

## THE EFFECT OF BENGKALIS REGENCY EXPENDITURE REALIZATION ON I-HDI: MAQHASID SHARIA HIFIDZUN AQL APPROACH

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### ABSTRACT

*This study aims to see the effect of the realization of government expenditure in Bengkalis Regency on the increase in the Islamic Human Development Index in the Maqashid Syariah Hifdzun Aql approach in the 2006-2022 period. This study also looks at the trend of each variable in the study. The type of research used in this study is the quantitative analysis method, which is a data analysis method used to see the available data by comparing the changes that occur. With secondary data obtained from the Directorate General of Taxes of the Ministry of Finance and BPS Bengkalis Regency. The data was processed using E-Views 12. Based on the results of this study, the variables of expenditure in the infrastructure sector, the education sector and the health sector have a positive and significant influence on the increase in the al aql index in Bengkalis district, while the variable of expenditure realization in the economic sector of the Bengkalis district government has a negative and insignificant influence on increasing the al aql index in Bengkalis district. This research is expected to be able to provide benefits for the Bengkalis Regency government in increasing the Islamic Human Development Index (I-HDI), especially in increasing the maqashid sharia hifdzun aql.*

**Keywords:** I-HDI, Literacy Rate, Average Length of Schooling, Economic Expenditure, Infrastructure Expenditure, Education Expenditure, Health Expenditure

### INTRODUCTION

People who adhere to Islam are taught to prosper the earth that has been given by Allah. They must strive and work hard proportionately to meet the necessities of life. Allah commands humans to use natural resources to produce to meet the needs of life by considering the benefits of the environment. Meanwhile, humans act as resource processors because they receive a mandate from Allah. This is stated in the words of Allah in the following verse:

وَالَّذِينَ آمَنُوا وَعَمِلُوا الصَّالِحَاتِ لَنُدْخِلَنَّهُمْ فِي الصَّالِحِينَ  
فَاسْتَغْفِرُوا لَهُمْ يَتُوبَ اللَّهُ عَلَيْهِمْ وَإِنَّ رَبِّي لَقَرِيبٌ مُجِيبٌ ﴿١٠٠﴾

Meaning: "To Samud (We sent) their brother, Saleh. He said, "O my people, worship Allah! There is never a god for you but Him. He has created you out of the earth and made you his prosperous. Therefore, ask Him for forgiveness, then repent to Him. Indeed, my Lord is very near, the Most Forgiving (prayer of His servant)." <sup>1</sup>

In the management of natural resources in the world, Allah sent humans and made them caliphs or leaders. In the Qur'an, Surah Fathir verse 39 and Q.S Al-An'am verse 165 which means that Allah appoints humans as caliphs (leaders) on earth.

<sup>1</sup> Haqiqi Rafsanjani, *Islamic Human Development Index in Indonesia* (Surabaya: UMSurabaya Publishing: 2018), p. 1.

The leader in the Republic of Indonesia is known as the President, Governor, Mayor and Regent who is included as one of Allah's caliphs on earth. Where they are entrusted to manage and improve regional progress. Among them is improving the progress of development and the economy of a region or region that he leads.

In government regulation number 56 of 2005 it is explained that "Local governments, in this case Governors, Regents and Mayors as elements of government administrators. An autonomous region, hereinafter referred to as an autonomous region, is a legal community unit that has territorial boundaries that have the authority to regulate and manage government affairs and the interests of the local community according to its own initiative based on the aspirations of the community in the Unitary State system of the Republic of Indonesia (NKRI). The Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is an annual financial plan of the Regional Government that is discussed and approved jointly by the Regional Government and the Regional People's Representative Council and stipulated by Regional Regulations".<sup>2</sup>

Based on these government regulations, local governments have APBD funds and have the right to manage natural resources that aim to improve development and economic progress in the region they lead. Regional leaders through the APBD in an effort to improve the progress of development and the economy of a region, marked by the distribution of regional revenues and expenditures in accordance with the local government's plan to spend the budget in encouraging economic growth and regional progress.

The local government budget is regulated in the laws and regulations of a region in accordance with Law No. 3 of 2004 which states that "The regional revenue and expenditure budget, hereinafter referred to as the APBD, is a regional annual financial plan determined based on regional regulations on the APBD" in Permendagri number 11 of 2006. "The APBD is the basis for regional financial management in 1 (one) fiscal year from January 1 to December 31".<sup>3</sup> Every region in Indonesia has an APBD that is determined and approved by regional regulations by the Regional People's Representative Council (DPRD). The head of the region acts as the executive leader and has the authority to use expenditures to help run the government.

All regions in Riau Province, including Bengkalis district, have APBD funds. The APBD funds owned by the Bengkalis regency area are the second largest APBD funds in Indonesia<sup>4</sup>. The high Bengkalis Regional Budget is expected to increase the development of the Bengkalis region both through its people, education, employment and development. The APBD is designed and prepared not only to compile but must be in accordance with the agreement by looking at the visions and missions of the elected regional heads. This is because the purpose of the APBD is as one of the important components in the government to build community services and facilities.<sup>5</sup>

The ultimate goal of the formation of the APBN APBD is to create a just and prosperous society, both materially and spiritually, based on the principles of Pancasila and the 1945

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<sup>2</sup> <https://jdih.kemenkeu.go.id> accessed on July 15, 2024 at 17.00 WIB

<sup>3</sup> <https://peraturan.bpk.go.id> accessed on March 10, 2024 at 16.00 WIB

<sup>4</sup> Dedy Rachmad, *The Influence of the Revenue Budget and Regional Budgets of Bengkalis Regency in Improving the Living Standards of the People of Bengkalis Regency*, Vol 2 No 2, IQTISHADUNA (2013), p. 1.

