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Analisis Undang-undang Republik Indonesia Nomor 17 Tahun 2003 Tentang Keuangan Negara Perspektif Hukum Islam

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ABSTRACT

This study aims to analyze state financial management based on Law No. 17 of 2003 through the lens of Islamic law, and to examine the alignment between the State Budget (APBN) instruments and the principles of Islamic economics. This study uses library research with a qualitative approach. Data were obtained through literature documentation and previous expert opinions, which were then analyzed inductively to draw general conclusions. Based on the results and discussion, Law No. 17 of 2003 defines state finance as all state rights and obligations that can be valued in money. Its management is carried out through the State Budget (APBN), which includes the functions of authorization, planning, supervision, allocation, distribution, and stabilization. The Islamic concept divides state finances into revenues (zakat, jizyah, kharaj, fay', ghanimah), expenditures, and supervision through the hisbah system. Revenue sources must originate from lawful sources to ensure the blessings of development. The management of the State Budget (APBN) is considered to be in line with the principles of maslahah (public interest) because it embodies the principles of benefit, justice, and welfare. Both the APBN system and Islamic finance function as instruments for poverty alleviation and the fulfillment of the rights of the underprivileged (mustahik). According to Law No. 17 of 2003, state financial management is permissible (mubah) and even legally obligatory to realize the public welfare and avoid harm. This research supports the need for future APBN management to be further strengthened with Islamic financial principles.

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Introduction

Article 4 paragraph (1) of the Constitution of the Republic of Indonesia of 1945 stipulates that the President of the Republic of Indonesia holds the power of government according to the Constitution. It is intended that the governmental power possessed by the President of the Republic of Indonesia is to achieve the state's goals in the welfare of the people as mandated in the Preamble to the Constitution of the Republic of Indonesia in 1945. The President's duties are further regulated in Articles 33 and 34 which are the basis for the implementation of the constitutional duties of the state/government The task of the state/government in realizing the welfare of its people cannot be separated from the development of the state and government after World War II, namely with the existence of a new concept of the state of law known as the concept of the welfare state. This concept places the government to play an active role in the socio-economic life of its people in realizing public welfare (bestuurszorg), while of course still playing a role in maintaining the security of order. Therefore, the role of the government is getting wider and wider. (Juliani. 2020: 330).

State finance according to van der Kemp (quoted by Nia K. Winayanti, 2015:10) is all rights that can be assessed with money, as well as everything (both in the form of money and goods) that can be made the property of the state in relation to these rights According to Arifin P. Soeria (1986)Atmadja defines state finance in terms of accountability by the government, that state finance that must be accounted for by the government is state finance that only comes from the state budget. So what is meant by state finance is finance that comes from the state budget. Arifin P. Soeria Atmadja describes the dualism of the definition of state finance, namely the definition of state finance in a broad sense and the definition of state finance in a narrow sense. The definition of state finance in a broad sense is finance that comes from the State Budget, the Regional Budget, the Finance of State Business Units or state-owned companies and in essence all state wealth. Meanwhile, the definition of state finance in a narrow sense is finance that comes from the State Budget only. (Arfah. 2020: 15).

State finance is the lifeblood of a country's development and greatly determines the continuity of the economy both now and in the future. In terms of state finance objects, it will include all state rights and obligations that can be assessed with money, including various policies and activities that are carried out in the fiscal, monetary and/or state wealth management fields that are separated. In addition, everything can be in the form of money or goods that can be made into state property in relation to the implementation of these rights and obligations. In terms of subjects, state finance includes the state, and/or the central government, local governments, state/regional companies, and other entities related to state finance. (Sutedi. 2010:10).

State finance from the process side includes the entire series of activities related to the management of the above objects starting from the process of policy formulation and decision-making to accountability. State finance from the point of view of objectives, state finance also includes all policies, activities and legal relationships related to the ownership and/or control of objects as mentioned above in the context of the implementation of state government. With the approach as described above, Law Number 17 of 2003 formulates that state finance is all rights and obligations of the state that can be valued with money, as well as everything in the form of money and goods that can be used as property of the State in relation to the implementation of these rights and obligations. (Sutedi. 2010:11).

