

## Shams al-Islām Ibn Khamīs Ḥusayn ibn Naṣr:

### A SHORT ACCOUNT OF HIS LIFE AND WORK

... Shams ul Basar

Ibn Khamīs was one of the most learned scholars, but information regarding his life is limited. His full name was Abū ʿAbd Allāh Ḥusayn b. Naṣr b. Muḥammad b. al-Ḥusayn b. al-Qāsim b. Khamīs b. ʿĀmir<sup>1</sup> al-Juhanī<sup>2</sup> al-Kaʿbī al-Mawṣilī al-Shāfiʿī and he was called Tāj al-Islam.<sup>3</sup> Al-Juhanī is a *nisba* to a village near Mawṣil, but also to Juhayna, a great sub-tribe of Quḍāʿa,<sup>4</sup> al-Kaʿbī is a *nisba* to the tribe of Banū Kaʿb.<sup>5</sup>

Ibn Khamīs was born on Muḥarram 20, 466/September 20, 1073 in Mawṣil and died in 552/1157.<sup>6</sup> He studied in *al-Madrasa al-Nizāmiyya* in Baghdād, which was built by Nizām al-Mulk in 457/1064-5 and started functioning in 459/1066-7. Abū Ḥāmid Muḥammad (b. Muḥammad) al-Ghazālī became a teacher there in 484/1091-2, and left the *Madrasa* in 488/1095. He was succeeded by his brother Abū al-Futūḥ Ahmad b. Muḥammad al-Ghazālī.<sup>7</sup>

From the available sources it seems that Ibn Khamīs studied under these four teachers:

31. *Abd Al-Rehman b. Al-Sa'di*, op. Cit., S:9,41,
32. Ibid.
33. Abd AL-Rasul Ali Ali, op.cit., p.360.
34. Ibid., pp.369-372.
35. Shauqi Ahmad Dunya ( 1979 ), "Al-Islam Wa Al-Tanmiyyah A-Iqtasadiyyah", p. 362, Dar Al-Fikr Al-'Arbi, Beirut.
36. Abd Al-Rasul Ali Ali, op.cit., p.270.
37. Ali b. Muhammad al-Mawardi (1983), Op.cit., p.177.
38. Abu Zakariyyah M. Al-Nawawi, Op.cit., Vol.19, p.380.
39. Ibn Tamiyyah, op.cit., vol.28, p.566.
40. Abd Al-Rasul, op.cit.,pp. 352-358.

16. Abu Ishaq Al-Shatibi ( n.d ), " Al-Muwafqa", Dar Al-Fikr, Beirut.
17. Izz-ud-Din Abd Assalam (1980), "Qawa'id al-Ahkam Fi Masaleh al-Anam", Vol.1, P.63, Dar Al-Jalil, Beirut.
18. Muhammad Abu Zuhrah ( 1958 ), " Usul Al-Fiqh ", p.366, Dar al-fikr, Al-'Arabi, Beirut.
19. Abd Al-Wahhab Khallaf, " Ilm Usual Al-Fiqh ", pp.6-7, Matb'a al-Salfiah, Cairo.
20. Muhammad Shauqi al-Fanjari (1980), "Al-Iqtasad Al-Islami", Bahus
21. Ibid, P. 119.
22. Hasab-u-Allah Ali (1986), "Usul Al-Tashr'i al-Islami", Dar Al-M'arif Cairo.
23. Ali b. Muhammad al-Mawardi (1983), "Al-Ahkam Al-Sultaniyyah", p.122, Dar al-Fikr, Cario.
24. Abu Zakariyyah M. Al-Nawawi, "Al-Majm'u", Vol. 19, p.455,, Dar al-Fikr, Beirut.
25. Ibid., vol 19. P.389.
26. Ibid., vol. 19 p.572.
27. Ibn Tamiyyah, "Majmu'ah Al-Fatawa", Vol.28, p. 566, Mujam'a al-Malik Fahd, Madinah al Munawwarah.
28. Abdullah Yousaf Ali, op.cit., S: 9,60.
29. Abd al-Rehman b. Al-Sa'di, "Taseer a;-Karim Al-Ranman Fi Kalam A1Mannan ", Vol.3, S: 9,60, Al-Riasah Al-'Amah Al-ldarah Al-Buhus Al-Ilmiyyah, Riadh.
30. Abd Al-Rasul Ali Ali (1980), "Al-Mabadi Al-Iqtasidiah Fi Al-Islam", Dar Al-Fikr Al-Arbi, Beirut.

