-Shāṭibī emphasizes that any *ijtihad* (independent reasoning) that uses the method of *istiṣlāḥī* reasoning must consider the consequences of the act.²⁵ The goal of Islamic law is to consider the consequences of an act, and thus, someone who performs *ijtihad* cannot draw a conclusion about someone who carries out a legal act before analyzing the impact of the legal act that someone commits.

If every exegete of law enforcement considers the consequences of the act, then it is clear that the extent to which human welfare is the goal of law can be determined using common logic. In other words, the *taḥsīniyyah* virtues are complementary to the *ḥājiyyah* virtues, and the *ḥājiyyah* virtues are complementary to the *darūriyyah* virtues.²⁶

In the concept of *maqāṣid al-sharī'ah*, there are three important aspects, namely *darūriyyah* (primary), *ḥājiyyah* (secondary), and *taḥsīniyyah* (complementary). Further, the application of *maqāṣid al-sharī'ah* includes the protection of religion, soul, mind, property, and lineage.

²² Setiyobono, R., "Performance Measurement of Maqasid Sharia-Based Islamic Banking Index of Islamic Banks in Indonesia: Abdul Majid Najjar versus Abu Zahrah," *Journal of Accounting & Taxation Research* (JRAP) 6, No. 2 (2019), p. 111–126.

²³ Zainuddin Ali, *Metode Penelitian Hukum*, Jakarta: Sinar Grafika, 2015.

²⁴ Norcahyono Norcahyono and Muhammad Arni, "Strategies of Career Women at Islamic Universities in Kalimantan in Carrying Out Household Obligations from the Perspective of Maqashid as-Syari'ah," *Syariah: Jurnal Hukum dan Pemikiran* 21, No. 1 (2021).

²⁵ Bani Syarif Maula, *Kajian al-Aḥwāl al-Syakhsīyyah dengan Pendekatan Maqāṣid asy-Syarī'ah* dalam *Jurnal Al-Hukama'* 3, (2013), p. 10-11.

²⁶ Taufiqurohman and Nelli Fauziah, "The Evaluation of Maqāṣid Asy-Syarī'ah on Discourses of the Islamic Family Law," *El-Usrah: Jurnal Hukum Keluarga* 6, No. 1 (2023).

1. Protection of Religion (*hifz al-din*)

Religious protection is related to the fulfillment of guaranteeing religious protection²⁷ i.e., maintaining and protecting freedom of religion.²⁸ Among other things, it is related to *da'wah* (propagation) and the level of security when worshipping. The point in guarding religion is on religious and security institutions. Religious protection can also be seen from the fulfillment of worship facilities and spiritual development. To ensure religious protection, the religious protection section in the APBN (State Budget) includes aspects, such as human security during worship and *da'wah* implementation. As peace and order are in line with the principles of human rights, they are fall into the category of religious protection and are also included in the state spending on each function of the APBN. There are services of security forces and security institutions to ensure safety and security in the practice of *da'wah*. The APBN funds the provision of places of worship, freedom of religion, and other forms of spiritual advancement, all of which are necessary for religious protection. On the other hand, religious-based disputes are any forms of religious violations.

2. Protection of Soul (*hifz al-nafs*)

Maintaining soul equals to eating and drinking, aimed to improve the quality of life in the context of maintaining health and avoiding disease in order to preserve the soul bestowed by God.²⁹ Individuals must strive to improve their standard of living by taking care of their health. Hence, the government shall also help to eliminate anything that endangers human life, covering aspects such as foods, oral and dental hygiene supplies, clothing, housing, medical care, transportation, and communication. Additionally, the government should also manage several pillars of protection, such as employment, social protection, individual security and property rights, and civil society defense. The realization of the APBA is then channeled to the government's budget allocation to promote welfare and equity and to fulfill these pillars.