Indonesia's financial and budgetary policies are stipulated in the State Revenue and Expenditure Budget (APBN). According to Law number 17 of 2003 concerning State Finance, the State Budget is the annual financial plan of the state government approved by the House of Representatives (DPR). The State Budget contains a systematic and detailed list of state revenue and expenditure plans for one fiscal year (January l -December 31) and is stipulated

by Law. The State Budget has the functions of authorization, planning, supervision, allocation, distribution and stabilization. Thus, the parts contained in the State Budget, both functions, programs, activities, and outputs, are a manifestation of the role of the Indonesian government in managing the economy to achieve national goals. (Khusaini. 2019:41).

The State Budget generally consists of state revenue, state expenditure, and financing. According to Law number 17 of 2003 concerning State Finance, state revenue is the right of the central government which is recognized as an increase in the value of net wealth and state expenditure is an obligation of the central government which is recognized as a reduction in the value of net wealth. Financing is any revenue that needs to be repaid and/or expenditure that will be rereceived, both in the relevant fiscal year and in subsequent fiscal years. (Khusaini. 2019:41).

Public finance in the context of sharia is an inseparable part of human life, especially the relationship between the state and its people, and will later be accounted for before Allah SWT. However, the reality is that the current management of public finances is not in accordance with sharia guidelines. Therefore, it is necessary to consider fiscal management from the perspective of Islamic economics. According to Harold D. Laswell and Abraham Kaplan in the journal Syaakir Soryan, policy is defined as a program to achieve goals, values and directed practices. According to Mustafa Edwin Nasution, et al., in conventional economics, fiscal policy is defined as a government's step to make changes in the tax system or in spending (in macro it is called government expenditure). According to Sadono Sukirno, fiscal policy is a government action that changes taxation and expenditure with the aim of overcoming economic problems. Fiscal policy is the government's steps to make changes in the field of taxation and government spending with the aim of influencing aggregate (overall) expenditure in the economy. (Soryan. 2016:299).

Fiscal policy is a government policy related to the use of taxes, public loans, and public expenditure by the government for the purpose of stability or development so that capital and a smooth and good economic growth rate are formed. From the definition of Islamic public finance above, it can be concluded that it is state finance that is obtained from state sources of revenue and processed by the government to improve the country's economic stability and its management is carried out in accordance with Islamic law. (Isnaini. 2017.104).

Based on this background, this study will examine more deeply the relevance between public financial management in Indonesia and sharia principles. This is important because in the Islamic context, state financial management is not just an economic instrument, but an inseparable part of the government's responsibility to the people which will later be accounted for before Allah SWT. Therefore, through a qualitative approach, this study will analyze the extent to which Law Number 17 of 2003 concerning State Finance has met the standards of fiscal management in the perspective of Islamic economics in order to realize the benefits of the people.

Method

This type of research is library research with a qualitative approach. Data data is obtained through documentation activities. Documentation is carried out on the literature is not only limited to books, but also exists in several analyses and opinions of previous research related to the theme of this study. The analysis in this study is in the form of inductive, starting with the presentation of specific statements and then a generalization of a general conclusion is drawn.

Results and Discussion

A. Explanation of Law of the Republic of Indonesia Number 17 of 2003 concerning State Finance

1) General Terms

State Finance is all the rights and obligations of the state that can be assessed with money, as well as everything in the form of money or goods that can be made into the property of the state in relation to the implementation of these rights and obligations. The State Finance referred to in this case includes:

a) The right of the state to collect taxes, issue and circulate money, and make loans;
b) State obligation to carry out public service duties of state government and pay third-party bills;
c) State Revenue;
d) State Production;
e) Regional Revenue;
f) District Production;
g) State wealth/regional wealth managed by itself or by other parties in the form of money, securities, receivables, goods, and other rights that can be valued in money, including wealth that is separated from state companies/regional companies;
h) The wealth of other parties controlled by the government in the context of carrying out government duties and/or public interest;
i) Other parties' wealth obtained by using the facilities given by the government.