<sup>5</sup> <https://kumparan.com/berita-terkini/destination-arranged-apbd-di-negara-indonesia> accessed on December 25, 2023 at 21.00 WIB

Constitution.<sup>6</sup> Bengkalis Regency is the largest area in Riau province which was established in 1956. Bengkalis Regency was originally a fishing village that became a Bengkalis district. Since the enactment of law number 12 of 1956 (state institution number 25 of 1956) which became an agreement to form Bengkalis into a district that is currently known as Bengkalis district. Bengkalis Regency currently has 8 sub-districts and there are also 102 villages/sub-districts with a population of 651,835 people as of 2022. Bengkalis district is led by the regional head for the executive sector, in this case the regent<sup>7</sup>.

Bengkalis Regency as the area with the second largest recipient of APBD funds in Indonesia, where it is known that Bengkalis Regency in 2023 was ratified with a total budget of Rp. 4,835,766,995,732. Thus, the amendment to the financial memorandum and the draft regional regulation on the amendment of the Bengkalis district APBD for the 2023 fiscal year are prepared based on real circumstances and very important needs. It also considers the government's strategic policies and priorities, adjustments to inflation rates and price escalations set by government policies and planned activities taking into account the remaining implementation time.

One of the signs of progress in the Bengkalis region is how the regional head leaders manage revenue and spend it. The Bengkalis Regional Budget, which is the second largest APBD in Indonesia, is expected to improve community welfare and encourage regional progress. The goal of the progress of the Bengkalis district government is to improve public health and encourage justice and prosperity.

Progo Nurdjaman (2006), expressed the opinion *that "a good human being born and mentally will support progress in a region"*. Based on this, human development that is both innate and mental is carried out through empowerment efforts that prioritize improving basic human abilities so that they can fully participate in all fields of development.

Human development includes goals such as healthy living, longevity, education, and enjoying a decent life. This shows that human development is a manifestation of the goals and aspirations of the state that aims to change the structure through systematic efforts. *Central Statistics Agency (2006)*

Education in Bengkalis district is one of the main pillars of achieving the vision and mission in Bengkalis district by making the people of Bengkalis become a "Knowledgeable Society and Have Competitive Advantages" which is stated in the vision and mission of Bengkalis district, of course the realization of a knowledgeable community in Bengkalis district can be seen based on the average age of school age in Bengkalis district.

**Table 1. Average Length of School in Riau**

Regency/City	Average Length of School		
	2021	2022	2023
Kuantan Singingi	8.75	8.76	8.90
Indragiri Hulu	8.39	8.40	8.42
Indragiri Hilir	7.24	7.26	7.31
Pelalawan	8.70	8.72	8.73

<sup>6</sup> <https://kumparan.com/perbedaan-kata/perbedaan-dana-apbn-and-apbd> accessed on November 11, 2023 accessed on November 11, 2023 at 21.06 WIB

<sup>7</sup> *Diskominformatics of Bengkalis Regency. (2023)* accessed on November 11, 2023 <https://diskominfortik.bengkaliskab.go.id/web/statis/sejarah/3>

Siak	9.86	9.87	9.88
Kampar	9.27	9.39	9.40
Rokan Hulu	8.54	8.55	8.81
Bengkalis	9.70	9.71	9.73
Rokan Hilir	8.26	8.28	8.52
Meranti Islands	7.84	7.88	7.99
Pekanbaru	11.92	11.93	11.94
Dumai	10.14	10.15	10.16
RIAU	9.19	9.22	9.32

Source : BPS. Riau (2024)

Based on table 1 overcome, it is known that the average length of school age is the average number of years spent by residents aged 15 years and above to pursue all types of education. It can be seen that the RLS of Bengkalis regency in 2021 is 9.70 per year. In 2022 it rose to 9.71 while in 2023 it rose to 9.73. However, even though Bengkalis regency in those three years the RLS number has increased, but Bengkalis is still far behind 2 (two) cities or regencies in Riau province, namely Dumai city and Siak regency which based on history these two cities or regencies are cities that expand from Bengkalis regency itself. Based on data reported by Riau BPS.go.id the RLS figure in Siak regency in 2021 was 9.86, in 2022 it was 9.87 and in 2023 it was 9.80, while in Dumai city the RLS figure in 2021 was 10.14, in 2022 it increased to 10.15 and in 2023 it increased by 10.16. The data shows that there is a very significant difference in the average length of school age in Bengkalis district when juxtaposed with the cities of Dumai and Siak districts.

Based on the information above, government policies to improve education in Bengkalis district must be considered. To improve the progress of community education in Bengkalis, local government policies that focus on science improvement programs must be able to improve factors that affect the progress of community education. What factors make Bengkalis lag far behind the city of Dumai and Siak regency must be reconsidered. Thus, the distribution of the Bengkalis district APBD can help improve the progress of community education in Bengkalis.

