OPEN ACCESS
Islamic Research, Pages 83 – 92, Vol. 6, No. 1, 2023
DOI: 10.47076/jkpis.v6i1.184
E-ISSN: 2829-4890
www.islamicresearch.id

ISLAMICRESEARCH
The International Journal of Islamic Civilization Studies

Research Article

Natural Resource Management in the Perspective of Fiqh Rules: An Islamic State Budget Proposal For Indonesia

Aang Kunaifi[1]*, Achmad Fachruddin Syah[2]

[1]*Program Studi Ekonomi Syariah Institut Agama Islam Al-Khairat Pamekasan, Jl. Raya Palengaan (Palduding) No.2 Pamekasan Jawa Timur Indonesia*
[2]*Program Studi Ilmu Kelautan, Fakultas Pertanian Universitas Trunojoyo Madura,Jl. Raya Telang Kamal-Bangkalan, Jawa Timur Indonesia*

ARTICLE INFO

Keywords
welfare, natural resources, fiscal, fiqh rules, Islamic perspective.

***Correspondence**
angkunaifi@alkhairat.ac.id

Article History
Received 16 July 2022
Accepted 28 March 2023
Published online 4 June 2023

ABSTRACT

One of the measuring tools to determine the level of progress of a country is the level of consumption per capita of its population. The level of consumption is the main indicator of purchasing power that shows the level of welfare of the population of a country. Increased purchasing power and welfare can be created through various policies, one of which is reducing production costs. One component of production costs that can be eliminated is taxes, so it is necessary to initiate a state revenue budget without taxes. This study aims to calculate the potential of natural resources in Indonesia that can be explored and exploited as the main source of income in the State Revenue and Expenditure Budget. This research uses a literature study approach from reliable sources. Data and documents are processed to be evaluated economically and classified into three categories, namely energy sources or mining products, forest products, and marine products. The budgeting analysis is carried out with a study of muamalah fiqh which will produce a formulation or proposal for the state budget of revenue and expenditure in an Islamic perspective. The findings in this study indicate that the economic value of natural resources produced in Indonesia is capable of generating real wealth that is relevant to be used as the main source of income, in addition to sources of zakat, infaq, waqf, and grants which are also sources of state income in an Islamic perspective. Through this paper, it is hoped that it will create understanding and awareness among state leaders and managers to optimize natural resources in the policy of state revenue sources, so that taxes which are production costs can be minimized or even abolished. Thus the ideals of creating people's welfare can be realized immediately.

1. INTRODUCTION

State revenue is the most important part to ensure political and economic stability. The state, which is the largest organization in life, also requires a large source of income to ensure the fulfillment of state spending. The instrument to ensure this is the fiscal policy that is structured in the State Revenue and Expenditure Budget (APBN). The structure of state revenues and expenditures in the APBN is a guideline for carrying out state operations aimed at creating prosperity, alleviating poverty, creating jobs, and minimizing inequality. Preparation of the State Budget as a guideline for state income and expenditure in carrying out state duties to increase production and employment opportunities, in order to increase economic growth and community prosperity (Nur Jama Shaid, 2022). Through the APBN, the government and society can measure the success of management and monitor the health of a country's economy.

Recently, the neglect of state income and expenditure conditions has led to an economic crisis that led to a political crisis. Sri Lanka is experiencing a political crisis and has the potential to become a failed state due to the imbalance between spending and available sources of income. For 10 years Sri Lanka experienced a decline in foreign exchange, so that the source of income had to be covered by foreign debt. Furthermore, the inability to empower domestic

© 2023 by the authors; This is an Open Access article distributed under the terms of the Creative Commons Attribution-ShareAlike 4.0 International License. (https://creativecommons.org/licenses/by-sa/4.0/), which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.

production causes crises and inflation which disrupt political stability (Agustiyanti, 2022). This can also happen to any country that is unable to accumulate income from its natural resources and is dependent on debt.

Efforts to optimize natural resource management are a necessity that cannot be ignored by the government. Research in Norway shows the effectiveness of revitalizing the development of one of the natural resources in restoring people's welfare. Through appropriate technology the fisheries sector in the country is developed to produce fish that have high economic value (Caroline and Meijboom, 2021). Thus to prove that the management of natural potential in a region or country will bring prosperity to the people. Exploration of nature will optimally increase the state's fiscal revenue. As stated by the OECD, fiscal strength supported by the age and population of the working population will greatly determine the momentum of creating prosperity (Visco, 2000). In fact, the struggle for mining areas that produce natural wealth often results in social conflicts and multinational legal cases (Nawrot, 2018). The above shows how vital the existence of natural resources is in the creation of state wealth and the distribution of wealth. Natural resources have a significant influence on the income of countries, including Indonesia. Therefore, it is not excessive if a simulation is needed by calculating the country's potential income through its natural resources. This is an Islamic natural resource management offer that can be used as a source of state revenue. This is the concern of writing this article.