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2. Ibid., S:7,31.
3. Ibid., S 77,27
4. James Robson (1981), " Mishkt Al-Masabih ", Eng. Translation, Book, The Rites of Pilgrimage, Sheikh Mohd. Ashraf, Lahore.
5. Abdullah Yousuf Ali (1981), " The Holy Qur'an", Eng. Translation, S: 2,284, Sheikh Mohd Ashraf, Lahore.
6. Ibid, S: 8,1.
7. Ibid., S: 18,7.,
8. Ibid., S: 18,46
9. Ibid., S: 54, 15.
10. James Robson (1981), Op.cit., Book: Words that soften Heart, Al-fasl 2.
11. James Robson (1981), op.cit., Book: The Offices of commander and of Qazi, Chap. 4, Al-Fasl2.
12. See Tafseer Ibn Kasir [ S:9,59 ], Urdu Trans., Noor Muhammad, Karkhana Kutb, Karachi.
13. Ali b.Muhammad al-Mawardi (1983), "Al-Ahkam Al-Sultaniyyah," p. 12, Dar Al-Fikr, Cairo.
14. Abu Mohd b.Mohd al-Ghazali ( 1983), " AlMustasfa Min Ilm Al-Usul ", p.286, Dar Al-Kitab Al-Ilmiyyah, Beirut.
15. Ibid., p.287

The first of above quotations determines the reward of the services of the Khalifah or head of the state. He will be given as much as to suffice his needs and the needs of his family. According to the companions of Abu Hanifah, the expenditures from Fai must be released enough to meet the requirements of soldiers so that borders are protected, construction of bridges and the judges of the Muslims be paid as much as satisfy their needs. Imam al-Nawawi's judgement is more important. He adds that three factors Must be taken into account when stipends are paid to the soldiers:-

1. Needs- so that what is donated should be sufficient for them.
2. Dependents-because the number may increase or decrease.
3. Prices- because prices may rise or fall.

Similar position is held by al-Mawardi, i.e., the amounts should guarantee fulfillment of their needs so that they are not compelled to begging.

Same is true for the expenditures related to Zakah. The poor and needy will get as much as to satisfy their needs, the debtors are enabled to get rid of their debts. Fuqaha unanimously agree upon the word al-Kifayah.

This applies to all types of expenditure of Bait al-Mal. The salaries of the government servants should follow the same criterion. The development projects must receive the funds required for their completion. The release of funds for maintenance must afford their genuine requirements.

The above discussion has provided the detailed answer to the first question. The proper and rational use of the public funds will be determined under the umbrella of Maslahah. With reference to Maslahah, we also come across the types and the heads of public expenditure.

The next relevant question is "How much to spend?"

The opinions of the Fuqaha on this issue are as follows:-

Al-Mawardi's view is that the determining principle of donation is sufficiency/need-fulfillment so that one is safe from begging [37].

Imam Nawawi holds that it will be distributed among them and they will be given what fulfills their needs because they performed the Holy War for all the Muslims so they should be given which fulfills their requirements and the khalifah will take into account, at the time of distribution, their number of dependents because they may increase or decrease, the prices because they rise or fall .....so that their payments are according to their needs [38].

Ibn Tamiyyah summarises that the companions of Abu Hanifah are of the view that Fai will be spent for the Masalih as to defend the borders, construct the bridge, to pay the judges of the Muslims which is sufficient for them and the payments to the warriors [39].