3. Protection of Mind (*hifz al-aql*)

The protection of mind is actualized through the provision of education and incentives. Education and the preservation of mind are closely linked. A generation with high-quality education will become a generation of intellects. Institutions of higher education, information, and culture all support the

²⁷ Ari Murti and Toufan Aldian Syah, "Menelaah Pemikiran Jasser Auda Dalam Memahami *Maqāsid al-sharī'ah*," *Citizen: Jurnal Ilmiah Multidisiplin Indonesia* 1, no. 2 (2021), p. 60–67.

²⁸ Jasser Auda, "Maqasid Al Shariah: An Introductory Guide," *IIT Publishers*, (2008), p. 1–53.

²⁹ Jasser Auda, "Maqasid Al Shariah: An Introductory Guide," *IIT Publishers*, (2008), p. 1–53.

maintenance of mind.³⁰ To increase intellectual capacity and maintain mental well-being, it is highly necessary to provide education and other motivational factors that help improve cognitive abilities while simultaneously preventing harmful influences such as alcohol.

The government strives to protect the mind by improving the education system, ensuring that children are required to attend school for at least 12 years, including university education. Providing adequate resources in schools, providing scholarships to underprivileged students, and allocating funds from the APBN, especially the APBA, further strengthen this commitment.

4. Protection of Lineage (*hifz al-nasl*)

Protection of lineage is closely related to the protection of generations. Childcare is closely linked to the maintenance of the continuity of the human race, so it emphasizes the importance of addressing the issue of childbirth with full attention. The approach to take is by not having an abortion. In accordance with Islamic teachings, it is crucial to respect the child's right to be born into this world with dignity, as the next generation deserves the same respect. In addition, ensuring appropriate education for children can only be achieved if they are born within the bounds of a legitimate marriage.

5. Protection of Property (*hifz al-mal*)

Regional revenue comes from the APBA, particularly government employees e.g., civil servants, the TNI (Indonesian military), POLRI (Indonesian police), and so forth. Thus, protecting property is an economic function of the state budget. By providing sustainable alternatives in land generation, use, distribution, and expansion, land assets must be protected and enhanced.³¹

APBA from the *Maqāṣid al-Sharī'ah* Perspective

The priority of the APBD is to achieve equalization of regional financial performance and to meet regional budget needs related to the government and development in carrying out public services. The following table describes the APBA expenditures from the *maqāṣid al-sharī'ah* perspective:³²

³⁰ Handayani, "Mempertimbangkan Tingkat Maqasid Asy-Syahri'ah Dalam Penentuan Anggaran Belanja Pemerintah (Evaluasi Terhadap APBN 2008-2013).Pdf," n.d.

³¹ Ana and Sonia, "Analisis Anggaran Belanja Negara Perspektif *Maqāṣid al-sharī'ah* (APBN Tahun 2019-2022)."

³² Handayani, "Mempertimbangkan Tingkat Maqasid Asy-Syahri'ah Dalam Penentuan Anggaran Belanja Pemerintah (Evaluasi Terhadap APBN 2008-2013).Pdf."

Table 1. APBA Expenditures in the *Maqāshid al-sharī'ah* Perspective

<i>Maqāshid al-sharī'ah</i>	APBA by Function
Religion	Religion
	Security and Peace
Soul	Defense
	Housing and Public Facilities
	Social Protection
	Health
Mind	Education
	Tourism
Lineage	Environment
Property	Economy

The *maqāshid al-sharī'ah* used is the *maqāshid al-sharī'ah* at the level of basic or primary needs, called *daruriyyah*, which has five indicators.³³ The APBA data are then linked based on the function of each budget. Further, the following tables describe the proportion of APBA level in the *maqāshid al-sharī'ah* perspective on the budget allocation of Aceh Government as follows:

Table 2. Category of Activities for the Protection of Religion

No	Activity Name	Total Budget
1.	Civil Service Police Unit and <i>Wilayahul Hisbah</i> (Sharia Patrol)	IDR 41,342,303,177
2.	Office of Aceh Islamic Sharia	IDR 79,981,088,730
3.	Secretariat of the Aceh Ulema Council (MPU)	IDR 21,886,389,510
	Total	Rp. 143,209,781,417

Data Source: Aceh Government Budget Program 2022

Table 2 shows that there are three activities, which fall into the religious protection component in Table 1, with a total budget of IDR 143,209,781,417. The activity that received the largest portion is the Secretariat of the Office of Aceh Islamic Sharia, with IDR 369,784,025,310. This suggests that it reached 41.66% of the total budget distributed for religious protection.