2. RESEARCH METHODS

This article was written based on literature studies and historical data, as well as the latest empirical data. The literature study is carried out through a study of sources of Islamic law from the Al-Qur'an and Hadith, but to make the application easier it is used by implementing fiqh rules. By definition, fiqh rules can be explained as a set of sharia laws 'which can be used as a basis for law-making in an act that falls within its scope (Kunaifi, 2018). Meanwhile, historical data sources are obtained through secondary sources in the form of news, reports and documents from institutions that have authority, especially data regarding the potential of Indonesia's natural resources. Secondary data sources are obtained from documents published by related departments such as; Central Bureau of Statistics, Ministry of Energy and Mineral Resources, Ministry of Agriculture, Ministry of Maritime Affairs and Maritime Affairs, Ministry of BUMN, and the National Nuclear Energy Agency (BATAN).

The collection and analysis of data was carried out qualitatively and interpreted descriptively. The analysis model is carried out deductively, namely explaining the provisions in fiqh principles related to fiscal policy which are reflected in income budgeting, then explaining their application based on relevant data sources. Furthermore, it is compared with the historical facts of Islamic civilization that have implemented similar things. To strengthen this, a form of revenue and expenditure budget simulation is also described that is applicable in the Indonesian context in accordance with fiqh principles.

3. RESULTS AND DISCUSSIONS

3.1. Fiqh Rules

Fiqh rules are a practical method for applying fiqh in everyday life, including macroeconomic activities. This can be understood through its definition or ta'rif and its limitations. Etymologically or in terms of language, qa'idah means fundamental; base; principle; basic (Imamuddin & Ishaq, 2012) Fiqh can be interpreted as understanding. Thus, etymologically, fiqh rules are defined as principles related to problems or types of fiqh (Djazuli, 2011). As for terminology, some scholars argue as follows, Zahrah in (Djazuli, 2011) defines the rules of fiqh:

مجموعة الأحكام المتشبهات التى ترجع إلى قياس واحد يجمعها

"A collection of similar laws that return to the qiyas/analogy that collected them".

In line with Imam al-Suyuthi, Al-Jurjani as quoted (Djazui, 2011) argues that the rules of fiqh are:

حكم كلى ينطبق على جزئياته

"The law of kulli (overall / general) which includes its parts".

Al-Hamawy in (Hidayatullah, 2012) argues that what is meant by qawa>'id fiqhiyah is:

إنها حكم أكثرى لا كلى ينطبق على أكثر جزئياته لتعرف أحكامها

"That is the law of the majority is not the whole law that can be applied to the majority of its parts, so that the laws can be known"

Ali Ahmad an-Nadawy in (Hidayatullah, 2012) states that qawa'id fiqhiyah is:

أصل فقهى كلى يتضمن أحكاما تشريعية عامة من أبواب متعددة فى القضايا تحت موضو عها

"The basis or foundation of fiqh which is kulli in nature which contains syara' laws which are general in nature in various chapters concerning events that fall within its scope."(Hidayatullah, 2012)

Based on the explanation above, it can be concluded that what is meant by the rules of fiqh (qawa>'id fiqhiyah) is a set of syara' laws which can be used as a basis for legal adoption in an act that is included in its scope. With the existence of fiqh rules, it will be easier for people to apply syara' law or respond to an action or event in accordance with syara' law. Of course, the application of the fiqh rules must be based on the scope of the said fiqh rules. In another sense, that each fiqh rule has a scope and limitation of issues that can be judged based on the fiqh rule in question.

3.2. Fiscal Policy

Etymologically, fiscal is defined as matters related to financial problems in a country (Salim, 2000). When combined with the word policy (fiscal policy), the meaning is government policy in fields related to taxation, income and expenditure from finance (Salim, 2000). Fiscal policy is also interpreted as government policy in the field of budget, both income and expenditure, such as types of taxes and accounts payable (Nor, 2009).

In terminology, fiscal policy is a macroeconomic policy carried out by the government in the field of expenditure and income with the aim of creating a high level of employment without inflation (Sukirno, 2013). From this definition, implicitly gives authority as well as responsibility to the government to create wide employment opportunities so as to create full employment. Besides that, the broad job opportunities are also offset by low or no inflation. This is because wide employment opportunities but high inflation have caused stagnation in people's purchasing power so that the goal of economic development, namely creating prosperity and prosperity, will be difficult to achieve. In countries that implement a capitalist economic system, fiscal policy is carried out by the government by carrying out spending and (income) activities and decisions through taxation to influence economic activity (Gorman, 2019). Fiscal policy can also be interpreted as a policy taken by the government to spend its revenues in realizing economic goals (Nurul Huda, et al., 2013).

Based on the description above, it can be concluded that fiscal policy is a managerial activity in the form of government policy to manage state revenues and expenditures in order to achieve the country's economic goals. So that the main activities in fiscal policy include; optimization of state revenue sources, efficiency of state spending, realizing state economic goals.

3.3. Fiqh Rule Apllied in Fiscal Policy

3.3.1. The state revenue budget cannot be in deficit.

State revenue is a source of income that will be spent to fund all the needs of the state in order to create the benefit of the nation and state. These goals include creating prosperity, ensuring public health and safety, forming an intelligent society through good educational facilities, and establishing unity in the framework of national stability (Kunaifi et al., 2021). This is based on the hadith narrated by Imam al-Bukhari, No. 844:

... الإمام راع ومسئول عن رعيته ...