State Finance in Article 3 is regulated by provisions, namely: First, state finances are managed in an orderly manner, comply with laws and regulations, be efficient, economical, effective, transparent, and responsible by paying attention to a sense of justice and propriety. Second, the State Revenue and Expenditure Budget (APBN) changes to the State Budget and the accountability for the implementation of the State Budget every year are stipulated by law. Third The Regional Revenue and Expenditure Budget, changes to the APBD, and accountability for the implementation of the APBD each year are determined by Regional Regulations. Fourth, the State Budget or APBD has the functions of authorization, planning, supervision, allocation, distribution, and stabilization. Fifth all revenues that are rights and expenses that are the obligations of the state in the relevant fiscal year must be included in the state budget. Sixth, all revenues that are rights and expenses that are the obligations of the regions in the relevant fiscal year must be included in the APBD. Seventh, the surplus of state/regional revenues can be used to finance state/regional expenditures for the next fiscal year.

2) Power over the management of state finances

The President as the Head of Government holds the power to manage state finances as part of the government's power. The power as referred to is authorized to the Minister of Finance, as the fiscal manager and the Representative of the Government in the ownership of separated state assets, authorized to the minister/head of the institution as the Budget User/User of Goods of the state ministries/institutions he leads, handed over to the governor/regent/mayor as the head, local government to manage regional finances and represent local governments in the ownership of separated regional wealth, excluding authority in the monetary field, which includes among other things issuing and circulating money, which is regulated by law.

The power over state financial management is used to achieve state goals. In order to carry out government functions to achieve state goals as referred to in each year, the State Budget and Regional Budget are prepared. In order to exercise power over fiscal management,

the Minister of Finance has the task of preparing fiscal policies and macroeconomic frameworks, drafting the State Budget and draft State Budget Amendments, ratifying budget implementation documents, conducting international agreements in the financial sector, carrying out state revenue collection that has been determined by law, carrying out the functions of the State General Treasurer, preparing financial reports which are responsible for the implementation of the State Budget, and carrying out other tasks in the field of fiscal management based on the provisions of the law.

The Minister/head of the institution as the Budget User/User of the State Ministries/Institutions he leads has the task of preparing the draft budget of the state ministries/institutions he leads, compiling budget implementation documents, implementing the budget of the state ministries/institutions he leads, carrying out the collection of non-tax state revenues and depositing them into the State Treasury, managing receivables and state debts that are the responsibility of the state ministries/institutions he leads, managing state property/assets that are the responsibility of the state ministries/institutions he leads, compiling and submitting financial statements of the state ministries/institutions he leads, carrying out other duties that are his responsibility and based on the provisions of the law.

In the context of Regional Financial Management, the Regional Financial Management Officer has the task of preparing and implementing APBD management policies, preparing the draft APBD and draft APBD Amendments, carrying out the collection of regional revenues that have been stipulated by Regional Regulations, carrying out the functions of the regional general treasurer and preparing financial reports which are responsible for the implementation of the APBD.

3) Financial Relations Between Central Government and Central Bank, Local Governments and Foreign Governments/Institutions

The Central Government and the central bank coordinate in determining and implementing fiscal and monetary policies. Article 22 explains that, first, the Central Government allocates balance funds to Regional Governments based on the Central and Regional Financial Balance Law. Second, the Central Government can provide loans and/or grants to Regional Governments or vice versa. Third, the provision of loans and/or grants as referred to in the previous explanation is carried out after obtaining the approval of the House of Representatives. Fourth, Regional Governments can provide loans to/receive loans from other regions with the approval of the DPRD.