Abd Al-Rasul [40] notes that while fixing the reward for the services of the caliph who conducts affairs of Muslim Ummah in consultation with his advisors the emoluments must be sufficient for him and his family so that he could devote full time to the affairs of the Muslims. Furthermore, he, states that the Poor and the Needy will be given from the Bait al-Mal as much as keeps them away from poverty and indigence. It is the objective of Shari'ah that people get according to their needs, and possibly, more than that which helps them to enjoy life and live in peace and harmony.

2. Investment expenditures or development expenditures
3. Running or current expenditure Current expenditures mainly consist of monthly and annual payments and salaries of army and other employees.
4. Shifting or Balancing expenditures

These are transferable expenditures from one jurisdiction to another. These expenditures are meant for the eradication of poverty and removing imbalances among different sections of the community in different regions irrespective of their religion. Muslims will be supported from Zakah revenues and the non-Muslims from other sources of revenues of Bait al-Mal. This classification resembles with the modern classification of public expenditures. It is notable that Shauqi has based this classification on the period of 'Umar' (may Allah be happy with him).

However, some of the common points in the above classifications are as follows:-

1. The heads of public expenditure are same.
2. The expenditure priorities are same, i.e., the foremost among these is defence, the next is salaries of the government servants, then eradication of poverty, etc.
3. Although outputs like safety, peace, justice are difficult to measure, these are the result of expenditures on defence, civil administration, etc.

Thus some of the government expenditures, which are named nondevelopment expenditures, must be counted, within the Islamic perspective, as development expenditures. This point is supported by Adb Al-Rasul [36]. He asserts that defence as a public good has been regarded as the topmost public good; even the foremost factor for the existence of the state and the effects it has on the nation-building.

#### **4. PUBLIC INTEREST**

It is general category and rest of the expenditures fall in it. It consists of expenditure which relates to general advantage. It covers developmental expenditures, e.g., construction of bridges and roads, irrigation canals, installment of industries, agricultural reformations, etc. It also includes non-developmental expenditures like expenditure on social welfare, recreation, etc.

Several other classifications are available in the literature with almost the same sequence as above. According to one classification [34] the revenues are distributed to the following heads:-

1. Expenditures on transfer payments, salary of Amir al-Muminin, employees of the state, warriors and the other war related expenditures.
2. Zakah expenditures.
3. Expenditures on Needy, Orphans, and Warriors from war booty.
4. Provisions of public goods like maintenance of law and order, establishment of justice, defence and observing social security, etc.

Another classification has been advanced by Shauqi Dunya [35]. He takes the period of 'Umar (may ALLah be happy with him) as the reference point. He states that revenues are only for expenditures and what is collected in an year must be spent in the same year. The expenditures must be arranged according to their importance or priorities. The foremost of these are army expenditures. His division of expenditures is as follows:-

1. Central and local expenditures

What is collected locally will be spent on local requirements; only the surplus will be deposited with the central Bait al-Mal.



### **Section 3. THE HEADS OF PUBLIC EXPENDITURE**

These extracts have quite thoroughly furnished the answer to the question as how and where to spend. Over and above, they have demarcated various heads of expenditures of an Islamic state specific to each source of revenue. It is needful to enumerate them in list for many purposes: one can have the glimpse of these, the sequence laid down in them and can make comparison between the expenditure patterns of an Islamic state and a secular state. These are as follows:-

#### **1. DEFENCE**

Expenditures on defence occupy first position in the public expenditures of an Islamic state. They are also relative in the sense that the amount for these expenditures in Fai is undetermined while they appropriate one-eighth and four-fifth in zakah and khums revenues. The commentaries of the Fuqaha from the four schools of law reveal that they give top priority of these expenditures. It is also reinforced by Maslahah as the protection of all other Masalih (Necessities, Requirements, etc.) directly rest upon these expenditures.