³³ Syafril Wicaksono, et.al., "Maqashid Sharia Progressive: Anatomical and Transformational of Halal Institutions in UIN KHAS Jember," *El-Mashlahah* 13, No. 2 (2023). Syaikhu Syaikhu, et.al., "The Maqashid Sharia Construction on Inheritance in Dayak Ngaju Customs within the Tumbang Anoi Agreement," *El-Mashlahah* 13, No. 2 (2023).

Table 3. Category of Activities for Protection of Soul

No	Activity Name	Total Budget
1.	Health Office	IDR 1,199,662,834,490
2.	Zainoel Abidin General Hospital	IDR 785,792,737,148
3.	Mental Hospital	IDR 92,088,787,754
4.	Maternity & Children's Hospital	IDR 84,890,310,578
5.	Public Works & Spatial Planning Office	IDR 1,605,790,929,820
6.	Aceh Irrigation Office	IDR 360,530,165,158
7.	Housing & Settlement Office	IDR 1,792,484,603,376
8.	Aceh Disaster Management Agency	IDR 63,290,318,000
9.	Aceh Social Service Office	IDR 132,490,320,388
10.	Manpower & Population Mobility Office	IDR 62,292,991,464
11.	Food Security Office	IDR 38,921,655,295
12.	Defense Office	IDR 13,379,638,000
13.	Aceh Environment & Forestry Office	IDR 202,688,985,236
14.	Aceh Village Empowerment Office	IDR 33,492,542,164
15.	Aceh Transportation Office	IDR 124,125,374,669
16.	Secretariat of the Aceh Customary Council	IDR 19,599,244,003
17.	Aceh Culture and Tourism Office	IDR 206,901,337,062
18.	Regional Secretariat	IDR 275,304,818,455
19.	DPRA (Aceh House of Representatives) Secretariat	IDR 255,812,932,571
20.	Aceh Civil Service Agency	IDR 33,181,435,389
21.	Aceh Human Resource Development Agency	IDR 190,532,972,899
22.	Aceh Government Liaison Agency	IDR 43,910,494,770
23.	Aceh National Unity and Politics Agency	IDR 40,004,265,755
24.	Aceh Reintegration Agency Secretary	IDR 166,568,063,592
25.	Secretariat of Aceh Wali Nanggroe	IDR 47,209,861,258
Total Budget		IDR 7,870,947,619,294

Data Source: Aceh Government Budget Program 2022

Table 3 showed that in the Soul Protection component, there are 25 budget allocations for the activities with a total amount of funds of IDR 7,870,947,619,294. Of the activities above, the Housing and Settlement Office received the largest portion, amounting to IDR 1,792,484,603,376. This indicates that it reached 22.77% of the total budget for soul protection.

Table 4. Category of Activities for Protection of Mind

No	Activity Name	Total Budget
1.	Aceh Education Office	IDR 293,927,690,548
2.	Aceh Dayah Education Office	IDR 575,142,034,754
3.	Secretariat of the Aceh Education Council	IDR 8,875,865,091
4.	Aceh Communication and Encryption Office	IDR 48,405,318,307
5.	Aceh Archives and Library Office	IDR 102,822,000,982
Total Budget		IDR 1,029,172,909,682

Data Source: Aceh Government Budget Program 2022

Table 4 above shows that there are five activities with a total budget of IDR 1,029,172,909,682 for the Mind Protection component. The activity receiving the largest portion of the budget is the Dayah Education Office, amounting to IDR 575,142,034,754. This accounted for 23% of the total budget distributed for the mind protection.