4) Accountability for the implementation of the State Budget and Regional Budget

In Article 30, it is explained that the President submits a draft law on the accountability for the implementation of the State Budget to the House of Representatives in the form of financial statements that have been examined by the Financial Audit Board, no later than 6 (six) months after the end of the fiscal year. And the financial statements in question at least include the State Budget Realization Report, Balance Sheet, Cash Flow Report, and Notes on Financial Statements, which are attached to the financial statements of State companies and other bodies. In Article 31, it is explained that the Governor/Regent/Mayor submits a draft regional regulation on accountability for the implementation of the APBD to the DPRD in the form of financial statements that have been examined by the Financial Audit Agency, no later than 6 (six) months after the end of the fiscal year. The financial statements in question at least include the APBD Realization Report, Balance Sheet, Cash Flow Report, and Notes on Financial

Statements, which are attached to the financial statements of regional companies. And in the Audit of the management and accountability of state finances is regulated in a separate law.

5) Penal Provisions, Administrative Sanctions and Compensation

Ministers/Heads of institutions/Governors/Regents/Mayors who are proven to have committed policy deviations that have been stipulated in the law on the State Budget/Regional Regulations on the Regional Budget are threatened with imprisonment and fines in accordance with the provisions of the law. Leaders of Organizational Units of State Ministries/Institutions/Regional Apparatus Work Units who are proven to have committed irregularities in budget activities that have been stipulated in the Law on the State Budget/Regional Regulations on the Regional Budget are threatened with imprisonment and fines in accordance with the provisions of the law. The President imposes administrative sanctions in accordance with the provisions of the law on civil servants and other parties who do not fulfill their obligations as specified in this law. Every state official and non-treasurer who violates the law or neglects his obligations either directly or indirectly that harms the state finances is obliged to compensate for the damages. Every person who is given the task of receiving, saving, paying, and/or handing over money or securities or state goods is a treasurer who is obliged to submit an accountability report to the Financial Audit Board. Every treasurer as referred to is personally responsible for the financial losses of the state that are under his management. Provisions regarding the settlement of state losses are regulated in the law on the State treasury.

B. State Finance in Islamic Law

1) The Concept of State Finance in Islam

Al-Māwardī discusses state finance and divides it into three main points, namely: state revenue, state expenditure, and supervision of the source of income and the flow of financial expenditure. State revenue, according to al-Māwardī, is limited only from halal sources, or according to Ibn Khaldūn (d. 808 AH/1405 AD) referred to as al-Makārim al-Shar'īyah, such as zakat, jizyah, and kharāj. These halal sources are believed to be able to provide blessings to the state budget, so that they can cover expenditure posts and direct development according to the path desired by Allah. Haram sources do not bring anything except the wrath of Allah which can be manifested in the lack of blessings, so that the development of the state financed by these sources is disoriented, and tends to damage its managers. (Rahman.1431:345).

On the other hand, the source of state revenue that is haram can erode other sources that are halal, such as state revenue from liquor taxes, which actually results in large state expenditures to overcome the influence of liquor, in the form of criminal and criminal acts. Another example is state revenue from the tax proceeds of prostitution places which in fact leads to greater state expenditure to overcome moral decadence and the collapse of social joints in the family and community environment. State expenditure uses the principle of tawqīfī or based on the nas shar'ī, and also the principle of ijtihādī or based on government policy. To give an example, expenditure in the field of zakat, is aimed at people who are entitled to receive it by referring to the verse of the Qur'ān which explains this directly, namely the word of Allah in surah al-Tawbah [9]: 6:

"Indeed, the zakat is only for the poor, the poor, the zakat administrators, the converts who are persuaded to (liberate) slaves, those who are in debt for the way of Allah, and those who are on the way, as a decree that Allah has obliged, and Allah is All-Knowing and All-Wise.