**Table 2. Human Development Index in Riau Province**

Regency/City	Human Development Index		
	2021	2022	2023
Kuantan Singingi	70.60	71.09	71.67
Indragiri Hulu	70.01	70.46	71.04
Indragiri Hilir	66.63	67.37	67.98
Pelalawan	72.08	72.93	73.59
Siak	73.98	74.50	74.98
Kampar	73.02	73.84	74.24
Rokan Hulu	69.67	70.31	71.02
Bengkalis	73.58	74.38	74.97
Rokan Hilir	69.34	70.10	70.78
Meranti Islands	65.70	66.52	67.28
Pekanbaru	81.58	82.06	82.38

Dumai	74.75	75.26	75.66
RIAU	72.94	73.52	74.04

Source : BPS Riau (2024)

Based on table 2, the Human Development Index (HDI) of Bengkalis district in 2021 was 73.58 and in 2022 it increased by 74.38 to 74.97 in 2023. HDI is used to improve the development performance of a region. To distinguish the level of HDI based on three classification levels, namely: 1) *Low* (HDI less than 50), 2) *lower-medium* (HDI between 50-65.99), 3) *Upper Medium* (HDI between 66 and 79.99) and 4) *high* (HDI 80 and above). Therefore, it can be concluded that Bengkalis district during the 2021-2023 period is classified as an increase in *Upper Medium* or the upper middle level, namely (66 to 79.99). From comparative data between all districts/cities in Riau province. It is known that Bengkalis occupies the 8th lowest position compared to several other cities/regencies in Riau province. To see the realization of regional income with the level of community welfare, it can be seen based on the per capita income of the population in Bengkalis district which will be presented in the following table 3:

**Table 3. Realization of Education Expenditure in Bengkalis Regency in 2019 (in rupiah)**

Province/Regency/City	Education
Riau Province	3.071.277.916.874
Bengkalis Regency	998.333.063.035
Indragiri Hilir Regency	577.295.080.875
Indragiri Hulu Regency	486.069.503.982
Kampar Regency	932.802.125.108
Kuantan Singingi Regency	535.574.533.613
Pelalawan Regency	449.989.307.050
Rokan Hilir Regency	540.440.865.694
Rokan Hulu Regency	537.898.119.427
Siak Regency	501.565.349.857
Dumai City	367.613.549.408
Pekanbaru City	665.621.338.475

Source : DJPK (2024)

Based on Table 3 above, it shows that the Realization of Regional Expenditure in Bengkalis district for education ranks number one and the most expenditure is Rp.998,333,063,035 compared to other cities or regencies in Riau Province such as the city of Dumai which is only Rp. 367,613,549,408 and Siak regency amounting to Rp. 501,565,349,857. the greater the realization of Bengkalis regency regional expenditure for education in Bengkalis regency, Bengkalis regency should be able to quickly and easily improve the progress of Bengkalis regency every year by adjusting the budget that has been given to the Bengkalis regency government. With the existence of various problems that occur in the Bengkalis district and considering the importance of measuring the effectiveness of regional spending in decision-making, the author is interested in conducting a further review channeled in the research.

## PREVIOUS RESEARCH

### Regional Expenditure Revenue Budget (APBD)

The Regional Revenue and Expenditure Budget (APBD) is a government work plan that is expressed quantitatively in monetary units and reflects sources of regional revenue and expenditure to finance regional activities and projects for one fiscal year. The amount that will be spent to finance projects and activities in the region is also indicated in the APBD. Basically, the goal of broad, real, and responsible regional autonomy encourages the improvement of public services and community welfare through the use of the regional expenditure budget (APBD). As a result, the APBD must reflect the needs of the community by considering different possibilities from the regions. (Lasminingsih, 2004: 223).<sup>8</sup>

The regional budget is divided into 3 categories, namely regional original revenue (PAD), balance funds, and other legitimate regional revenues. Furthermore, spending is divided into four categories: Regional Apparatus Expenditure, Public Service Expenditure, Revenue Sharing and Financial Assistance Expenditure, and Unsuspecting Expenditure. Regional Apparatus Expenditure consists of three categories: General Administration Expenditure, Operation and Maintenance Expenditure, and Capital/Builder Expenditure. Public Service Expenditure consists of General Administration Expenditure, Operation and Maintenance Expenditure, and Capital Expenditure. As mentioned above, financing is a source of regional revenues and expenditures that are allocated as budget surpluses or to cover budget deficits. Sources of regional revenue include the remainder of last year's budget, receipts of loans and bonds, proceeds from the sale of separated regional assets, and other financing. Regional expenditure is a source of financing, which consists of the payment of principal debt that has matured, capital participation, transfer to reserve funds, and the rest of this year's budget.

### **Regional Revenue**

Regional revenue is a regional budget that has been regulated in Law No. 33 of 2004, in the regulation contains the financial balance between the central government and local governments, in the regulation it is stated that regional revenue including all money received through the regional general cash account will increase the equity of the current fund, the equity of the current fund is the regional budget that is used for one year without being returned to the central government as stated in the PP (Government Regulation) no. 58 of 2005 concerning financial management.

Law No. 33 of 2004 which regulates the Financial Balance between the Central Government and Regional Governments, regional revenue includes all money received through the Regional General Cash Account. This increases the equity of current funds, which is a regional right in one budget year that does not need to be repaid (Government Regulation No. 58 of 2005 concerning Financial Management).<sup>9</sup>

### **District Original Revenue (PAD)**

Regional original revenue is the income received by the region through various sources of income within the region itself. The revenue taken must be in accordance with local rules and applicable laws. Regional revenue is important because regional revenue will be a source of financing for activities carried out by the government as well as costing development in the region. (Abdul Halim 2004:94)

### **Regional Spending**

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<sup>8</sup> Rotinsulu, D, C. et al. *Analysis of the impact of regional revenue and expenditure budgets on economic growth, poverty and unemployment in North Sulawesi*. (2018).