Table 5. Category of Activities for Protection of Lineage

No	Activity Name	Total budget
1.	Aceh Population Registration Office	IDR 14,547,358,873
2.	Women's Empowerment and Child Protection Office	IDR 8,217,033,990
3.	Aceh Youth and Sports Office	IDR 271,696,436,472
Total Budget		IDR 304,460,829,335

Data Source: Aceh Government Budget Program 2022

Table 5 shows that there are three activities spending a total budget of IDR 304,460,829,335 for the Lineage Protection component. The activity that received the largest portion of the budget is the Youth and Sports Office, with IDR 271,696,436,472. This reached 89% of the total budget distributed for the lineage protection.

Table 6. Category of Activities for Protection of Property

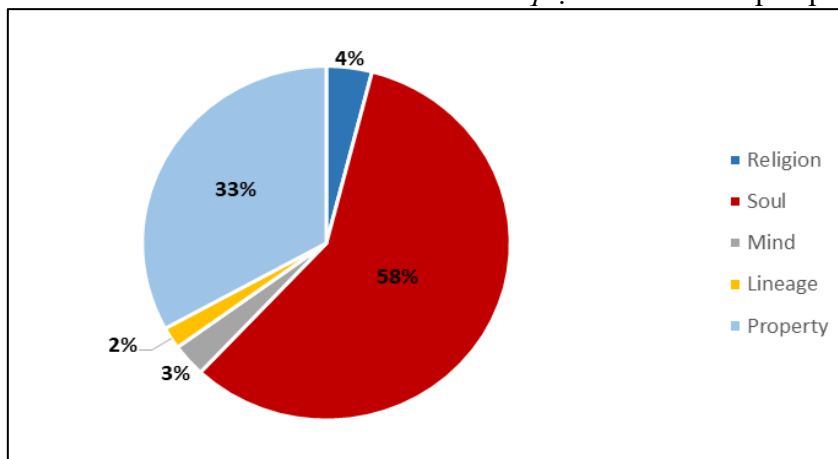
No	Activity Name	Total Budget
1.	Office of Cooperatives, Small and Medium Enterprises	IDR 183,239,517,218
2.	Aceh Investment and One-Stop Service Office	IDR 37,705,902,117
3.	Marine and Fisheries Office	IDR 224,839,392,960
4.	Aceh Agriculture and Plantation Office	IDR 314,507,337,825
5.	Aceh Livestock Office	IDR 122,010,823,614
6.	Forestry Office	IDR 50,205,084,736
7.	Aceh Energy and Mineral Resources Office	IDR 53,617,772,467
8.	Aceh Industry and Trade Office	IDR 82,184,062,563
9.	Aceh Development Agency	IDR 75,864,834,841
10.	Aceh Financial Management Agency	IDR 3,288,407,623,801
11.	Inspectorate	IDR 50,205,084,736
Total Budget		IDR 4,482,787,436,878

Data Source: Aceh Government Budget Program 2022

Table 6 above shows that the Property Protection budget program has 11 activities with a total budget of IDR 4,482,787,436,878. Aceh Financial Management Agency received the largest share at IDR 3,288,407,623,801 of all activities. This accounted for 73% of the total funds distributed for property protection.

From the six aforementioned tables of Aceh government budget allocation, the Aceh government budget management focused more on protecting soul, property, religion, mind, and offspring, respectively. The following chart displays the order of the budget allocation.

Chart 1. Realization of APBA in the *maqāṣid al-sharī'ah* perspective



The data presented in Chart 1 depict the total percentages of regional spending based on *maqāṣid al-sharī'ah* in 2022. *Hifz al-nafs* (protection of soul) occupies the top position at 58% of the total expenditures. The specific indicator of soul protection lies on the most number of activities that the budget allocated compared to other *maqāṣid al-sharī'ah*, including the health, public works, and other departments. However, such allocation order is not in line with the traditional order of *maqāṣid al-sharī'ah*, which usually places soul protection in the second priority.