According to al-Māwardī, shar'ī state expenditures, such as zakat, should pay attention to the adequacy limit of all parties who are entitled to receive it, so that when this limit of sufficiency has been met, then the remaining property can be allocated to other parties outside the territory of the government. Unless the sufficiency exists only in some of the recipients, then the excess state cash from this source is reserved for other parties who are not enough. The standard of sufficiency in this case is the ability to stand alone with the income provided by the state, without passing on dependence to the state. Supervision of the source of state revenue and the state expenditure budget, according to al-Māwardī, is included in the hisbah system, namely amar makruf and nahi mungkar, especially when people have abandoned good deeds and committed blatant evil. Supervision of state finances in the hisbah system is carried out by means of evaluation, prevention of potential irregularities, and enforcement of financial violations. (Mawardi. 1414:229).

2) State Production and Expenditure in Islam

State expenditure or expenditure is divided into two: (1) limited state expenditure, such as state expenditure or expenditure from zakat collected assets and state expenditure or expenditure from fay' and ghanīmah sources of income, and (2) unlimited state expenditure such as routine financing, development financing, goods spending, subsidy expenditure and social spending. Routine financing is in the form of salaries and allowances for all state employees and managers, civil and military. Routine state financing is taken from the source of state revenue in general, even the largest portion of state expenditure from zakat revenue sources is in routine financing. The great potential of zakat is expected to be able to cover the payment of salaries and allowances for all state managers in accordance with the scheme that has been determined by Islamic law, such as the use of zakat assets starting from the area and place where it is collected. (Rahmat. 2020:143).

Meanwhile, construction financing is in the form of a budget for the addition of public service facilities, such as schools, road and bridge infrastructure. Development financing, especially in the form of road, bridge, and irrigation infrastructure, is a priority financing from the source of income of kharj and 'usyr. According to al-Māwardī, kharj and 'usyr are included in the category of fay property' whose utilization after one-fifth of the share is spent on limited state expenditure, is returned to government policies in accordance with the interests of the community and the public benefit. (Rahmat. 2020:143).

Kharj as a tax on land and 'usyr as a tax on imported goods, in addition to being used to pay the salaries of its managers, is also used for infrastructure development, because it is directly related to it. The improvement of facilities that are directly related to the object of tax is expected to control the potential for leakage that can arise due to dissatisfaction with the performance of the manager. There is a fundamental difference between zakat and kharj and 'usyr, both of which predominantly function as a tax. Zakat is used as a way of worship by the payer, so that the nature of the reward for the facilities received as citizens is not dominant. Meanwhile, taxes are considered as a reward for facilities that efforts to realize can be demanded from the state, so that if there is a weakness in the construction of public facilities, it provides a way for citizens to file demands. (Rahmat. 2020:144).

Spending on goods is a form of expenditure that requires the right policies from the government and a regular source of income in order to realize effectiveness and efficiency in

its implementation. According to al-Māwardī, state revenue in the form of fay' and ghanīmah property is one of the sources used to finance the purchase of goods, especially in the military sector. Spending on weapons and ammunition or the main tools of the weapon system (alutsista) has a direct relationship with fay' and ghanīmah, so the financing of this expenditure is considered appropriate. Meanwhile, subsidies are one of the rights of citizens that cannot be eliminated by the government. Subsidy financing includes basic needs of the community, such as education and health, as well as energy needs that can help their living burden, such as fuel oil and electricity. Subsidies to the underprivileged or underprivileged have a fixed source of zakat, ghanīmah, and fay'. (Rahmat. 2020:144).

The next unlimited state expenditure is social financing. Social financing is a form of countering the impact of social welfare, such as beggars and street children, as well as disaster management. According to al-Māwardī, the source of state income can be used for social financing, such as the purchase of shrouds for funeral arrangements, and so on, according to government policy. People who fall into the category of zakat recipients are obliged to cover their needs from zakat assets, such as beggars and street children, while other social financing is taken from other sources of state income. Four-fifths of the fay''s wealth, as well as other sources of state income, can guarantee social state financing. The success of a country is measured by its ability to manage social problems in the community and the occurrence of disasters that befall its citizens. The level of prosperity of some people can be an opportunity or a way to cover the needs of some other underprivileged people. (Rahmat. 2020:145).