<sup>9</sup> [Djk.kemenkeu.go.id](https://djk.kemenkeu.go.id) accessed on May 20, 2024 at 11.35 WIB

According to Baldrick Siregar (2015:31), regional spending is any form of expenditure from the regional general cash account that will reduce the balance in the regional finance more than the target of the regional budget year and is not returned by the local government.

### **Regional Expenditure Classification**

The classification of local government expenditure is regulated in Government Regulation (PP) number 12 of 2019 which regulates regional financial management, while the classification of regional expenditure consists of:

#### **Operating Expenses**

Regional financial management is regulated in Indonesian government regulation No. 12 of 2019, stating that operating expenditure is regional budget expenditure for the daily activities of local governments that will provide short-term benefits for a region.

The types of operating expenses are as follows:

1. Employee expenditure, is a budget intended for compensation, the compensation issued must be in accordance with the applicable laws and regulations.
2. Goods and services expenditure is regional expenditure that is used to spend useful goods and services for a period of less than 12 (twelve) months and will be handed over to the community or third parties.
3. Interest expenditure is the regional budget used to pay the principal interest that has been agreed upon by each party.
4. Subsidy spending is a regional budget allocated for selling and production prices by regionally-owned enterprises (BUMD) or Privately Owned Enterprises established in accordance with applicable laws.
5. Grant spending is a regional budget allocated to the central government and local governments.
6. Social assistance expenditure is a regional expenditure budget used to provide assistance to individuals or groups in the form of money, goods or services. This social assistance is not carried out continuously unless it is in accordance with applicable laws and regulations.

#### **Government Expenditure Theory**

Fiscal policy includes government actions to regulate the economy by determining the amount of government revenue and expenditure each year; This is reflected in the State Expenditure Budget (APBN) for the national level and the Regional Expenditure Budget (APBD) for the regional level. This fiscal policy aims to stabilize prices, output levels, and employment opportunities and encourage economic growth (Sadino Sukirno, 2010). On the other hand, Aries Djaenuri (2016) states that government (public) expenditure is funds or funds issued from the government treasury or state treasury to finance government operations or other purposes owned by the government.<sup>10</sup>

Government spending reflects government policy. For example, when the government establishes a policy to purchase goods and services, government expenditure reflects the costs that must be paid by the government to implement the policy (Mangkoesebroto, 2002).<sup>11</sup>

Theories regarding government spending are grouped into two categories, namely macroeconomic theory and microeconomic theory. Mangkoesebroto (2002). Macroeconomic theory, government spending is grouped into three main categories (Boediono, 1998), namely:

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<sup>10</sup> Nahumuri, L. *The Essence and Urgency of the Government for Regional Development*, (2019). e-journal-IPDN, page 1.

<sup>11</sup> Azwar. *Financial Economics Review* Vol. 20 No. 2 (2016), Fiskal.kemenkeu.e-joernal, p. 152.



1. Government spending on goods and services
2. Government expenditure on employee salaries
3. Government expenditure for transfer payments.

Economically, transfer payments are almost the same as employee salaries, although administratively the two are different.

However, in a micro-review, the purpose of the development of government spending is to examine the factors that determine the demand and availability of public goods. The relationship between the demand and supply of public goods determines the amount of public goods that will be provided through the budget. The amount of public goods to be provided causes the demand for additional public goods (Basri, 2005).<sup>12</sup>

### **Theory of Economic Development in Islam**

According to Islamic economic development experts, the basis of Islamic economic development is according to *Khurshid Ahmad* stating that the four pillars of Islamic economic development are as follows (1) *Tawhid* who recognizes that Allah is One, has power. Tawhid regulates the relationship between Allah and man (*hablumminallah and hablumminannas*). (2) *Rububiyah*, is the awareness that nature creates, dips, and provides sustenance with its infinite knowledge, will and wisdom. Those who believe that Allah is the only God who has, plans, creates, organizes, maintains, provides sustenance, rejects evil and takes care of the universe. (3) *Caliphate*, which states that human beings serve as representatives of Allah. (4) *Tazkiyah*, which is to purify human beings in relation to Allah, their fellow human beings and the nature of their environment, society and state.

Based on fundamental principles and values, *Khurshid Ahmad* (1980: 179-180; 1994: 23-25) elaborated the concept of Islamic development in five important aspects, which he called Economic development in Islam is comprehensive and includes material, moral, spiritual, and spiritual aspects. Development is an activity that is oriented towards goals and values, and includes material, moral, economic, social, spiritual, and fiscal aspects. happiness that aims to achieve happiness and material welfare both in this world and in the hereafter.

The main focus of development is people and their cultural environment. This is different from the concept of modern economic development which emphasizes that the development operation area is only the physical environment. As a result, Islam expanded the scope of development objects from the physical environment to humans. Because economic development involves many aspects, all efforts must be made to balance various aspects so that inequality does not occur. Economic development involves many balanced quantitative and qualitative changes.

One of the main goals of development according to Islam is to ensure that the resources that Allah has given to mankind and its environment are utilized to the fullest; Second, to utilize these resources through the distribution, improvement, and just action, as well as to condemn the act of *kufir* and tyranny.

