

Analysis Of Islamic Public Finance Management In Baitul Mal In Perspective Of Life Is Place Of Worship Domain In Spiritual Management (A Study Of Taqiyuddin An-Nabhani's Thought)

Diyaa Aaisyah S.P.A, Muhsin Hariyanto, Royanti. S

Abstract: The purposes of this study is to reveal, explain, and analyze an-Nabhani's thought regarding public finance management in Baitul Māl using Spiritual Management. This research is motivated by the fall of the last khilafah at 1924 that being replaced by capitalism system. Capitalism system orients on advantage and affected in Islamic economics thoughts nowadays. Taqiyuddin an-Nabhani is the Islamic figure that embraced Islam kaffah, but he lived in the transition of Khilafah to Capitalism. The result shows that Taqiyuddin an-Nabhani's thought regarding assets management in Baitul Māl are basically post revenue and post expenditure that reflect the income and outcome of khilafah state and not separated from syara'. General analysis shows that an-Nabhani's thought are related to political characteristics that emphasizes on the role of daulah, imam and khalifah. Implicitly, there is productive assets management through the land of kharajiyah. Besides, the concept of Baitul Māl stated by an-Nabhani is related to property asset that not only manages the social funding but also manages the people's assets in the scale of daulah. Analysis of formal object shows that Taqiyuddin an-Nabhani's thought in the context of Baitul Māl have been accordance with the spiritual values within spiritual management.

Index Terms: an-Nabhani, Management, Assets, Baitul Māl.

1 INTRODUCTION

IN Islamic economics, property must be treated according to the provisions of the Shara 'and not contrary to Islamic law, including in the discussion of public finance. The practice of public financial management in Islamic economics is contained in the management of the Baitul Māl. In the time of the Caliphate, Baitul Māl became a special institution that managed the assets received by the state and allocated them to Muslims who were entitled to receive them. Baitul Māl is an important institution because it is part of the country's financial system. At this time, the system of capitalism became a world ideology and the caliphate had collapsed, the practice of Baitul Māl as an important institution in the country's financial system was abolished. But the thoughts of Muslim scholars regarding Islamic economics, especially Baitul Māl, remain and are maintained and even continue. However, it should be noted that Islamic economic thinking that grows in the capitalist system is susceptible to the typical features of capitalism itself, namely the separation of religion from world life and oriented to the benefits that express spirituality Taqiyuddin An-Nabhani is one of the figures who preach Islam to be kaffah, but on the other hand he lives in a transitional period of Islamic ideology and capitalism. The purpose of this study was to reveal the concept of public financial management in the Baitul Māl of Taqiyuddin an-Nabhani and analyze these thoughts by using Spirituality Management theory that focuses on the realm of Life is Place of Worship.

1.1 Theoretical Study

Spiritual Management

Spiritual management or often called The Celestial Management is the science of management based on divine principles and interpretation of the value of religious treatises which are then applied in business activities. Where the value to be achieved is a more meaningful value than worldly results.



Picture 1.
Spiritual Management Concept

Life is Place of Worship

It is the view that life is a place of worship, where every human activity, both individuals and groups (within the organization), has the final estuary of worshipping God. This domain has several components, namely:

- 1) Zero Based, which is a concept that views human beings as being held accountable for being neutral in facing problems.
- 2) Faith (Belief in God's Promise), by making faith a provider

- *Diyaa Aaisyah S.P.A1), Muhsin Hariyanto2), Royanti. S3). Nahdatu University Scholars Kaltim1,2), Muhammadiyah University Yogyakarta.*
- *Email: purbawati.17untag@gmail.com*

of spiritual strength that eliminates anxiety and fear and stimulates humans in competition in the realm of Life is Place of Worship.

- 3) Consistent (Istiḳamah and Kāffah), every part of management is demanded to be consistent / istiḳamah thoroughly / kāffah, not partial. This will give a positive value in management, namely not easily shaken in carrying out the goal.
- 4) Result Oriented (Prioritizing Achievement of the Target), this component encourages each part to realize the mission of khalifatullah fil ardh by harmonizing worldly and ukhrawi targets.

Baitul Mal

Baitul Mal is an institution held in an Islamic government that manages state finance affairs.

Public Finance

Branch of economics that discusses state finances in the form of revenues and expenditures in the country.