"... an amir (imam) over humans is a leader, and will be held accountable for that leadership..." (Fathullah, 2010).

Also as the Prophet SAW said in the hadith narrated by Imam Muslim (hadis no. 3404):

يا أبا ذر إنك ضعيف وإنها أمانة وإنها يوم القيامة خزى وندامة إلا من أخذها بحقها وأدى الذى عليه فيها

"O Abu Dharr, actually you are a weak person; and indeed (position) is a mandate, and indeed on the Day of Resurrection that position will become a source of humiliation and regret, except for those who hold it properly and are able to fulfill what has become their obligation" (Fathullah, 2010).

The task of a leader is to manage, serve and meet the needs of the people he leads. The context of managing the state revenue and expenditure budget is the government's domain. Thus the overall effectiveness of sources of income is the responsibility of the government, which in this case must be sufficient. This adequacy, according to Ibn Hazm in his book al-Muhalla as quoted by Mahmud Abu Saud, describes that the rights of every citizen to their leader (government) are; get the necessities of life, water and clothes. The government must not let Muslims go hungry, while non-Muslims have more and live in luxury. Second, get an education, regulate the education system, prepare job opportunities. Third, get protection of life (security), honor, dignity and dignity of the Muslims / people. Fourth, get public facilities such as transportation and security on the way (Saud, 1991). All of the people's rights above are the responsibility of the government to provide them, this is based on very clear fiqh principles, namely:

للو سائل أحكام المقاصد

"For each wasilah (media) the law is the same as the law of purpose" (Djazuli, 2011)

مالايتم الواجب إلا به فهو واجب

"Something that is obligatory that is not perfect except with it is obligatory"(Zaidan, 2008)

The two fiqh rules above require the government to carry out various lawful efforts to meet the needs of the people it bears.

3.3.2. If the country is forced to experience a deficit, then it cannot be covered with debt.

State debt originating from world financial institutions such as the IMF, World Bank, ADB, and so on as well as from donor countries, is a commercial debt that bears interest at various levels. Even though interest on debt includes usury which is forbidden. On the other hand, debt for the state is a danger (harm) for the social life, independence and political stability of a country. Meanwhile, foreign debt according to Abdurrahman al-Maliki in his book al-Siya>sah al-Iqtishadiyah al-Mutsla contains a danger to the existence and sovereignty of the state. These hazards include; as a way of spinonage for donor countries, maintain or condition poverty in donor countries, intervene in political policies, and create instability in donor countries (Huda, 2012). Seeing the impact of ribawi debt both to the domestic private sector and debt to foreign countries, the debt policy to cover the deficit is not permissible. This is in line with the following fiqh rules:

ما حرم فعله حرم طلبه

"What is forbidden to do, is also forbidden to seek" (Karim, 2008)

Thus, whatever the reason, the government may not ask anyone for help if what you want is syara', such as usury/interest. Another rule that strengthens the prohibition of covering the deficit with interest is:

تصرف الإمام على الرعية منوط بالمصلحه

"The policy of a leader towards his people depends on the benefit" (Djazuli, 2011).

The policy of debt with usury or without usury has been continuously proven theoretically and historically to endanger the existence of the state. This will have an impact on the inability of leaders to defend and fulfill the rights of their people, but tend to take sides and defend the interests of those who provide loans. Therefore, the debt policy is not appropriate because it contains a lot of harm. This is certainly very contrary to the following two fiqh rules:

الضرر يدفع بقدر الإمكان

"Danger is prevented as much as possible" (Karim, 2008).

لا ضرر ولا ضرار

"Do not harm yourself or others" (Al-Qaradhawi, 2014).

3.3.3. Minimizing or eliminating the taxation system as the main source of state revenue.

Tax (dharib) is the last alternative as a source of income and is incidental in nature. As explained in *masyru>u al-dustu>r* (Draft Constitution) Daulah Islamiyah:

المادة 146:إذ لم تكف واردات بيت المال الدائمية لنفقت الدولة فإن لها أن تحصل من مسلمين ضرائب

"Article 146: If the bayt al-mal cash condition is insufficient to finance the state, then it is permissible to collect taxes from the Muslims"(Al-Nabhaniy, 2002)

This article is in accordance with the rules of fiqh:

التخفيف والتيسير لاالتشديد والتعسير

"Make it easier and easier, not harder and harder" (al-Qaradhawi, 2014).

The government's policy of setting a tax target that continues to increase every year will certainly burden the people and make it difficult to create purchasing power and people's welfare. The real economic sector, in particular, will find it difficult to develop and grow due to increased taxes. Because the tax will affect the cost of product which in the end will be borne by the people as consumers. In the 2015 Draft State Budget, the government, as stated by Minister of Finance Bambang Brodjonegoro, has set a revenue plan of IDR 1,762.3 trillion with the main source of taxes, namely the targeted tax revenue in 2015 of IDR 1,4000 trillion. This figure has increased by IDR 600 trillion from the previous year's target. Even the Jokowi regime hopes that in the future, the Director General of Taxes will be able to increase tax revenues by IDR 1,200 trillion (Dani Jumadil Akhir, 2014). Then this policy will be counterproductive for the convenience and freedom of the people to do business.