According to *Masudul Choudury*, humans as caliphs on earth are given the authority to utilize the earth and the greatest wealth that is useful for the benefit of the *ummah* and curses that ownership belongs to Allah SWT. As a form of manifestation of the principle of monotheism and brotherhood, Islam prohibits *riba* in all its manifestations. So that Allah SWT

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<sup>12</sup> Ibid, 152



in monotheism as the owner of economic resources has determined that every wealth is for the benefit of all human beings.

Distribution optimization has been possible in the Islamic economic system to solve various economic problems. This is done by establishing rules of ownership and ownership management, as well as giving property to those who are unable to meet their living needs in a way that can guarantee their survival and create a balance in meeting the needs of others. Thus, Islam has solved the problem of unfair distribution. Expansion of employment opportunities, family welfare, rehabilitation of the elderly, unemployment insurance, and compensation for those in need during recessions and depressions are some of the ways zakat is in dealing with poverty.

### **Islamic Human Development Theory Index**

In this case, we will discuss the theory of *the Islamic Human Development index*. This discussion includes the definition of I-HDI and the concept of I-HDI measurement. I-HDI is *an Islamic Human Development index* which is a measure of human development used with an Islamic perspective. I-HDI is used to measure the level of human welfare by fulfilling basic needs so that humans can achieve victory in this world and in the hereafter.

Al-Syatibi defines five things as the basic mashlahah of human life: religion (ad-dien), soul (an-nafs), intellect (al-'aql), heredity (an-nasl), and wealth (al-maal). These five needs are basic human needs that must be met so that humans can live happily both in this world and in the hereafter. Happiness in life also cannot be fully achieved if one of the basic needs above is not met or met disproportionately (P3EI: 2012, 5-6).

### **Concept of Measurement of Islamic Human Development Index (I-HDI)**

The basic concept in *maqashid sharia* according to Imam Al-Syatibi is used as a theoretical basis to build the *Islamic Human Development index*. With that foundation, the five dimensions are used to measure I-HDI. These five dimensions will measure both material welfare (MW) and *non-material* welfare (NW) performance.

### **Theory of Maqashid sharia**

*According to Imam Al Syatibi* who stated that Allah has sent down the rules (Shari'a is nothing but to bring benefits and avoid human beings from disasters (jalbul mashalih wa dar'ul mafasid). Simply put, the rules made by Allah are for the benefit of mankind itself.<sup>13</sup> There are several things contained in *the sharia maqashid*.

Hifdzu ad-dien is a tool to measure the four indicators, namely prayer, zakat, fasting and hajj. However, the size indicator will be difficult to measure both in terms of quality and quantity. Therefore, *hifdzu ad-dien* is not biased to be a measuring tool in the calculation of I-HDI used to measure human development, on the grounds that the data used is difficult to obtain. As an alternative tool used to measure *hifdzu ad-dien*, a crime figure measuring tool is used. The criterion number is used as a guide tool in measuring human worship, namely prayer as stated in the verse of the Qur'an, surah al-ankabut verse 45.

Hifdzu al-aql is used as an indicator to find out the level of knowledge in an area, so in this *hifdzu al-aql* what is used as an indicator is the literacy rate and the average length of schooling in an area. The knowledge that a person has will be able to make a person able to distinguish between good and bad things, with the knowledge that he has, it can improve the welfare of human life.

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<sup>13</sup> Al-Syatibi, *al-Muafaqat fi Ushulal-Shari'ah*, (Cairo: Musthafa Muhammad), volume 2, p.374

Hifdzu an-nasl is a measuring tool used to see the ability of an area to maintain or maintain offspring, the indicators used to measure this dimension are the birth rate and infant mortality rate. However, the indicator used still has some drawbacks because the indicator used cannot explain whether the baby born comes from a legitimate or illegal friendship according to Islam. Because in Islam it is not only based on the ability of a mother to give birth to a child but also pays attention to whether the child is produced from a valid marriage. Of course, this has run away from Islam and is not in accordance with *the Islamic Maqashid*.

Hifdzu Al-Maal is an implementation in HDI which is used as a measuring tool is per capita expenditure as an indicator representing income. So in I-HDI which is used as an indicator to measure *the al-maal* dimension by using three indicators, namely per capita expenditure as a reflection of individual property ownership, the second indicator is the Gini index and the third indicator is the poverty depth index as a reflection of the wealth distribution tool because Islam does not want wealth to be contributed only to rich people. As explained in Surah *az-dzariyat* verse 19 which is tied to the distribution of income as follows:

Based on this standardization, the difference in the purchasing power of people between regions can be compared in measuring IHDI, several indicators that were found previously are needed. Indicators are the indicators needed in measuring the elements of sharia maqashid which includes five basic elements, namely maintaining religion, soul, heredity, knowledge and property. Some elements of maqashid sharia and in this study that were taken to reflect IHDI are seen from the Al-Aql index.