3) Supervision of State Finance in Islam (al-Hisbah System)

The hisbah system means amar makruf and nahi mungkar, or an invitation to do good and control over evil, especially when the goodness has begun to be abandoned and many violations occur. The hisbah system is carried out by a special institution formed by the state with the responsibility of improving the social system of society. However, everyone can participate in these functions and duties even if they are not involved in the institutions established by the government. The h}isbah system invites every citizen to be involved in the process of improving and supervising the values of goodness in the life of the nation, as well as preventing attempts at damage that will harm everyone.

The hisbah system is divided into two parts, namely (1) amar makruf and (2) nahi mungkar. Amar makruf is divided into three parts, which include all good deeds related to the pure rights of Allah; all good deeds related to the pure rights of fellow humans; and all good deeds related to the common rights between Allah and mankind. All good deeds related to the rights of Allah purely revolve around the state of worship and creed, so they are not directly related to the supervision of state finances. Good deeds related to the rights of fellow human beings are of public interest, such as the repair of roads and public facilities for citizens, and some are of special interest, such as the case of debts and receivables between fellow citizens. (Rahmat. 2020:146).

The rights of fellow human beings that are in the public interest are the responsibility of the officials of the hisbah institution to ask the state to bear them from the state treasury. If the budget for this is not fulfilled, then the hisbah institution has the right to ask private parties who have the ability to cover it. As for the rights of humanity that are of a special interest, the duty of the hisbah institution is to fulfill it or resolve it peacefully and not through legal channels, namely by mediating between the two parties and pressuring the party who committed the tyranny to repent and restore the rights of others who are with him. The hisbah institution in this case does not have the authority to impose sanctions, because this institution

is not a judicial institution. al-Māwardī's view in this case explains that the hisbah system in supervising state finances has a coaching side that aims to build awareness among the public, that the desired welfare is not only the responsibility of the government manager, but requires the participation of all citizens to realize it. Guidance in state finance according to this view is not only intended for the financial manager alone, but also for all citizens. It can be understood that if all citizens are expected to participate in realizing welfare, while their financial management ability is limited, then the participation of state financial managers in carrying out their duties on the mandate of the nation and the state is certainly more demanding. The nature of the trust possessed by each state financial manager is one of the starting points of coaching which is part of supervision. All good deeds related to the common rights between Allah and mankind revolve around forms of practice that have two sides of these rights, such as marriage, which are not directly related to the supervision of state finances. The supervision related to the third part of this form of amar makruf emphasizes more on maintaining a balance between the rights of Allah and the rights of fellow human beings. (Rahmat. 2020:147).

The second part of the hisbah system, namely nahi mungkar. Nahi mungkar is divided into three parts, namely all acts of violation related to the rights of Allah purely (including the system of worship, the prohibitions of Allah, and the system of muamalah); all acts of violation related to the rights of fellow human beings purely and all acts of violation related to the common rights between Allah and mankind. Nahi mungkar which is part of the hisbah system and is related to the supervision of state finances is directly found in the part of the pure rights of Allah and in the part of the pure rights of fellow humans. Al-Māwardī gave examples of violations of zakat payment, ranging from obligatory zakat which is a form of worship to Allah, usury transactions which are violations in the field of muamalah, to market price intervention which is a violation of the rights of fellow humans. (Rahmat. 2020:149).

It shows that the Hisbah institution plays a major role in conducting an audit of state finances, both from the aspect of state revenue sources so that they are not interfered with assets whose source is not clear, especially from sources prohibited by Islam, and from the aspect of state expenditure so that it is channeled according to its designation. State managers must not mistreat their people in order to cover the state treasury, or misappropriate state assets for the benefit of their personal, family, and group. Acts of tyranny against citizens in the financial sector, including acts of corruption, will only lead the community to misery and lead the country to the brink of destruction, a condition that is contrary to the purpose of the state, namely the welfare of citizens as a whole. (Rahmat. 2020:149).