3.4. Deficit and Government Loan

Until now, Indonesia has experienced deficit and foreign debt problems. These two important issues have had a major impact on the low effectiveness of fiscal policy in alleviating poverty and creating equal distribution of income or social welfare. Until 2021, the APBN is still experiencing a deficit which tends to increase, as shown in Table 1.

Table 1. Deficit Summary of APBN RI
(In Billion Rupiahs)

Year	Income	Expend	Deficit
2017	1.736.060,2	2.133.259,9	397.235,7
2018	1.894.720,3	2.220.657,0	325.936,6
2019	2.165.111,8	2.461.112,0	296.000,2
2020	2.233.200,0	2.540.400,0	307.200,0
2021	1.743.648,6	2.750.028,0	1.006.379,4

Based on table 1, information is obtained regarding a very significant increase in the deficit, especially in 2020 and 2021. The Covid-19 pandemic worsened the state's financial condition through unexpected spending to overcome the pandemic, forcing the state to record a deficit of more than 1,000 trillion rupiah. The second problem is the increase in debt which will also worsen the state's financial condition in the future. The state debt data for the last 5 years, as presented in figure 1, shows an upward trend.

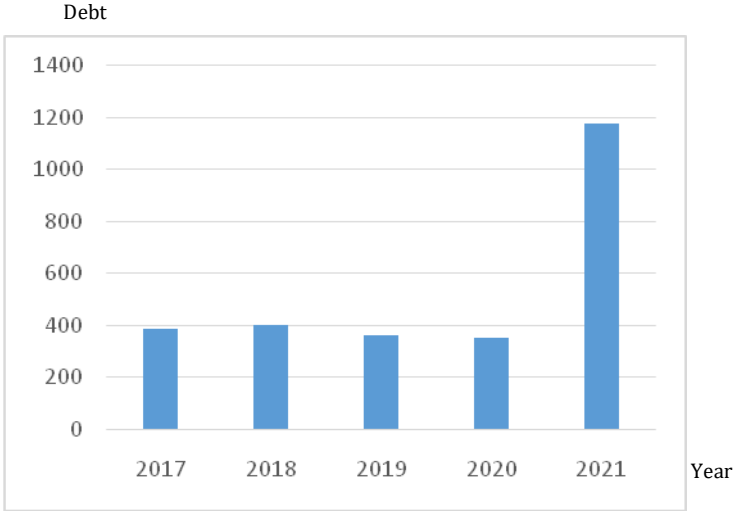


Figure 1. Debt List (in trillion Rupiahs)

Figure 1 above shows the tendency for high debt to be made each year. In fact, for 2022 the state debt is targeted at 973.6 trillion rupiah (Ministry of Finance, 2022). Figures on state debt that are routinely carried out every year will certainly drain state spending to pay interest on these debts, so that it will further strengthen creditor country pressure to intervene in Indonesian policies politically and economically. Meanwhile, the third problem is increasing the tax target to meet the needs of state spending. It is certain that the tax target will increase due to the increasing need or state spending. Figure 2 is a graph of tax revenues for the last 5 years.

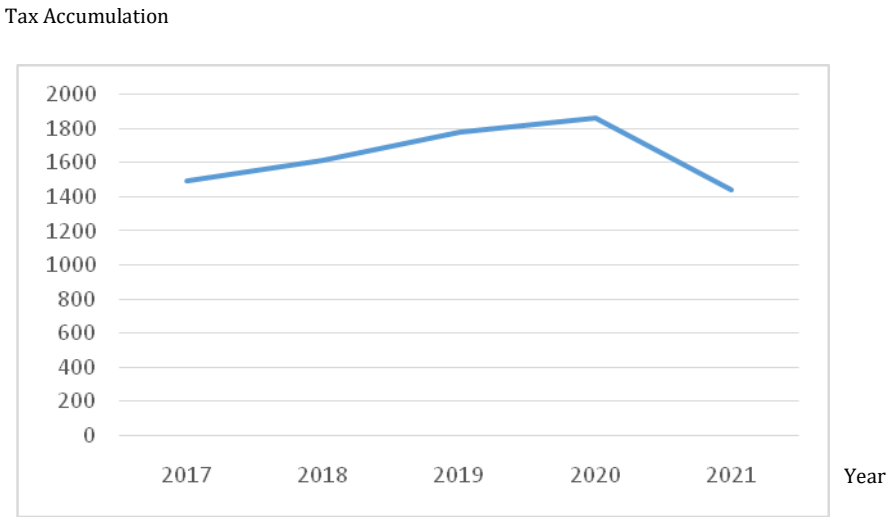


Figure 2. APBN Tax Revenue (in Trilion Rupiahs)

Figure 2 shows the high target of state tax revenue, this is proportional to the needs of state spending. Every year spending will increase due to various factors such as population growth, inflation, and currency exchange depreciation. If taxes are used as the main source of state revenue, then the target will also increase every year. That is, it is increasingly difficult to create equal distribution of people's income and welfare. Descriptive statistical analysis as presented in Table 2 will provide evidence of the dependence of state revenues from tax revenues.

