

Excellence in the Financial Purposes of the Leader's Objectives in the Control of Public Money; Revenues and Expenditures: 'Umar ibn al-Khaṭṭāb as a Model

Muhammad Saleem Mustafa (Muhammad Ali)
Faculty of Qur'an
Al-Quds University
m_salim208@yahoo.com

Mohammad Mutleq Mohammad Assaf
Faculty of Qur'an
Al-Quds University

Received :30/11/2020

Accepted :25/02/2021

Abstract

This Research reveals the bright image of the principles of good governance in the era of Caliph 'Umar ibn al-Khaṭṭāb, may Allah be pleased with him. The Researcher sheds light on the excellence of Caliph Umar ibn Al Khattab in the financial purposes of management and control of public money (Bayt ul maal); Revenues and Expenditures. Caliph 'Umar ibn al-Khaṭṭāb established Bayt ul Maal and directly supervised its revenues and expenditures. The research also reveals unique excellence in his financial policy . The Researcher used the historical, descriptive, inductive, deductive and analytical approach, and came out with a set of results and recommendations.

Keywords: Public money, excellence, control, financial purpose.

Introduction:

'Umar ibn al-Khaṭṭāb was distinguished in the financial management policy he pursued through his reign as the caliphate of the Muslim nation. Development, in its comprehensive concept, appeared during his reign in general, and in the control of the public money in particular. Prophet Mohammad, PBUH, praised 'Umar ibn al-Khaṭṭāb saying, "Among the nations before you; there used to be people who were inspired and if there is any of such a person amongst my followers, it is 'Umar."¹ Caliph 'Umar ibn al-Khaṭṭāb was distinguished by knowing and telling what is right which was reflected in his financial policy and to which he urged Muslims to practice, as he said: "Hold yourselves accountable before you are held accountable, and weigh yourselves before you are weighed"². His self-monitoring appeared in various aspects of his life, including his monitoring of the Public Money of Muslim *bayt ul maal*, and this way he preceded good governance in its contemporary meaning. This research will reveal the excellence of 'Umar ibn al-Khaṭṭāb through his financial purposes of controlling public money, which he emphasized in his words and implemented in his actions, he said : "Four things of Islam, I shall not waste or give up for anything: power in God's money, even if we collect it we shall put it where God

has commanded, we would have nothing of it in our hands"³ and said "Whoever wants to ask about money, let him come to me, for God Almighty has made me treasurer and distributor"⁴.

This research consists of an introduction and three sections. The first section is about the Concept of Excellence, Money, Control of Public Money and Its Importance. The second section is about the aspects of excellence in the purposes of public money control by Umar ibn Al-Khattab – Revenues. While the third section deals with aspects of excellence in the objectives of public money control by Umar ibn Al-Khattab – Expenditures.

The researcher concluded his research with a set of conclusions and recommendations.

Research Problem:

The research answers the following questions:

- 1: What is the importance of public money control for 'Umar ibn al-Khaṭṭāb in particular?
- 2: What is the excellence in the financial objectives of Umar's control of the revenues of public money?
- 3: What is the excellence in the financial objectives of Umar's control of the expenditures of public money?

Research Importance:

This research talks about the most important principles of good governance, which is the control of public money; through the personality of Caliph Umar bin Al-Khattab may God be pleased with him. This research is different from other studies as it highlights the objectives of monitoring public money for Omar bin Al-Khattab, and his excellence in the purposes of these objectives.

Literature Review:

1. Al-Saadi, Abdullah Jamaan Saeed, *The Politics of Money in Islam during the Age of 'Umar ibn al-Khaṭṭāb and its Comparison with Modern Systems*, Master thesis, Al-Azhar Al-Sharif, School Library, Doha, Qatar, 1983. It discussed the revenues of the Islamic state, its banks, and its expenditures during the reign of Caliph Umar Ibn al-Khattab.

2. Qalaaji, Muhammad Rawas, *The Economic Thought of Omar Bin Al-Khattab*, Journal of the Center for Sunnah and Biography of the Prophet, Qatar University, 3rd. Issue, 1988. He discussed the aspects of the economic thought, the horizontal distribution of wealth.

3. Al-Harthy, Jraibah bin Ahmed bin Sinan, *the economic fiqh of the Commander of the Faithful Umar bin Al-Khattab*, Dar Al-Andalus Al-Khadra, Jeddah, 2001 AD. He examined the economic assets of production, consumption, distribution, and money, and he also examined the financial control, its importance, objectives and means.

Research Methodology:

The study adopted the historical approach, the descriptive analytical approach, and the deductive approach.