2 PROCEDURE FOR PAPER SUBMISSION

2.1 Research Methods

This study uses qualitative methods with the type of library research. Data collection techniques used are derived from literature and interviews. Literature is used as a contextual data source. The primary data sources in this study are books by Taḳiyuddin an-Nabhani, especially those related to economics, namely Niḳām al-Iḳṫiṣādī fi al-Islam, and other data sources as supporting literature in the form of relevance to Taḳiyuddin an-Nabhani thinking concerning the concept of property management in the Baitul Māl and spiritual values in the thought of Taḳiyuddin an-Nabhani. While the interview was conducted as a supporting research. The interviews were conducted on people who understand and explore Taḳiyuddin an-Nabhani's thoughts. Interviews are needed to support descriptive-inferential content analysis in library studies. This research uses descriptive-inferential content analysis method. Descriptive-inferential content analysis is a research method that analyzes then describes (descriptive) the contents to make conclusions (inference) by identifying specific characteristics objectively and systematically.

3 RESULT AND DISCUSSION

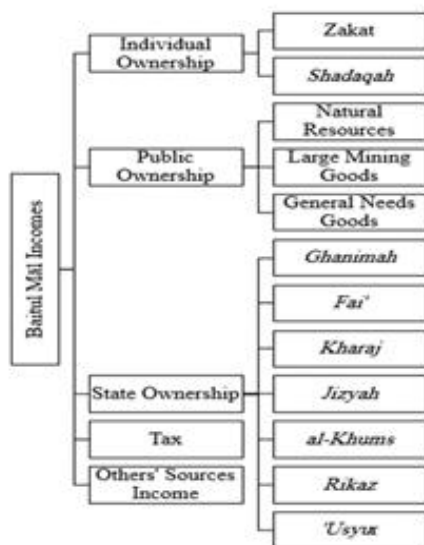
In the book of Taḳiyuddin an-Nabhani which compiles most of his Islamic economic thought, namely Niḳām Iḳṫiṣādī fil Islam, it is stated that Baitul Māl is a state institution that is used as a post devoted to all income and expenditure of property which is the right of Muslims. From this understanding, there are two main parts that underlie the Baitul Māl, namely income and expenditure. The income of the Baitul Māl reflects the income derived from the assets of the Muslims which is recognized by the shara 'as its rights (controlled by it) and the property which does not have a clear owner is the right of the Baitul Māl. Whereas the expenditure of Baitul Māl represents the expenditure of the state which is obliged to be given its rights for the benefit of Muslims. From the description above, it can be said that the Baitul Māl is a state public financial institution that manages the wealth of Muslims because it operates in order to meet the needs and rights of the public. Aside from being a public financial institution, Property management in the Baitul Māl consists of 2 segments, namely income and

expenditure. Entry of the Baitul Māl has a source of income, namely from individual, public, and state property. Income from individual ownership in the form of zakat and Sadaḳah. In terms of general ownership comes from natural resources, large mining goods, and public goods. Whereas from state ownership comes from ghanimah, khumus, rikaz, usyr, fai ', kharaj and jizyah. This is because the property is a property that belongs to all Muslims in Daulah Islamiyah. While the assets of the remaining income sources are managed by following the policies of the Imam (read: the leader of the country, the caliph).

Table1. Sources of Baitul Māl Income and Expenditure Alocations

Source s	Parts	Portion	Alocations
Individual Owners hip	Zakat	2.50%	8 Ashnaf Consideration Of Caliphate
	Shadaḳah	Ungrudging	
Public Owners hip	Natural Resources	100%	Public Interest
	Large Mining Goods		
State Owners hip	General Needs Goods	100%	80% Mujahidin, 20% Caliphate, Or Consideration Of Caliph Based On Syara'
	Ghanimah		
	Fai'		
	Jizyah		
	Kharaj		
	Usyur		
Others' Source s	Al-Khums	20%	Benefit Of Muslims And State
	Rikaz	20%	
Tax	Grants, Inheritance Without Heirs, Etc	Consideration Of Caliphate	Fulfill Deficit Of Baitul Māl To Fulfill State Needs
	Rich Muslim's Wealth		

As for the amount left to the caliph by paying attention to justice among Muslims. From the explanation above it is clear the parts of the source of cash income, portion, and allocation of allotment expenditure of Baitul Māl. The description above can be summarized in table 1.