Table 2. Taz dan Debt Ratio on State Budget
(in Trilioun Rupiahs)

Year	Budget	Tax Revenue		Debt Payment	
		Nominal	Ratio	Nominal	Ratio
2017	2.080,5	1.498,9	72%	384,7	18%
2018	2.220,7	1.618,1	72%	399,2	18%
2019	2.461,1	1.786,4	72%	359,3	15%
2020	2.540,4	1.865,7	73%	251,9	10%
2021	2.750,0	1.444,5	52%	1.177,4	42%

Based on the data above, dependence on sources of tax revenue for financing state expenditures averages 72% annually, from debt an average of 15% and the remaining 13% comes from other revenues, namely grants and sharing of natural resource exploration.

3.5. Indonesia's Nature Resources Prospective

Indonesia has natural resource potential which is estimated to be a source of state revenue to meet state needs or spending. The natural resources in question include mining products in the form of raw materials or energy sources such as; oil, gas and coal. Other natural resources in the form of metal mines in the form of; gold, silver, copper, nickel, iron ore, aluminum and so on which are the main raw materials in the transportation and heavy equipment industry. Meanwhile, other natural resources are in the form of forest land and plantations which are fertile and extensive land for the production of household consumption goods, in meeting basic needs. Marine and aquatic resources consist of rivers and lakes which also have results that can be optimized as alternative sources of production and transportation.

Indonesia has the potential for oil exploration spread across the Sumatra, Java Sea, East Kalimantan and Natuna regions (Irfan, 2021). Oil production in Indonesia has reached 825,000 barrels per day (bpd) according to a report by British Petroleum Global or 786,000 bpd according to a report by SKK Migas (Special Task Force for Upstream Oil and Gas Business Activities). The amount of production is ranked 24th in the world, after China (Editor, 2022). The Indonesian Petroleum Association reports that most of the petroleum in Indonesia is managed by Chevron, Conoco

Phillips, Petrochina, CNOOC, Medco, BP, Kodeco, Exxon, and Pertamina. Based on the price of crude oil as of July 9, 2022 at USD 107 per barrel, oil products in Indonesia will generate a gross income of IDR 292 T to IDR 307 T per year, assuming that it is self-managed on an effective day of 20 working days per month. . This figure is the lowest assumption, and has not been converted to the Tuban Grass Root Rifenery (GRR) refinery, which is an oil exploration joint project between Pertamina and Rosneft Russia with a production of 300,000 barrels per day..

Indonesia's coal production reaches 600 million tons per year. The potential for coal in Indonesia is even sufficient for the next 65 years with existing reserves of 38.84 billion tons or it could increase if new mines are found (Djamaluddin, 2021). Meanwhile, coal prices as of May 2022 reached USD 275.64 per ton (Minerba.esdm.go.id, 2022). Thus Indonesia's potential income from the coal sector is IDR 2,392 T per year. It is known that coal mining management companies include (in order based on the amount of exploration); PT. Kaltim Prima Coal (Bakery Group), PT. Adaro Indonesia (Garibaldi Thohir), PT. Kideco Jaya Agung, PT. Indobara Borneo, PT. Berau Coal, PT. Coal Mine, PT. Arutmin Indonesia (Bakery Group), PT. Bukit Asam, PT. Multi Harapan Utama, and PT. Prosperous Doubles. Another source of the earth's energy is natural gas. Indonesia is the 10th ranked country in the world as a natural gas producer. Reserves reach 42.93 T MMBTU, with production of 6,000 MMBTU per day, or the equivalent of 1.44 million MMBTU per year. If the price of natural gas as of July 2022 reaches USD 6.32 per MMBTU, then Indonesia's potential income from the natural gas sector will reach 132 billion rupiah per year.

As for the production of metal natural resources, there is no doubt about its potential. Precious metals have the greatest potential, namely 2,600 million tons, constituting 5% of the world's gold reserves, most of which are found in Papua (Rizky, 2022). In fact, recently discovered gold reserves of 2 billion tons in Dompu Regency, West Nusa Tenggara. Production levels in 2021 will reach 78.9 tons and 94.9 tons in 2022 and will continue to be increased every year. If the world gold price is at USD 55,727 per kilogram, then the potential income from the precious metal is USD 5.3 billion per year, or the equivalent of IDR 76.7 T per year. This revenue potential does not include other metals such as nickel, tin, silver, copper, aluminum, iron ore and so on. If it is assumed that the potential for all of these metals is equivalent to precious metals, then the income from mining natural resources is around Rp. 150 trillion more per year.