Section I

The Concept of Excellence, Money, Control of Public money and Its Importance

1.1 "Excellence": lexically and contextually

The word "tamayyuz" (Excellence) is linguistically derived from "Maza", which means isolated and sorted. Arabs say: The people "Emtaza" i.e. they are distinguished by something⁵, and the thing "Emtaza" i.e. it is separated from others⁶, and he "Maza" the harm from the road i.e. he removed it from the road.⁷ It was said: "Attamayyuz" (Excellence) is a force in the human mind through which one can extract the required meaning⁸.

Tamayyuz (Excellence) terminologically means: "Separation between similar things"⁹, and "What removes misconception of a mentioned thing"¹⁰. According to the Fuqaha (Jurists); Sinn

at-tamyiz (the "age of discernment"): "refers to the age at which a person is able to care for himself or herself, no longer requiring adult assistance"¹¹.

1.2 "Control": Lexically and Contextually

Raaqaba (Control) is, lexically, derived from "Raaqaba", which means guarded and watched. He "Raaqaba" Allah i.e. he feared Allah¹², and he "Raaqaba" a thing or a matter i.e. he waited, monitored, and cared about it¹³. Al-Muraqib (Controller) is the participle of "Raqaaba". Al-Raqeeb: One of the names of Allah Almighty, and its meaning is: The Protector, from whom nothing is hidden, and for whom nothing is unknown¹⁴. The term "Al-Raqeeb" also refers to the guard and the awaiting person, and "Al-Marqaba" is the site in which Al-Raqeeb is located¹⁵.

Control: Contextually¹⁶

(A) Administrative Control, and its definitions include:

First: "Checking the extent to which the desired goals have been achieved, revealing the difficulties in achieving these objectives, and working to eliminate them as soon as possible"¹⁷.

Second: "A mean by which you can ensure the possibility of achieving objectives within the specified time"¹⁸.

Third: "The self-control applied by the administration to itself i.e. the administration controls itself by itself"¹⁹.

(B) Financial Control, and its definitions include:

First: "Preservation of public money"²⁰.

Second: "Supervision, examination, and review by a higher authority that has this right to know how the work progresses and ensure the validity of using public money for the purposes intended for them in accordance with the relevant instructions and laws, and the integrity of the distinct results of these works"²¹.

(C) Financial control according to contemporary Sharia scholars: "Following up the works undertaken by individuals and groups to ensure that they are carried out according to the rules of Islamic Sharia"²².

(D) Financial control according to contemporary financial experts: "The set of processes necessary to follow up the works of implementing the designed plans and policies, for the purpose of identifying and addressing deviations on time, in addition to preserving public money from misuse".

1.3 "Money" Lexically and Contextually

Maal (Money) linguistically is anything that a person owns²³, and it is derived from the verb “mawala”; and “tamawwala” means the one has become an owner of money²⁴. Money originally meant what is owned of gold and silver, and then it was given to what is owned of assets²⁵.

Definition of Money Lexically:

First: Definition of money in the four considered *fiqhi madhhabs* (schools of jurisprudence):

The Hanafis: “What the self naturally desires and can be saved for the time of need”²⁶, and “Anything owned by people (cash, assets, animals, etc.). However, in our culture, what comes to our minds when we hear money: cash and assets”²⁷.

The Malikis: “What can be owned and possessed exclusively by an owner, provided that he obtained it legitimately”²⁸.

The Shafi’is: “What is beneficial i.e. ready to be benefited from, and it is given to profits and assets”²⁹, and Al-Shafi’i said: “The term money is only given to what has a value by which it shall be sold, and what can be spent, however small, and what people do not disregard such as a penny”³⁰.

The Hanbalis: “Anything that has a benefit”³¹, and “Which benefit is permissible in any way, as is its possessing without need or necessity”³².

Second: Definition of money according to contemporary Sharia scholars: “All that can be owned and saved for the time of need”³³, and “What can usually be possessed, attained, and benefit from”³⁴.

Third: Money in the contemporary concept: “The cash used in commercial exchange”³⁵.

Fourth: Public money in the judiciary: “Every property owned by the state, real estate or movable, which is allocated for the public benefit in accordance with a law, regulation, or administrative decision issued by a competent administrative authority”³⁶.

1.4 Maqсад (Purpose) Lexically and Contextually

Definition of *maqasid* (purpose) lexically: “*maqasid*” is “*Masdar Mimi*”, and its meanings in Arabic revolve around moderation of things without exaggeration or negligence, and on the straight path, direction, and reliance³⁷.