The value of the al Aql index in its calculation is obtained from the average number of school years and literacy rate. The calculation of *the al Aql index* is carried out as follows:

$$LI : \frac{\text{actual literacy} - \text{nilai minimum}}{\text{nilai maksimum} - \text{nilai minimum}}$$

$$MYSI : \frac{\text{actual MYS} - \text{nilai minimum}}{\text{nilai maksimum} - \text{nilai minimum}}$$

$$IA = \frac{1}{2} (LI) + \frac{1}{3} (MYSI)$$

Information:

IA : *Al Aql index*

LI : *Literacy index*

MYSI : *Mean Years School Index*

Akt.Lit. : The actual value of the ith literacy number

Act. MYS : Average value of the length of school

Min Value: The minimum value of the I-HDI component

Max Value: The maximum value of the I-HDI component

In this study, the researcher included previous research as well as previous research from various studies conducted based on the same concept and theme as the previous research, which are as follows:

Previously, there had been research related to the regional expenditure budget, the first research was discussed by Margaretha (2020) entitled "The impact of education sector expenditure on the quality of education in Indonesia". Government spending on the education sector mostly occurs at the district/city level. But in reality, the Ministry of Education and Culture stated that the quality of education in Indonesia is still low, this is also reflected in the results of PISA for Indonesian students who are still at the bottom. This study uses a quantitative method, namely a panel data regression model from regency/city population data

in Indonesia during 2013-2018. This means that the main source of data for this research was obtained through regency or city population data in 2013-2018.<sup>14</sup>

The results of the study show that government spending on the education sector affects the quality of education in Indonesia both at the junior high school and high school levels. State spending in the field of education in the form of central and regional transfers and school management grants for teachers affects the quality of education at the secondary school level. On the other hand, at the high school level, government spending on the education sector through physical spending on DAC and regional spending on education functions has an impact on the increase. Research by Finanda (2022) states that various development activities are also directed to regional development, especially disadvantaged areas. Therefore, one of the main indicators of the success of national development is the reduction of poverty rates. The population is an inseparable problem in development. Changes in population numbers are expressed by the rate of population growth.<sup>15</sup>

Indriyani (2020) found that the poverty rate in Siak district was still relatively high, at 7.09% compared to the previous year, but in 2018 it was 5.44%. The status of HDI in Siak Regency has shown significant fluctuations in recent years. The research method is the multiple regression analysis method.<sup>16</sup> According to research conducted by Sufriyadi (2019) stated that overall the level of the human development index in Riau province has increased, but there are still many cities or districts in Riau province that experience a human development *index* level below the standard *of the human development index*.<sup>17</sup>

## RESEARCH METHODS

This research is included in the category of associative research (relationship), which is a type of research that aims to determine the relationship between two variables or more than two variables. The type of relationship sought in this study is a causal (casual) relationship, because the purpose of the study is to find a causal relationship (influence) between the independent variable (X) and the bound variable (Y).

### Data Source

To collect the data and information obtained in this study, the authors used secondary data. Secondary data is data obtained from literature studies, including official documents, books, research results in the form of reports and so on.<sup>18</sup> Secondary data in this study were obtained from the directorate general of taxes of the Ministry of Finance, such as data on regional expenditure in Bengkalis regency in the fields of economy, infrastructure, education

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<sup>14</sup> Margaretha, Evalinda. And Simanjuntak, Robert. (2020). *The impact of education sector spending on the quality of education in Indonesia. State financial polytechnic STAN: Info Artha*. Pg. 41

<sup>15</sup> Nurfadhilah Finanda and Toto Gunarto. (2022). *Analysis of the Influence of Economic Growth, Population growth, as well as poverty levels to the Environmental Quality Index*. sosains: Volume 2, Number 1. thing. 196 reviews

<sup>16</sup> Sri Indriyani. (2020). *The Influence of Regional Expenditure in the Health Sector, Education, Poverty Level and Economic Growth Against the Index*

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<sup>17</sup> R. Erfan Sufriady, Amir Hasan, and Enni Savitri. (2019). *The Effect of Regional Burden on Regional Original Income and Human Development Index of Regencies and Cities in Riau Province*. Journal of Business Management: Vol. XI. No. 4. p. 799

<sup>18</sup> Iqbal Hasan, Op. Cit., p. 37.

and health in 2006-2022, while data on literacy rates and average length of schooling were obtained from the Central Statistics Agency of Bengkalis district.

The data used is a *time series* data from Bengkalis Regency in 2006-2022 and external sources are obtained through published external sources such as books, journals, articles, Riau provincial libraries and STEI Iqra Annisa Pekanbaru libraries as well as Abdurrah University libraries, al-qur'an, Hadith and the Internet. Data collection obtained from documentation materials such as annual reports, documentation owned by the company, books on theories, postulates or laws and others related to research problems.<sup>19</sup> This research data was obtained in the form of data that has been published by the DGT of the Ministry of Finance and the central statistical agency of Bengkalis district. To support and strengthen research, documentation methods are supported by information sources through literature review, and various sources, such as books containing various kinds of much-needed theoretical studies, magazines, manuscripts, historical stories and documents.

### **Research Sample**

The sample is part of the number and characteristics that the population has.<sup>20</sup> In this case, the author uses a sample of the last 17 (seventeen) years, namely from 2006-2022. The reason why the author chose the last 17 (seventeen) years is because this research will be more mature if there are more years studied.

The method used in sampling in this study is purposive sampling because the researcher determined several criteria used, namely the available and published data for Bengkalis regency data in the last 17 years which were obtained and summarized through the DGT of the Ministry of Finance and the Bengkalis Regency Statistical Library Agency.