The potential of forest land and plantations in Indonesia also has great potential to become a source of state revenue. Data from the Directorate General of Plantations reveals that at least 15 million ha of forest land has been converted into oil palm plantations in Sumatra and Kalimantan. The land is part of public ownership (forest land) which is then managed by private companies to be empowered into oil palm plantations. If per hectare of oil palm plantations generates the lowest income of USD 960 per year, then private management of oil palm lands has eliminated the potential for the state to earn income worth USD 14.4 billion or the equivalent of IDR 208.8 T per year. Meanwhile, forest products as a whole are estimated to reach IDR 1,333 T in 2014 when the dollar exchange rate is IDR 12,300 (Kunaifi, 2018). If we assume these results are the same, forest products in 2022 could reach 1,571 T.

Indonesia is flanked by 2 continents namely the continent of Asia and the continent of Australia and flanked by 2 oceans namely the Indian Ocean and the Pacific Ocean. In addition, as the largest archipelagic country in the world, Indonesia's territory consists of 17,508 large and small islands, including the large islands of Sumatra, Java, Kalimantan, Sulawesi (Celebes), the Maluku Islands (Maluku), and Papua. As an archipelagic country, the sea is the life support for the Indonesian nation (Kyrylych, 2013; Ministry of Maritime Affairs and Fisheries [KKP], 2019). The territory of Indonesia consists of a land area of approximately 1.92 million km2, archipelagic waters and territorial sea of 12 nautical miles with an area of 3.1 million km2, and an exclusive economic zone (EEZ) of 200 nautical miles covering an area of 2.7 million km2 (Sulistiyono and Rochwulaningsih , 2013). Indonesia also has a long coastline of 95,181 km (Pregiwati, 2019). The length of this coastline is the second longest in the world.

The fisheries sector plays a major role in strengthening the Indonesian economy. Indonesia's position makes this country has a very strategic position and is also rich in natural resources. Indonesian waters are the largest marine mega biodiversity in the world consisting of 555 species of seaweed, 950 species of coral reefs with a potential of 85,000 km2, potential for aquaculture covering an area of 24528178 ha and 8,500 species of fish. Fish resources consist of pelagic fish, demersal fish, reef fish, shrimp, lobster and squid (Kkp.go.id, 2016). Indonesian waters contain 27.2% of all flora and fauna species in the world. These types of flora and fauna include mammals 12%, amphibians 23.8%, reptiles 31.8%, fish 44.7%, molluscs 40%, and seaweed 8.6% of all species in the world (Central Bureau of Statistics, 2017). Production and consumption per capita have grown significantly after 1951. From 1951 to the present, fishing has increased from 324,000 metric tons to more than 1 million metric tons per year. The increase in fishery production has made Indonesia the second largest fishery producer in the world after China and the first among ASEAN countries (Food and Agriculture Organization [FAO], 2014). In addition, Indonesia's fisheries sector

can contribute 7% to national GDP, 3% higher than the contribution of the agricultural sector (KKP, 2015). For exports of fishery products, Indonesian fisheries product export value in 2017 reached 1078.11 thousand tonnes with a value of US$4.52 billion (KKP, 2019). In addition, Indonesia is also located in a tropical climate area which has a variety of renewable resources. The marine sector also has a large role in state revenue, marine tourism, maritime services and other great potential

Table 3. Indonesia's Nature Resources

Commodity	Deposits	Production	Prices (in trilion Rp)
Oil	2,36 miliar barel	786.000-825.000 bpd	292-307 annual
Coal	38,84 miliar ton	600 m ton annual	2.392 annual
Gass	42,93 T mmbtu	6.000 mmbtu a day	0,131 annual
Gold	2.600 juta ton + 2 miliar ton	94,9 ton annual	76,7 annual
Plant	Ratusan juta hektar	-	1.571 annual
Marine	Tanpa batas	1, 078 m ton annual	65,5 annual

Based on table 3 above, it is known that the country's potential income from natural resources is very significant to ensure foreign exchange strength. If calculated using the dollar exchange rate at the level of Rp. 14,500 per dollar, the state revenue will reach more than Rp. 4,000 trillion..

3.6. Islamic Management on Natural Resources

Natural resources are economic resources provided by Allah SWT. As stated in the Qur'an surah al-Baqarah verse 29: "He (Allah) created everything that is on earth for you ..." So, natural resources are actually shared by humans. Specifically regarding abundant natural resources, the Prophet Muhammad emphasized through his words:

> *"Muslims are united in three ways, namely; water, grass (tree), fire (fuel), and the price is forbidden. Abu Said said: he meant: flowing water" (HR Ibnu Majah).*

Thus the potential for abundant natural resources such as energy and metal mining, forest products and large plantation areas, as well as marine and river products are jointly owned by the community. The management of these resources must be utilized for the common good, and commercialization is prohibited. Therefore, based on the data in discussion 3.5, the government should accumulate mining, forest and plantation revenues, as well as marine products as a source of state revenue. This revenue can be used as a source of funding for state spending and needs. The result will be able to meet the needs of the budget without having to rely on taxes let alone ribawi debt.