Definition of *maqasid* “purposes” contextually: The first definition: The definition of Ibn Ashour³⁸: “The meanings and insights observed by the Lawgiver in all or most cases of legislation, so their observation is not limited to a specific type of Sharia laws”.

The second definition: The definition of Al-Resoni³⁹ “The objectives that the Sharia has been established to achieve, for the interest of the people.”

The third definition: The definition of Al-Youbi⁴⁰ “The meanings, insights, and the like that the Lawgiver has observed in the legislation generally and specifically, in order to achieve the interests of the servants”.

Maqasid (purposes) are divided into several types according to many considerations, including specific objectives that are in acts of worship, criminal sanctions, and transactions, and among the specific objectives of the section of transactions are financial objectives, through which justice, honesty, cooperation, and reconciliation are achieved⁴¹.

1.5 The Importance of Money Control in General

The importance of public money control lies in the fact that preservation of money is one of the five essentials that the heavenly laws came to preserve, and in terms of the position that public money occupies in the life of the individual and society alike. The Lawgiver commanded the preservation of public money, because it is the lifeblood of the economic life of the state along with preserving the rest of the five necessities: preservation of religion, life, intellect, lineage which Al-Shatibi⁴² considered as the foundations of development that are established in religions, and by losing them people will not achieve worldly interests, nor hope for survival in the hereafter.

The importance of public money control also lies in the fact that preserving the other four necessities depends on preserving it. So, preserving money is a condition for preserving the other four necessities. This correlation and interdependence between preserving money and preserving the other four necessities were confirmed by Al- Shatibi⁴³: “If there is no religion, there will be no desired reward, and if there is no human life, there will be no one who is religious, and if there is no reason, religiosity will disappear, and if there is no progeny, there will be no survival, and if there is no money, there will be no life”.

Because of this position and importance of public money in Islamic law, the lawgiver imposed control through attaining it by legitimate methods, spending it on legitimate purposes, and continuous work for earning it in order to invest it to be preserved and to grow, hence stimulate the economy on the one hand, and achieve the sufficiency of society on the other hand.

The importance of public money control is demonstrated through several aspects, the most important of which are:

First: Saving public money from misuse, such as misappropriation.

Second: Collecting public money and spending it according to Islamic rules and regulations established by the holy Quran and the Prophetic Sunnah.

Third: Follow-up on financial plans and projects so that no legal violation occurs in its collection and spending⁴⁴.

Fourth: Union of responsibilities and duties⁴⁵.

Fifth: Surveillance of markets and prices in order to prevent all financial transactions that violate Islamic law provisions such as fraud and monopoly⁴⁶.

1.6 The Importance of Public Money Control for ‘Umar ibn al-Khaṭṭāb

‘Umar ibn al-Khaṭṭāb made public money control through earning it, preserving it, and spending it on the citizens and in the interests of Muslims one of the most important duties that he took upon himself to perform and adhere to, and not to spare any effort in all of that. Umar, may Allah be pleased with him, even asked the Muslims to remove him from the authority if he took money unlawfully or disbursed it in an unlawful way. He said to them: “O people, I’ve contemplated the matter of Islam and found that it is based on five things. Whoever preserves them, works according to them, and adheres to them- he has preserved the matter of Islam. And whoever misses one of them, he has lost the matter of Islam. If I missed one of them, then who believes in Allah and Yawm al-Qiyāmah among you should remove me from the authority like removing a hair from the dough, and it is not obligatory for him to obey me. Ammar ibn Yasser stood up and said: What are these things, Umar? He replied: The first is money, from where I take it, or where I collect it, until I disburse it in the routes in which Allah has commanded to disburse it, and there will be no dinar or dirham left for me or for my family exclusively⁴⁷.”

Among the aspects of the importance of public money control by ‘Umar ibn al-Khaṭṭāb -may Allah be pleased with him- is that he considered public money the accurate balance that differentiates between a just ruler and an unjust, oppressive ruler. One day, he said to the Muslims: “I swear by Allah I don’t know whether I am a caliph or a king! If I’m a king, then this is a great thing. Someone said: O Leader of the Believers, there is a difference between them. Umar said: What is it?

He said: The caliph does not take any money except in a legitimate way and does not disburse it except in a legitimate way. And you are like that, praise be to Allah! But the king oppresses people, so he takes the money from whomever he wants and gives it to whomever he wants⁴⁸.”