Picture 2.
Sources of Baitul Māl Income

3.1 General Analysis

Shaykh Taqiyuddin's thoughts on the management of the wealth of the people in the Baitul Māl broadly revolved around 2 major parts, namely how the property entered the treasury of the Baitul Māl and its allocation and as much as possible did not silence property in the Baitul Māl without any valid reason. Aside from these 2 major sections, Sheikh Taqiyuddin implicitly explained the development of productive assets through land. Namely by distributing these lands for the benefit of the manager with the provision of paying kharaj to the Islamic State. Judging from the context of the current Baitul Māl, the Baitul Māl in the mind of Shaykh Taqiyuddin does not adhere to the frame of the "house of wealth" which manages the zakat, infaq, Sadaqah, and other social funds that move on a tabarru 'basis. The concept of Baitul Māl in the mind of Shaykh Taqiyuddin is a state public financial institution that manages the people's wealth on a country scale where the income reflects the income earned by the state while the expenditure represents the state budget based on Islamic law. Whereas according to its relevance in the application of the present, researchers divided it into two situations and conditions. First, the situation and conditions in which the capitalist system is applied. In this situation the concept of Baitul Māl in the mind of Sheikh Taqiyuddin could be applied by passing and overcoming the existing legal constraints. But with the implementation of the Capitalist Ideology the concept of Baitul Māl according to Shaykh Taqiyuddin will not be applied kāffah but reduced in some parts so that in the end there is no Baitul Māl which is kāffah but Baitul Māl is reduced and adapted to the existing system. Second, the situation and conditions in which the Islamic system that kafah is applied. In this context the concept of Baitul Māl in the mind of Shaykh Taqiyuddin can be applied with kāffah without reduction and passing through and overcoming legal constraints. Even the existing system will encourage the application and development of the Baitul Māl as the state's public financial institution that handles the management of people's wealth.

3.2 Analysis Using The Concept Of Spiritual Management

Life is Place Of Worship

This domain considers that every individual or group has the belief that the ultimate goal of life is merely to worship Allah SWT. As for the thoughts of Shaykh Taqiyuddin an-Nabhani regarding Baitul Māl, it was found 4 components of the view that everything in life has the final estuary as worship to Allah SWT. These four components are the basis of the formation of Muslim individuals and groups, namely:

- 1) Zero Based, in this component Shaykh Taqiyuddin explained that in the life of a Muslim at first must know the origin of the realm of the problem he is facing, whether the realm is in a realm that he cannot try (qaḍā) or in the realm he can try (qadar) to be held accountable during the day of judgment
- 2) Faith, in the initial discussion of the formation of one's thoughts, it is stated that thought will form mafahim which then influences individual attitudes. One's thinking must begin by taking the path to solve all the questions of life that are related to faith with the right solution, namely by thinking about the universe, humans, and life, and the substances that exist before and after life. All answers from the right solution will give the basic human thinking (al-qaidah al-fikriyah) from which branch thoughts arise about the life of the world and the solution.
- 3) Consistent, in the mind of Shaykh Taqiyuddin an-Nabhani it was explained that the attitude of consistency and kekāffahan is the most influential component in representing mafahim. If the mafahim formed in a person is a true mafahim, then the mafahim will encourage the person in consistency and kāffah in fighting for Islam. In fighting for Islam it must be with the fikrah and the tariqah that Islam has taught in kafah not by taking part and leaving the others (read: partial).
- 4) Result Oriented, in this case someone who has gained faith in the right way must connect the orientation of his life to the afterlife, namely the afterlife. With this component, humans will be moved to realize the mission of khalifatullah fil ardh by equating the frequency between the target of the world and the hereafter.

4 CONCLUSION

It can be concluded that the thoughts of Shaykh Taqiyuddin an-Nabhani regarding the management of the wealth of the ummah in the context of the Baitul Māl are characterized by political-economy by emphasizing the role of the caliph and the state as implementing the sharia law. From the management analysis it was found that the concept of Baitul Māl in the mind of Shaykh Taqiyuddin an-Nabhani included the discussion of how the Baitul Māl obtained income sources and allocated them according to the shara' and explained briefly the mechanism for the management of productive property through the kharajiyah land. The thought of Shaykh Taqiyuddin an-Nabhani is a thought that is free from the influence of Capitalist Ideology which separates religion from life. This is evidenced by the results of the analysis of spiritual management found that the thoughts of Shaykh Taqiyuddin an-Nabhani regarding Baitul Māl have included all components of the 3 domains that are in the theory of spiritual management. So it can be said that the thoughts of Shaykh Taqiyuddin, both in general and in particular in the context of

the management of the wealth of the people, cannot be separated from religious values. It is expected that with the compilation of this research, with the results obtained with a measure of the ability of researchers, this research can be beneficial for all parties, especially in the scope of Islamic economics. Researchers hope that this research can be taken into consideration and reference for subsequent research in order to expand the study of Islamic economics. Researchers also hope that this research can be a bridge for future researchers to research in fields that have a thematic relevance to this research. -theme related in depth. For thinkers or scholars of Islamic economics to continue to be passionate and istiqamah in contributing to the development of Islamic economics and its enforcement. As well as for all Muslims to close ranks and strengthen Islamic brotherhood so that the multidimensional unity of Muslims can be achieved.

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