Table 4. State Income from Natural Resources
(in iqual USD 1 = IDR 14.500)

Nature Subject	Price (IDR)	Note
Energy:		
Oil	292,00	Lowest forcast
Coal	2.292,00	
Gass	0,13	
Gold, ect.	150,00	
Plant	1.571,00	According to reseach on 2013
Marine	65,50	Based on export price
Total	**4.370,63**	

From the accumulation of natural resource income as presented in Table 4, the revenue figure reached 4,363.13T. This figure is very significant to be prioritized as state revenue without collecting taxes, let alone carrying out debt due to a deficit. In fact, without adding state income items according to the Islamic economic system such as zakat, infaq, shadaqah, endowments, and grants (the potential reaches 327 T), in 2022 the Indonesian State Budget will experience a surplus of (Rp. 4,370.63 T - Rp. 2,714.20 T)), which is IDR 1,656.43 T. This revenue does not include the estimated zakat income of IDR 327 T and other elements of state ownership such as: *ghanimah, fay', kharaj, and jizyah* of IDR 93.55 T (Kunaifi, 2018), then the 2022 State Budget surplus is estimated to be IDR 2,076.98 T.

4. CONCLUSSION

Thus the estimation is based on secondary data sources which can be presented as a potential state revenue through revenue from the natural resources sector. Indonesia's state deficit and debt can be eliminated through the management of natural resources in accordance with Islamic sharia. It is postulated that the application of sharia is

able to provide blessings for the Indonesian nation. Quantitatively, the carrying capacity of natural resources in Indonesia is very sufficient with the potential for petroleum worth IDR 300 T per year, coal IDR 2,292 T, natural gas IDR 13 billion, gold and metals IDR 150 T, forest products IDR 1,571 T, and around IDR 65 T for seafood.

The accumulation of natural resource economic potential above even exceeds the needs of the State Budget for 2022, namely reaching IDR 4,370 T, which means that managing natural resources in accordance with Islam will create state income even without taxes. Islamic management will make a source of state revenue that no longer requires the collection of taxes and debts as stipulated in fiqh rules. The burden on people's lives can be significantly reduced and even eliminated. Furthermore, there will be equal distribution of income and the realization of prosperity which is the ideal of all nations.

To carry out natural resource management policies in accordance with Islamic provisions, of course, revolutionary efforts and changes are needed, namely changes to the monetary system and a comprehensive economic system. Furthermore, technical steps can be taken by taking over the ownership or management of natural resources, cutting off, returning foreign investment, and making the commercialization of natural resources a source of state income.

REFERENCES

Abu, Mahmud Saud (1991). *GBEI Garis-garis Besar Ekonomi Islam,* terj. Achmad Rais dari judul asli *Khutu>t Rai>siyyah fi> al-Iqtisha>di al-Islamy,* Jakarta: Gema Insani Press.

Asmarini, Wilda (2022, 29 Januari). *Gila Indonesia, Kaya Akan Gas Alam Tapi LPG Impor!* Retrieved from https://www.cnbcindonesia.com/news/20220126104815-4-310523/gila-indonesia-kaya-akan-gas-alam-tapi-lpg-impor.

Asmarini, Wilda (2022, 11 Februari). *RI Bisa Makin Cuan, Produksi Emas di 2022 Digenjot Naik 20%.* Retrieved from https://www.cnbcindonesia.com/news/20220211140723-4-314737/ri-bisa-makin-cuan-produksi-emas-di-2022-digenjot-naik-20

Badan Pusat Statistik. (2017). *Statistik Sumber Daya Laut dan Pesisir*, Jakarta: Subdirektorat Statistik Lingkungan Hidup.

Caroline, Danielle Laursen, Meijboom, Franck L. B. (2021). *Between Food and Respect for Nature: On the Moral Ambiguity of Norwegian Stakeholder Opinions on Fish and Their Welfare in Technological Innovations in Fisheries,* USA: Springer.

Djazuli, A. (2011). *Kaidah-kaidah Fikih,* Jakarta: Kencana Prenada Media Group.

FAO. (2014). *The State of World Fisheries and Aquaculture* Rome. 223 pp.

Gorman, Tom (2009). *Economics,* terj. Arif Rakhman dari judul asli *The Complete Idiot's Guides to Economics,* Jakarta: Kecana Prenada Media Group.

Huda, Nurul dkk (2012). *Keuangan Publik Islami Pendekatan Teoritis dan Sejarah,* Jakarta: Kencana Prenada Media Group.

Idris, Muhammad (2021, 2 Juli). *10 Perusahaan Paling Banyak Mengeruk Batubara di Indonesia.* Retrieved from https://money.kompas.com/read/2021/07/02/134329326/10-perusahaan-paling-banyak-mengeruk-batubara-di-indonesia?page=all

Imamuddin, Basuni dan Nashiroh Ishaq (2012). *Kamus Kontekstual Arab-Indonesia*, Jakarta: Gema Insani.

Irfa, Muhammad Al-Amin (2021, 27 September). *Potensi Pesebaran Migas dan Batu Bara di Indonesia.* Retrieved from https://katadata.co.id/safrezi/berita/615139d272302/potensi-persebaran-migas-dan-batu-bara-di-indonesia#:~:text=Adapun%20keempat%20wilayah%20penghasil%20minyak,Sumatera%20Selatan%20dan%20Kepulauan%20Natuna.

