APLICATION OF GIS FOR EXPENDITURE BUDGET (APBD) WITH ANALYTICAL HIERARCHY PROCESS (AHP) METHOD BASED ON SARIAH PERSPECTIVE

Name : Mohamad Mahfudz
NRP : 3509201003
Supervisor : Prof. Dr. Ir. Bangun M.S. DEA. DESS
Co. Supervisor : Agung BC. ST. Msc. DEA

ABSTRACT

This research developed a system of expenditure budgelair (APBD) in terms of Syariah perspective that aims as a solution-based alternative solutions to the Central and Regional Government in solving the various problems that arise in the APBD is present. As for the problem in terms of revenues derived from taxes were taken from people as the main source of income.

APBD is viewed from the perspective of Syariah consists of postal acceptance is based on three principles, namely: fa’i and kharaj, public ownership, and the alms and expenditure items are based on six principles, namely: cash property (Baitul Maal), mandatory spending, is compensation expenditures, spending because of necessity, spending a vital, non-vital spending.

Priority criteria of expenditure and income headings calculated by using AHP (Analytical Hierarchy Process) and to be more power full performance of the APBD is combined with GIS (Geographic Information System) which hopes to be a recommendation of the contemporary problems of the APBD process. The results show that the poor post which is the main priority with the percentage of 40% or up as much as 12 times, to be resolved first by the government of Surabaya City.

Keywords: APBD, Syariah, GIS, AHP