#### **2. CIVIL ADMINISTRATION**

Most of these expenditures relate to Fai and some of these are met from Zakah. They include the pensions and salaries of the head of the state, governors, ministers, officials and employees of different departments ( Diwans ), e.g., law and order, justice, religious affairs, construction, social welfare, etc. They are the second largest expenditures of the state.

#### **3. INDIGENCE**

These expenditures are specific to Zakah and Khums and, in special circumstances, share in Fai. The poor, needy, orphans, wayfarers, debtors, etc., are assisted through these expenditures.

Abd Al-Rasul says: " And the Debtors: and this share will be spent to pay for the debt of the Debtors. These were the persons who borrowed for the particular Maslahah or for the general Maslahah of the Muslims ( e.g., monetary fines for the murder ) and failed to return."

" And in the way of Allah: and this share will be spent in the way of Allah such as on the warriors and those posted on the borders and in the preparations for war like making weapons and training horses and maintaining security on the roads and their maintenance and other Masalih; and the expenditure from this share covers all the social works in all the societies and in all the circumstances." [30]

To sum up, the Amwal collected through various sources will be dedicated to supply the needy, to fight with the disbelievers and the fetch all the religious benefits.

Similarly the expenditures for booty have been defined in The *Holy Book*. One-fifth of it stands reserved for the Allah and His Messenger and His relatives, the orphans, the needy and the wayfarers. The rest will be distributed to the warriors. In these expenditures again the ruling force is Maslahah. For example, according to al-Sa'di the one-fifth will be divided into five shares: the share of Allah and His Apostle will be spent on the general benefits of the Muslims and as Allah has not determined its use, it implies that it will be used for the general Maslahah (Benefit) [31].

For the third one-fifth Al-S'adi writes that the third one-fifth is for the orphans.....And this one-fifth is ALLAH'S mercy upon them because they are unable to fulfill their Masalih but this is according to Maslahah and this is the most approved [32]. Abd Al-Rasul concludes that it will be spent on the Masalih ( Benefits ) of the Muslims like the provisions for the armies and defense of the borders and the affairs that strengthen Ummah [33.]

The views of the Ibn Tamiyyah [d.727,H] in this matter are most illuminating and comprehensive. He says :-

“ And as it is for the Masalih, it will be spent for the general benefit (public good) of the Muslims, e.g., on the warriors and the people who are the incharge (Wali) of war related matters, the incharge of the records, the judges and who teach them Qur’ ān or Hadith and lead them in prayers and the defence of the borders, the construction and maintenance of roads and forts. And it will also be spent on the needy among them and the start will be made from the most important. The people who fetch benefits for the Muslims will be preferred to those needy who fetch no benefit; this is the way that the jurists from the companions of Ahmad, al-Shafī and Abu Hanifah and others have visualized.” [27]

The second type of expenditures ( Zakah ), they have been fixed in Qur’ ān and indicate the best allocation of Zakah revenues. The heads of Zakah represent the best use and distribution because of the highest protection of Maslahah. The relevant verse reads:-

“ Alms are for the poor and the needy and those employed (to administer the funds), for those whose hearts have been ( recently ) reconciled ( to truth ), for those in bondage and in debt; in the cause of Allah; and for the wayfarer...” [28].

The verse is an evidence on the protection of Maslahah and enlists eight heads of public expenditure. The verse begins with al-Fuqara followed by al-Masakin indicating the significance of the order considered by Masalih al-Shari’ah. It worthwhile to collect some exegetical views. Al-Sadi comments that the urge of the faqir is more intense than a Miskin because Allah has started with them and no start will be made except with the most important. Moreover,

“ He whose heart is to be won is the person who is chief of his people and is expected to embrace Islam or whose mischief is to be kept off. He will be given to win over his heart and thus the Maslahah is attained.” [29]

expenditures will be subjected to Maslahah, i.e., the top claimant are Necessities, then Requirements and lastly the Beautifications of the ruled and the rulers in all ages and in all circumstances."