DISCUSSION

C. Analysis of Law of the Republic of Indonesia Number 17 of 2003 Islamic Law Perspective

Indonesia's budget and financial policies are stipulated in the State Revenue and Expenditure Budget (APBN). According to Law number 17 of 2003 concerning State Finance, the State Budget is the annual financial plan of the state government approved by the House of Representatives (DPR). The State Budget contains a systematic and detailed list of state revenue and expenditure plans for one fiscal year (January l -December 31) and is stipulated by Law. The State Budget has the functions of authorization, planning, supervision, allocation, distribution and stabilization. Thus, the parts contained in the State Budget, both functions, programs, activities, and outputs, are a manifestation of the role of the Indonesian government in managing the economy to achieve national goals. The State Budget is the annual financial plan of the state government approved by the House of Representatives (DPR). The State

Budget contains a systematic and detailed list of state revenue and expenditure plans for one fiscal year (January 5-December 31) and is stipulated by law. The State Budget has the functions of authorization, planning, supervision, allocation, distribution and stabilization. Thus, the parts contained in the State Budget, both functions, programs, activities, and outputs, are a manifestation of the role of the Indonesian government in managing the economy to achieve national goals. (Kurniawan.2024:40).

The State Budget generally consists of state revenue, state expenditure, and financing. According to Law number 17 of 2003 concerning State Finance, state revenue is the right of the central government which is recognized as an increase in the value of net wealth and state expenditure is the obligation of the central government which is recognized as a reduction in the value of net wealth. Financing is any revenue that needs to be repaid and/or expenditure that will be rereceived, both in the relevant fiscal year and in subsequent fiscal years. According to Law number 17 of 2003 concerning State Finance, state revenue is the right of the central government which is recognized as an increase in the value of net wealth and state expenditure is an obligation of the central government which is recognized as a reduction in the value of net wealth. Financing is any revenue that needs to be repaid and/or expenses that will be received back, both in the relevant fiscal year and the following fiscal years. (Kurniawan.2024:40).

The State of the Republic of Indonesia guarantees the freedom of each citizen to embrace their respective religion and to worship according to their religion and beliefs, so to pay zakat which is an obligation for Muslims who are able to comply with Islamic law and because zakat is a religious institution that aims to improve justice and welfare of the community, the Government has regulated the management of zakat as an alternative to financial management of the Muslim community with the stipulation of Law of the Republic of Indonesia Number 23 of 2011 concerning the Management of Zakat in accordance with the development of legal needs in society. Furthermore, the government also regulates waqf as an instrument of financial management for Indonesian Muslims, namely with Law of the Republic of Indonesia Number 41 of 2004 concerning Waqf. (Kurniawan.2024:42).

The management of public finances based on Islamic sharia has been exemplified during the time of the Prophet PBUH when he ruled the Islamic State, state revenue comes from primary and secondary sources managed by the Baitul Mal institution, namely the primary source of zakat as the main state revenue taken from muzakki who meet the requirements of nishob and haul and distributed to mustahik. In addition, there is secondary revenue from spoils of war (ghanimah), wealth taken from enemies without fighting (fai), land tax (kharaj) and non-Muslim protection tax (jizyah). And other receipts are ransom money for prisoners of war, loans, nawaib/daraib (general taxes imposed on citizens to cover social welfare or the need for funds for emergency situations), amwal fadilah (property of Muslims who die without leaving an heir), qurbani and kaffârah. . (Kurniawan.2024:42).

Legally positive in Indonesia through Law Number 17 of 2003 the State Budget is appropriate as a form of financial management of the Indonesian state. As for the perspective of Islamic economics, government policies must be based on maslahah for its people, as in the rules of fiqh:

"The policy of the imam/government for the people must be based on maslahah," (As-Suyuthi 1990).