The second position is occupied by *hifz al-mal* (protection of property), which has a value of 33% of the total expenditures. The budget serves the economic purpose of protecting assets. To maintain themselves, individuals need wealth, which must be obtained legally and ethically. However, this is contrary to the principle of *maqāṣid al-sharī'ah*, as the preservation of property should be prioritized at the lowest level.

In the view of *maqāṣid al-sharī'ah*, *hifz al-din* (protection of religion) should occupy the leading position. However, the state spending shows that religion ranks third with a total state spending of 4%. The essential components include religion, defense, order, and security. In this case, state expenditures are more contingent, rather than prioritizing urgent needs. There is no need to allocate a large amount of funds for *hifz al-din* because compared to other countries that are in conflict, order and security in Indonesia are relatively stable and guaranteed.

Hifz al-aql (protection of mind) ranks fourth with a value of 3% of the total expenditures, which consists of budget allocations for the Education Office, *dayah* (Islamic boarding schools), the Secretariat of the Education Council, and the Communication and Archives Office. Yet, this is contrary to the order of *maqāṣid al-sharī'ah*, which should place the preservation of mind in the third position. In the education budget, the government consistently allocates twenty percent of the total education budget. This is based on Article 31 Paragraphs 2, 3, and 4 of the 1945 Constitution, which states that every citizen has the right to education, that the government requires every citizen to attend basic education and provides funds for it, and the government is obliged to allocate at least twenty percent of the state and regional budget for education.

Hifz al-nasl (protection of lineage) ranks the lowest at only 2% of the total regional expenditures. However, this expenditure is contrary to the rules of *maqāṣid al-sharī'ah*, which prioritizes the needs of lineage in the fourth place. The regional budget allocated for the population function and women's empowerment is focused on the indicators related to the protection of lineage; hence, the budget allocation for this purpose is the lowest.

In light of the analysis and discussion above, the implementation of APBA management based on *maqāṣid al-sharī'ah* is as follows: first, protecting soul; second, protecting property; third, protecting religion; fourth, protecting mind; and fifth, protecting lineage. However, according to the concept of *maqāṣid al-*

sharī'ah, the correct order should be protecting religion, protecting soul, protecting mind, protecting lineage, and protecting property. Although the implementation of *maqāṣid al-sharī'ah*-based APBA management has a different hierarchical order than the original concept proposed by Muslim scholars, such hierarchy does not always have to be understood as is when truly implemented. In certain conditions (i.e., emergency), protecting soul sometimes takes precedence over protecting religion. Moreover, the categories of budget management cannot be distinguished diametrically. For example, protection of mind also includes protection of religion because it includes funding for both education and *dayah*. Likewise, protection of soul and property also involves protection of religion, although indirectly.

Conclusion

The results of the study have revealed that the allocation of the Aceh Government's budget in the perspective of *maqāṣid al-sharī'ah* has not yet achieved its full potential. The study found that the regional expenditures has been at a moderate level and has reflected the realization of *maqāṣid al-sharī'ah*, although less optimal. The implementation of APBA management based on *maqāṣid al-sharī'ah* is as follows: first, protecting soul; second, protecting property; third, protecting religion; fourth, protecting mind; and fifth, protecting lineage. Yet, according to the concept of *maqāṣid al-sharī'ah*, the proposed order should be protecting religion, protecting soul, protecting mind, protecting lineage, and protecting property. Although the implementation of *maqāṣid al-sharī'ah*-based APBA management has a different hierarchical order than the original concept introduced by Muslim scholars, such hierarchy does not need to be understood as is when truly applied. In certain conditions, i.e., emergency, protecting soul sometimes takes precedence over protecting religion. In addition, the categories of budget management cannot be distinguished diametrically. For instance, protection of mind also includes protection of religion since it includes funding for both education and *dayah*. For budget policies in Aceh, there must be consideration in allocating the funds. The study expects that further research examines whether budget allocation has an impact on the welfare of the community, and thus, the success of the local government in managing the APBD can truly be observed.

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