It is the beauty of Islam that it is very particular about revenues as well as expenditures. Mawardi's [23] classification on state revenues and expenditures is very clear. The revenues from one source are not allowed to intermingle with the revenues from the other source and the same is applicable to the expenditures. This characteristic can be termed as "revenue demarcation" and "expenditure demarcation", However, these expenditures will be executed according to Maslahah as noted above.

Fuqaha and modern Muslim economists have treated public expenditures in the light of Maslahah, and as such, have pointed out various heads of expenditures. Dilating upon first type of expenditures (Fai, Kharaj, Jizyah, 'Ushur and all other taxes) Imam Nawawi [d.678,H] writes :-

" And what is taken from it will be spent on the Masalih of the Muslims in the order of importance because it is for the Muslims and will be spent on their Masalih. "[4]

He narrates that one of the sayings of al-Shafī is that it will be spent on the Masalih.....thus the most important will be considered first and that is defense of the Dar al-Salam and the salaries of the warriors and essential services and so on. He states that one group says that Fai is for all the Muslims, whether poor or the rich, and Imam will spend from it on the warriors and the officials and on the benefits of the Muslims like the construction of the bridges, and maintenance of mosques, and this is the view of Jamhoo Fuqaha [25].

Imam Nawawi records that the opinion of Hanafi Fuqaha is that it ( Fai ) will be spend for the Masalih as to defend the borders, construct the bridges, to pay sufficient amounts to the judges of the Muslims and to the warriors [26]. The needy will be paid from the Zakah and the other similar revenues.

" where Maslahah is established, there you find to law of the Lord". [20]

Al-Fanjari [21] deduced that the sequence of the benefits which the Law Giver aims at are according to their importance. The Necessary will be given priority over the Requirement and Requirement over the Beatification. Even the Necessities do not have equal status. A Necessary will not be safeguarded if it causes injury to the more Necessary and same is true for the Requirement and the Beautification. For example, drinking of wine is permitted to protect the life and the protection of Reason will be given up because it is more necessary to protect the life than the protection of the Reason; it is permitted to be undressed for the medical treatment because to be in dress is Beatification and the treatment is Necessary. So the essential is preferred to Beatification.

Hasab Ullah [22] holds that Beatifications are complements of Requirements and Requirements are complements of Necessities.

Fuqaha are very clear that in the exceptional circumstances like wars,....when the harmonization between the particular Maslahah and general Maslahah is difficult, it has been agreed upon that the particular Maslahah will be put down in favour of general Maslahah. This later Maslahah is the right of God which is supreme to all other rights.

To sum up: the foremost objective of the Shari'ah is to safeguard and ascertain Maslahah in all the spheres of human life. Shari'ah has established an order in these Masalih, order within each of them and among them. It has permitted priority in this order to take care of changing circumstances. In case of conflict between individual Maslahah and social Maslahah, the social Maslahah will dominate.

The above discussion on the concept of Maslahah has furnished sound basis not only to answer the three questions but also for the subsequent analysis. We resort to the first question, " how to determine the proper and right use of public expenditures? The answer is that " public

This Maslahah is further divided into three categories:

1. The Necessities.
2. The Requirements.
3. The Beautifications.

The Necessities are the Masālih which are must and basic for the establishment of welfare in this world as well as in the world Hereafter and if they are ignored chaos and disorder will prevail and life would become difficult. The Requirements facilitate life and remove hardships where as the Beautifications are comforts to add ease and beauty to the life.

Does Shari'ah bind over ordering and priorities in these Masalih?

Abd Al-Assalam [d.660,H] [17] argues that the most necessary Maslahah which Allah has made obligatory upon His servants varies in status and is divided into the honoured, the most honoured, and the middle between them. The most honoured Maslahah is the one which is noble in itself, warder off the worst of the evils and attainer of the most preferred Masalih. To act upon this division is obligatory. The obligations differ according to Maslahah; the obligation which contains the strongest Maslahah will be powerful and the winner.