Karim, Abdul Zaidan (2008). *Al-Wajiz 100 Kaidah Fikih dalam Kehidupan Sehari-hari,* terj. Muhyiddin Mas Rida dari judul asli *al-Wajiz fi Syarhi al-Qawa'id al-Fiqhiyyah fi asy-Syari'ah al-Islamiyyah,* Jakarta: Pustaka Al-Kautsar.

Kartikasari, Endah (2010). *Membangun Indonesia Tanpa Pajak dan Utang,* Jakarta: Al-Azhar Press.

Kementerian Kelautan dan Perikanan. (2015). *Laporan Kinerja Kementerian Kelautan Dan Perikanan 2014*, Jakarta.

Kementerian Kelautan dan Perikanan.(2019). *Capaian Kerja Kementerian dan Kelautan,* Jakarta.

Kunaifi, A. (2018). Telaah Kritis Kebijakan Fiskal Perspektif Kaidah Fiqh. *Proceedings International Seminar STITNU Al-Hikmah Mojokerto*, *3*(1), 1–21.

Kunaifi, A., Rahman, F., & Dwiaryanti, R. (2021). The Philosophy and Authentication of Welfare Equalization in the Islamic Economy. *Jurnal Kajian Peradaban Islam*, *4*(2), 54–62. https://doi.org/10.47076/jkpis.v4i2.67

Kyrylych, K. (2013). Problem of uneven economic development of the world economy: essence and causes. Intellectual Economics, 7(3), 344–354, https://doi.org/10.13165/IE-13-7-3-06.

Nabhani (an) Taqiyuddin (2007). *Daulah Islam,* terj. Umar Faruq dari judul asli *al-Daulah al-Islamiyyah,* Jakarta: HTI Press.

Nawrot, Filip (2018). The legal concept of shared natural resources. Faculty of Law and Administration, Institiute of Law, University of Silesia in Katowice. http://dx.doi.org/10.12775/PYEL.2018.003

Noname (nd). *Minyak Bumi.* Retrieved from https://www.indonesia-investments.com/id/bisnis/komoditas/minyak-bumi/item267?

Noname (nd). *Harga Acuan Batubara.* Retrieved from https://www.minerba.esdm.go.id/harga_acuan.

Noname (2018). *Indonesia Kaya Potensi Kelautan dan Perikanan.* Retrieved from https://indonesiabaik.id/infografis/infografis-indonesia-kaya-potensi-kelautan-dan-perikanan

Nor, Dumairi (2009). *Kamus Ekonomi Praktis,* Pasuruan: Pustaka Sidogiri Press.

Pregiwati, L. A. (2019). Siaran pers Nomor : SP204/SJ.04/VIII/2019. Retrieved from https://kkp.go.id/artikel/12993-laut-masa depan-bangsa-mari-jaga-bersama.

Pribadi, Agung (2021, 27 Juli). *Cadangan Batubara Masih 38,84 Miliar Ton, Teknologi Bersih Pengelolaannya Harus Terus Didorong.* Retrieved from https://www.esdm.go.id/id/media-center/arsip-berita/cadangan-batubara-masih-3884-miliar-ton-teknologi-bersih-pengelolaannya-terus-didorong.

Qaradhawi (al) Yusuf (2014). *7 Kaidah Utama Fikih Muamalat,* terj. Fedrian Hasmand dari judul asli *al-Qawa'id al-Ha>kimah Lifiqh al-Mu'amala>h,* Jakarta: Pustaka Al-Kautsar.

Rizki, Maulendi Bayu Kencana (2022, 9 Juli). *Harga Minyak Dunia Naik 2 Persen Dibayangi Kekhawatiran Resesi.* Retrieved from https://www.liputan6.com/bisnis/read/5009281/harga-minyak-dunia-naik-2-persen-dibayangi-kekhawatiran-resesi

Salim, Peter (2007). *Salim's Ninth Collegiate Dictionary,* Jakarta:Modern English Press.

Sulistiyono, S. T., & Rochwulaningsih, Y. (2013). Contest for hegemony: the dynamics of inland and maritime cultures relations in the history of Java Island, Indonesia. *Journal of Marine and Island Cultures*, 2(2), 115–127, https://doi.org/10.1016/j.imic.2013.10.002.

Sukirno, Sadono (2013). *Ekonomi Pembangunan; Proses, Masalah dan Dasar Kebijakan,* Jakarta: Kencana Prenada Media Group.

Tim Sindonews (2021, 23 November). *Terungkap, Punya Lahan 1 Ha Sawit Bisa Panen 10 Ton CPO Per Tahun.* https://ekbis.sindonews.com/read/607755/34/terungkap-punya-lahan-1-ha-sawit-bisa-panen-10-ton-cpo-per-tahun-1637658668/10

Visco, Iqnazio (2000). *Welfare systems, ageing and work: an OECD perspective*, Paris.