### **Variable Operational Definition**

The operational definition of research variables is used to understand the meaning of each research variable before the analysis, instruments, and measurement sources come from. The<sup>21</sup> operational definition of a variable is the meaning of a variable that will be revealed in the definition of a concept, both operationally, practically and in real terms within the scope of the research object being studied. The *pelnellitian* variable is the *sulatul atribult*, the nature, or value of a person, object or activity that concludes the variation of the *telltelnut* that is observed in the *pelnelliti ulntulk* is studied and the *kelmuldian* is withdrawn. These *pelnellitian* variables are derived from the *belbas* variable and the *telrikat* variable (Sulgiyono, 2022). To clarify the research, the explanation of the operational definition of the research variables is as follows: the independent variables in this study are economy, infrastructure, education and health. Meanwhile, the dependent variable in this study is *the I-HDI Al Aql index*.

The independent variable is the variable that affects or is the cause of the change or the occurrence of the dependent (bound) variable. These variables are often referred to as stimulus, predictor, and antecedent variables.<sup>22</sup> The independent variable in this study is the data on the realization of expenditure in the fields of economy, infrastructure, education and health in Bengkalis district in 2006-2022.

### **Research Variables**

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<sup>19</sup> Nurul Zariah, *Social and Educational Research Methods* (Jakarta: Bumi Aksara, 2007), p. 191.

<sup>20</sup> *Ibid.*, p.81.

<sup>21</sup> Wiratna Sujarweni, *Business and Economic Research Methodology* (Yogyakarta: Pustaka Baru Press, 2015), p. 77.

<sup>22</sup> Sugiyono, *Op. Cit.*, p. 39

Bound variables are variables that are influenced or that are the result of the existence of independent variables. This variable is often referred to as the output variable, criterion, consequence.<sup>23</sup> The dependent variable in this study is the al aql index in maqasih Sharia which is a measure in the *Islamic Human Development Index* (IHDI) obtained from data on literacy and average school length in Bengkalis district. The operational list of variables is displayed as follows:

**Table 4. Variable Indicators**

Variable	Indicators/Dimensions	Source	Measurement Scale
Economics	Total Realization of Economic Expenditure	DGT Ministry of Finance	Ratio (Rp)
Infrastructure	Total Realization of Infrastructure Expenditure	DGT Ministry of Finance	Ratio (Rp)
Education	Total Realization of Expenditure in the Education Sector	DGT Ministry of Finance	Ratio (Rp)
Health	Total Realization of Health Sector Expenditure	DGT Ministry of Finance	Ratio (Rp)
Al Aql Index	Total Literacy Rate & Average Length of Schooling	Central Statistics Agency	Ratio (People)

Source : Ministry of Finance & BPS Bengkalis Regency

#### **Data Processing and Analysis Techniques**

The data analysis method used is a quantitative descriptive approach with case study research that is used to collect, manage, and then present observation data so that other parties can easily describe the object of this research. Quantitative descriptive is used to easily analyze the influence between the variables. The data analysis test tool uses multiple regression analysis, which is about analyzing the shape and level of relationships of one dependent variable and more than one independent variable.<sup>24</sup> Data processing uses the Eviews 12 application computer program (software) which is then processed and conclusions are drawn, so for the validity of the data, classical assumptions and hypotheses are tested.

#### **RESEARCH RESULTS AND DISCUSSION**

From the data on literacy and average length of schooling, according to the book written by Haqiqi Rafsanjani 2018, the results of the Aql index from Bengkalis Regency in 2006-2022 can be found in accordance with *the Aql index* formula as follows:

$$LI : \frac{\text{actual literacy} - \text{nilai minimum}}{\text{nilai maksimum} - \text{nilai minimum}}$$

$$MYSI : \frac{\text{actual MYS} - \text{nilai minimum}}{\text{nilai maksimum} - \text{nilai minimum}}$$

$$IA = \frac{1}{2} (LI) + \frac{1}{3} (MYSI)$$

In accordance with the formula above, the literacy index, the average school length index, and the *al-'aql* index of Bengkalis district in 2006-2022 can be seen as shown in the following table 7:

<sup>23</sup> Ibid.

<sup>24</sup> Lukas Setia Atmaja, *Statistics for Business and Economics* (Yogyakarta: ANDI, 2011)

**Table 5. Aql Index of Bengkalis Regency in 2006-2022**

No.	Year	MYSI	LI	AI Aql Index
1	2006	0,6515151	0,9729	0,7036217
2	2007	0,6515151	0,9729	0,7036217
3	2008	0,6712121	0,9778	0,712637367
4	2009	0,6810101	0,9779	0,715953367
5	2010	0,6166667	0,9809	0,696005567
6	2011	0,6318181	0,9816	0,701406033
7	2012	0,6545454	0,9817	0,7090318
8	2013	0,6636363	0,9818	0,7121121
9	2014	0,6666667	0,9859	0,715172233
10	2015	0,6681818	0,9866	0,716027267
11	2016	0,6689898	0,9881	0,7170466
12	2017	0,6734343	0,9895	0,7192281
13	2018	0,6977778	0,996	0,7305926
14	2019	0,7128282	0,993	0,7341094
15	2020	0,7340404	0,9952	0,742280133
16	2021	0,7348484	0,9954	0,7121121
17	2022	0,7356565	0,9981	0,742649467

Source : Results of the researcher's al aql index in 2024

### Results of the Classic Assumption Test

To see if the research data has a classical assumption problem, it can be seen from the table.

**Table 6. Results of the Classic Assumption Test**

Types of Testing	Exam Results ( $\alpha=5\%$ )	Decision
Normality	The probability value of jarque-berra is 0.774756, so it is almost close to the value of 1.	Normal distributed data
Autocorrelation	Prob. F(2.10) of 0.7994	No Autocorrelation
Multicollinearity	By looking at the Tolerance and Variance Inflation Factor (VIF) values less than a value of 10.	No Multicoloniality
Heterokedasticity	The value on <i>breusch-pagan-godfrey</i> is 0.5594	No Heterosdasticity

Source: Processed Data, (2024)

From the table, it can be conveyed that the data can be interpreted to the multiple regression results obtained.