Abu Zahra [18] and Khallāf [19] observe that the characteristic which has been preserved in all the commands of Islam is Maslahah, all the injunctions have been connected through Maslahah. Any command which is established on the basis of Qur'ān and Sunnah embodies Maslahah. The Objective aimed at by Shari'ah is the attainment of Maslahah and the obstruction of evil (Mafsadah).

It is not restricted to the expenditures of the Bait al-Mal. It is common to all the economic matters. Truly speaking, the pretext of Islamic economics is Maslahah and the jurists generalize it saying,

will be determined and disposed off according to Maslahah. "This is the unanimous ruling of Fuqaha. Mawardi [d.450,H] regards Maslahah the crucial determining factor [13]. What is Maslahah? According to Imam Ghazali [d.505,H]

"So far Maslahah, basically it implies the attainment of benefit and warding off evil but we do not mean it because the attainment of benefit and keeping off the evil are the objective of the people and their welfare rests in the attainment of these objectives; we mean by Maslahah the protection of the objective of Shari'ah." [14]

Maslahah is a general term. Does Shari'ah pinpoint some sublime Maslahah? Is there any hierarchy in these Masalih? If Shari'ah points out the most important Masalih and their ordering, it will be, in a sense, an answer to our question where to spend?

The literature on the derivation of such Masalih and their ordering abounds and is elaborate. Fuqaha have derived these Masalih from Qur'ān and Sunnah and termed them "Recognised Masalih", "The objectives of Shari'ah" or "The bases of Shari'ah". Not only have they listed these Masalih but also opined upon as how and where to spend the public funds so that the Maslahah is fulfilled. The foremost among them is al-Ghazzali. He stated that :

" But we mean by Maslahah the protection of the objective of the Shari'ah and the objective of Shari'ah for the people is five-fold: to protect their Faith, Life, Reason, Posterity and Wealth. All that which guarantees the protection of these five roots is Maslahah and all that which deprives off these is evil and its keeping off is Maslahah." [15]

According to al-Shatibi [d.790,H]:

" And the necessities are five in total, they are the protection of Faith, Life, Posterity, Property and Reason." [16]

6. In all ages and in all circumstances, the recourse will be made to Shari'ah for the proper and the rational use.

### **Section 2: PUBLIC SPENDING – THE USE OF MAL**

In the foregoing pages it was established that Mal, whether owned by the individuals or by the state, is a trust and man has been tested through this bounty. Various texts brought to light the fact that Mal is a means and not an end. These texts alluded to the "proper" and "right application" of Mal in order to avoid mischief in this world. Unequivocally, the Mal assembled in the Bait-al-Mal requires more proper and rational use so that Allah's disobedience is shunned and the public interest is safeguarded. Naturally, at this stage some crucial questions arise:

1. How the proper and right application of Mal will be determined? Or equivalently, where to spend?
2. How much to spend?
3. When the proper and the right application has been determined, how is it materialized? Or who will spend?
4. In this sequel, what heads of public expenditure come forth?

Before focussing upon the answers to these questions, it must be borne in mind that Allah is the Creator of man and the right of guidance rests with Him, He, thus, has not left man unguided but revealed His Book and sent His Messenger. Both aim at pulling the people out of darkness and guiding them towards the righteous deeds. This is the gist of Shari'ah. For all the right deeds and in all the spheres of life Shari'ah is the pivot.

Referring to the first question raised above, i.e., how the proper and right use of Mal is determined in Shari'ah? The answer to the question is simple: " all the public expenditures



emigration, Messenger of Allah, was not for the sake of property, but was only for the sake of Allah and His Messenger. "He said, "Honest property is good for an honest man" [11]

These texts determine the position of Mal and the individual's relation to it. The truth is that "Mal matters."