This rule provides a basis for the government, with any system must be based on the benefit of all levels of society. This rule is based on the words of Allah SWT in QS An-Nisa': 58:

"Indeed, Allah has commanded you to convey the message to those who are entitled to receive it, and (instructed you) when you establish the law among men, that you should judge justly. Indeed, Allah has given you the best instruction. Indeed, Allah is All-Hearing, All-Seeing,"

The State Budget as previously described contains at least 3 principles of mashlahat, namely the principles of benefit, justice and welfare. First, the principle of benefit, namely taxes collected by the state must be used for activities that are beneficial to the public interest. Second, the principle of justice, namely tax collection applies in general without discrimination, for the same conditions are treated the same. Third, the principle of welfare, namely taxes collected by the state are used to improve the welfare of the people. The main reason for the law to allow and even mandatory state financial regulation through the State Budget is to realize the benefits of the community/citizens in general, and the government is unable to meet or finance these various expenses. If the government does not have a budget for expenditures, there will be harm for the people.

And in the calculation of state revenue in Islam, the following terms are known:

a) Khums is one-fifth or 20%, which is in ghanimah and zakat rikazb.
b) 'Usyr is one-tenth or 10% which is in the import/export duties of non-Muslim trade goods and zakat on rain-fed agriculture.
c) Half of 'Usyr (one-twentieth or 5%) is in agricultural zakat with artificial irrigation. (Yusuf. 1979:1975).

The legal basis of each instrument is explained as follows:

a. Zakat

Allah SWT says in Q.S At-Taubah verse 103 as the basis of the law of zakat:

Meaning: "Take zakat from some of their wealth, with it you cleanse and purify them and pray for them. Verily, your prayer is (becoming) peace of soul for them. And Allah is All-Hearing, All-Knowing."

b. Ghanimah (Spoils of War)

QS. Al-Anfal Verse 41:

"And know that indeed all that you have acquired as spoils of war is one-fifth for Allah, the Messenger, the relatives of the Messenger, the orphans, the poor and Ibn Sabil, if you believe in Allah and in what We revealed to Our servant (Muhammad) on the Day of Furqan, that is, on the Day of the meeting of the two armies. Allah is Almighty over all things."

c. Fai (Wealth Taken From Enemies Without War)

QS. Al-Hashr Verse 7:

It means: "The spoils (fai') of those whom Allah gives to His Messenger (who comes) from the inhabitants of several lands, are for Allah, the Messenger, the relatives (Messenger), the orphans, the poor and for those who are on the way, so that the wealth does not circulate only among the rich among you. What the Messenger gives you, accept it. And what he forbids you, leave it. And fear Allah. Indeed, Allah is very severe in His punishment."

d. Kharaj (Land Tax)

During the time of the Prophet PBUH, the land of Khaibar was not distributed to all Muslims. At that time, the Prophet took the policy that the Jews of Khaibar could return to their own land on the condition that they were willing to pay half of their harvest to the Islamic government in Medina (See: Ibn Rajab, al-Istikhrâj li Ahkâm al-Kharâj, Beirut: Dâr al-Kutub al-'Ilmiyah, 1985: 33-34).

Therefore, based on the above explanation, the financial management of the Islamic state has similarities with the management of the State Budget, including the receipt and expenditure for the wealth of the people, especially mustahik, namely the poor who are also mentioned in the State Budget to alleviate poverty through social assistance and subsidies for the poor. The state becomes a bridge to fulfill the rights of the poor by being taken from the able and excessive.

Conclusion

Based on the discussion above, it can be concluded that the management of State finances through Law Number 17 of 2003 concerning State Finance can be legally and even legally obligatory to realize fame and avoid harm, among others, the most important for poverty alleviation programs and social assistance. The management of the State Budget is in accordance with the applicable legal rules and agreed upon in Indonesia, so it is binding on all Indonesian citizens. The management of state finances according to the perspective of Islamic finance, including the instruments of zakat, ghanimah, fai, kharaj and jizyah have the same important objectives and essence as the management of the State Budget, which is to be a bridge for poverty alleviation. The implications of this research include in addition to concluding the law from the State Budget and also supporting the management of the State Budget in the future, it must use the principles of Islamic finance.

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