**Multiple Regression Results**

Based on the results of the regression test using Eviews, the results can be obtained in table 7.

**Table 7. Multiple Regression Results**

Variable Testing	Coefficient	Exam Results ( $\alpha=5\%$ )	Conclusion
Economics	-0.007656	Probability Value 0.1802	Insignificant
Infrastructure	-0.010784	Probability Value 0.0069	Significant
Education	-0.005860	Probability Value 0.0095	Significant
Health	0.034692	Probability Value 0.0001	Significant
R2	0.760087	-	Model power 76%
F Statistics	9.504525	0.001060	Significant

Source: Processed data, (2024)

From table 7, it can be explained that the economic, infrastructure and education variables are negatively correlated with the AI-Aql index. Where the infrastructure and education variables have a significant effect, while the economic variables do not have a significant effect. This can be explained that the increasing realization of spending in the infrastructure and education sectors will reduce the value of the AI-Aql index in Bengkalis district. For health variables, there is a positive correlation with significant influence. This explains that the increasing realization of spending in the health sector will increase the value of the AI-Aql index in Bengkalis district.

Together, economic, infrastructure, education, and health variables have a significant effect on the AI-Aql index. Where the contribution of the studied variables to the AI-Aql index is 76% and the rest is influenced by variables that are not included in the study.

To support the results of the research, we will explain the research that supports the research. Research conducted by Evalinda Margaretha and Robert Simanjuntak also stated the same thing, namely, government spending in the education sector has an impact on the quality of education, both junior and senior high school students, government spending in the form of central to regional transfers and School Operational Assistance (BOS) affects the quality of education at the junior high school level. Meanwhile, the high school level of education quality is achieved by spending on physical DAK and regional spending can improve the quality of educators.<sup>25</sup>

One of the government's expenditures in the field of Education in Bengkalis Regency is by providing scholarships to students and also students of DIII, SI, S II, and SIII who are domiciled in the area, or whose parents are domiciled in Bengkalis Regency. This is considered effective in increasing *the Islamic Human Development Index*, namely the AI Aql Index. With the help of targeted scholarships for underprivileged students or students, of course the people of Bengkalis regency who cannot afford to pay school fees will not drop out of school and are not worried about financing their education.<sup>26</sup>

Schultz in Jhinghan (2010:414) states that health facilities and services in general mean that they cover all expenses that affect life expectancy, strength and stamina, energy and vitality

<sup>25</sup> Margaretha, E RA. Simanjuntak. (2020). *The impact of education sector spending on the quality of education in Indonesia. State financial polytechnic STAN: Info Artha*. Pg. 41

<sup>26</sup><https://infopublik.id/read/169022/pemkab-bengkalis-bantu-biaya-pendidikan-untuk-mahasiswa.html?show=>



of the people.<sup>27</sup> With the budget realized for public health facilities in Bengkalis district, it will encourage an increase in the *al aql* index of Bengkalis district itself. The positive relationship produced on Bengkalis regency government spending in the health sector is also in line with research conducted by Putri and Mintaroem (2019) in the study stating that the government budget in the health sector will increase *the Islamic human development index*.

Encouragement in the health budget carried out by the Bengkalis district government in the health sector such as reducing the prevalence of stunting, improving the reproductive health of mothers, children, and adolescents, improving community nutrition, disease control prevention, and cultivating Germas. This will encourage the realization of an increase *in the maqashid sharia al aql* index by achieving a physically and spiritually healthy society.<sup>28</sup>

## CONCLUSION

The large budget of Bengkalis district has not focused on improving the quality of education. Therefore, the Bengkalis government needs to review the effectiveness and efficiency to increase the *Al Aql* index in Bengkalis, so that the Bengkalis Regency government can realize its vision and mission, especially the vision and mission in the field of Education which is closely related to the increase of the *Al Aql* index. To the Bengkalis Regency government in taking and determining policies to spend the APBD in the economic sector is more considered and measured, considering that the largest and most regional expenditure of Bengkalis regency is in the economic sector, while spending in the economic sector does not contribute to increasing the *Al Aql* index of the population of Bengkalis regency.

The Bengkalis regency government should be more prepared with information related to data that must be submitted to the public considering that in this study there is a period or year, namely for 3 years the data is not found. It is hoped that the Bengkalis regency government will pay more attention to this, in order to make it easier for the public to see the performances carried out by the Bengkalis regency government. Institutions and educational facilities in Bengkalis Regency should prepare schools that can support the realization of a knowledgeable Bengkalis Regency community. If schools, facilities and human resources are well prepared and easier, then institutions or universities will play a role in creating generations of intelligent and knowledgeable people in Bengkalis regency.

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<sup>27</sup> Putri, et al/Journal of Theoretical and Applied Sharia Economics Vol. 6 No. 7 July 2019: 1410-1420; *Determinants of the Islamic Human Development Index (Ihdi) of East Java Province in 2001-2016*

<sup>28</sup> <https://www.halloriau.com/read-bengkalis-1446006-2023-11-19-pemkab-bengkalis-dorong-peningkatan-mutu-pelayanan-kesehatan-bersama-idi.html>

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