Neither man is neutral nor the Mal. These nusus unveil the dangers associated with the misuse of Mal. Whether the mal is held by individuals or by the government (in store-house), its disposal must follow the injunctions of Shari'ah. As noted previously, Prophet ( peace be upon him ) emphasised upon the proper placing ( right application ) of the Mal Or alternatively, in the language of modern economics, the questions of where to spend, when to spend, and how much to spend must be answered within the purview of Shari'ah. On the state level, these questions relate to public expenditures and will be discussed in detail in the next section. The main findings of this section are as follows:-

1. That original owner of the Dominion and the wealth is Allah Almighty. He is the Lord of both.
2. whatsoever is owned by man is a trust in his hands. He is merely a trustee and will be accountable for this trust as regards its use.
3. Man has been put under trial through Mal. It can earn his either Heaven or Hell.
4. Shari'ah demands proper and rational use of Mal. It both in the interest of the ruled and the rulers. The following tradition convey this connotation:  

"By God, I do not bestow it to anyone or obstruct it to anyone, I am only a distributor and place it where I have been ordered." [ 12 ]
5. In general, the pyramid constructed by Islam is like this, "Honest man, honest property and the honest use".

etc.) is Amanah and his position is that of a trustee. Allah intends to test his through these bounties.

*"That which is on earth we have made but as a glittering show for the earth, in order that We may test them as to which of them are best in conduct: [7]*

*"Wealth and sons are allurements of the life of this world: But the things that endure, good deeds, are best in the sight of the Lord, as rewards, and best as (the foundation of hope) hopes." [8]*

*"Your riches and children may be but a trial: But in the presence of Allah, is the highest reward." [9]*

The lust for the Mal in the human beings is unlimited. This is true at the individual as well as collective level. The heaps of Mal, at the hands of public or government can cause tumult and economic deterioration. The unjust distribution and mischievous use of Mal at both the levels can, sooner or later, drag the society into utter disaster. On the other hand, loyalty of Shari'ah and the legitimate use of Mal can aggrandize both wealth and welfare.

The Prophet (may peace be upon him) warned off:-

Kab b.'lyadh told that he heard Allah's Messenger say, " Every people has a temptation and my people's temptation is property." [10]

Another tradition almost with the similar contents is as follows:-

'Amr B. 'As reports that Allah's Messenger sent ordering me to collect my weapons and clothing and come to him. I came to him when he was performing ablution, and said, "I sent for you, 'Amr, to dispatch you on a matter in which Allah will keep you safe and grant you booty, and shall make you an allotment from the spoil. "I replied, my

and social welfare. Besides, it disallows absolute individual and state freedom in revenue generation and allocation as witnessed in western economic management. Western and Eastern economic profile is replete with economic dichotomies. This owes to misconception and mismanagement of public funding and spending. Thus, a reasonable and humanitarian approach to the issue of public funds and their use is warranted. This paper analyses this issue within the Shari'ah perspective. The study is organised as follows: section 1 highlights the position of public funds—Mal. Section 2 examines the use of Mal at length and section 3 derives the heads of public expenditure from discussion in the foregoing sections.

### **Section 1. THE POSITION OF MAL IN SHARI'AH**

Islam gives sacred place to Mal and regards it as an important means for the welfare not only in this world but also in the world Hereafter. The central point in this context is that every thing in this universe belongs to **Allah Almighty**. He is the original Master.

"To Allah belongeth the all that is in the heavens and on the earth." [5]

On the occasion of the Battle of Badr, the question of the distribution of the booty arose. What was revealed from God on His Apostle is as follows:

*"They ask thee concerning (things taken as) as spoils of war. Say: (such) spoils are at the disposal of Allah and The Apostle: So fear Allah, and keep straight the relations between yourselves: Obey Allah and His Apostle, if ye do believe."* [6]

Although what was captured by the Muslims in Badr was distributed to them, yet this verse purifies the creed of the believers that war booty belongs to Allah and it is at the disposal of the Messenger under directions from Allah. Man is vicegerent. Whatever is possessed by him (Mal, children,