One of the aspects of Umar’s concern for public money is that he used to deal with public money like the one who is dealing with an orphan’s money, which he must not spend it except in accordance with what the law giver has commanded, so he said: “I deal with Allah’s money just as I deal with orphan’s money⁴⁹.” The objectives of public money control by Umar clearly indicate the importance of this control for Umar -may Allah be pleased with him-⁵⁰

Section II

Aspects of Excellence in the Financial Objectives of Public Money Control by ‘Umar ibn al-Khaṭṭāb – Revenues

2.1 Aspect of the First Objective: Excellence in the Integrity of Money in Terms of its Permissibility and Source

Umar was very keen on the permissibility of the money in order to be purely lawful. When one of his workers in Iraq was collecting the Jizyah imposed on the dhimmis, he took its value as alcohol, sold it, and then put its price in *bayt ul maal*; Umar got angry and said: “May Allah destroy Samra. He added to the money of Muslims the money of alcohol and pork; they are forbidden, and their price is forbidden⁵¹.” The point of significance is the saying of Umar “destroy”, by which Umar meant disapproval of the deed and rebuking the doer, as was the custom of the Arabs⁵². This is an indication of his refusal of adding forbidden money to public money. And when Abu Hurairah returned from Bahrain with a lot of money, Umar was surprised and said to him: “Woe to you! Is your money lawful?” Abu Hurairah said: “Yes, it is⁵³.” The point of significance is the saying of Umar “Woe to you!” which means surprise and disapproval, and his question about the source of this much money, whether it is permissible or not. ‘Umar ibn al-Khaṭṭāb dismissed Utbah ibn Farqad when he took wine from the Christians, sold it, and put its price in the House of Money in exchange for the Jizyah, and that was when Utbah ibn Farqad sent forty thousand dirhams of what he had sold from wine in exchange for the Jizyah, Umar said: “I swear by Allah that I will not assign any work to him again⁵⁴.”

The point of significance is that Umar refused the forbidden source to enter *bayt ul maal*, he dismissed his worker Utbah ibn Farqad and

swore by Allah not to assign any work to him again, and this is an evidence of the severity of his condemnation and his refusal of adding forbidden money to public money. He was also prohibiting dealing with counterfeit dirhams and said: "Whoever was deceived and given counterfeit money, he must not deceive others and say that it's genuine, but he should take it to the market and say: Who wants to buy these counterfeit dirhams in exchange for a garment or something of his belongings?"⁵⁵, and the point of significance is that Umar prohibited Muslims from dealing with counterfeit dirhams, because monopoly and fraud are two sources of forbidden money, Umar punished whoever committed them, so he expelled Umayya ibn Yazid Al-Asadi and Mawla Muzaina from Medina for monopolizing food⁵⁶. He prohibited monopoly and said: "A monopolist shall not sell in our market"⁵⁷. When he saw a man mixing water with milk, he spilled it on him⁵⁸, in order to rebuke and discipline him. On the level of trade with outside the Islamic State, Umar ibn Al-Khattab was keen that the commercial exchange must be lawful, and he inferred this by saying: "Trade is not permissible in what it is not permissible to eat and drink".⁵⁹ He had expelled the Christians of Najran when they dealt in usury so that Muslims would not deal in it and consume usury⁶⁰. In order for Umar to ensure the permissibility of money, he used to make ten of the people of Kufa and ten of the people of Basra swear four times that what was collected from Kharaj [land tax] is not associated with the injustice of any Muslim or Mu'ahid [non-muslim with a covenant of protection] and that it is fully lawful.⁶¹

2.2 Excellence in the Fairness of Public Money Control in Terms of Estimation and Collection

Among the aspects of Umar's fairness in estimating the public money of revenues is that he summoned Hudhayfah ibn Al-Yaman and Othman ibn Hanif when he commissioned them to estimate the Kharaj of the land of Sawad [i.e. Southern Iraq] in order to ensure their fairness in estimating the money, and he asked them: "What have you done? Do you think that you have imposed more taxation on the land than it can bear?" They replied: "We have imposed on it what it can bear"⁶². The point of significance is that Umar's question to them was like a warning⁶³, which indicates the intensity of his eagerness and fairness in estimating public money.

Umar once came across some people chained under the sun, so he asked about the reason for

that, and he was told: They did not pay the Jizyah, so they are tortured until they pay it. He said: "What do they say regarding the matter for which they are tortured?" They told him that they say: We have no money. He said: "Leave them and do not burden them with what they cannot bear"⁶⁴. And he -may Allah be pleased with him- was prohibiting taking the best possessions of people, and he used to say: "Do not take the best possessions⁶⁵ of the Muslims"⁶⁶, and he refrained from dividing the land of Sawad between the Mujahideen, but rather he commanded that the benefit of the land be kept in the hand of its owner, and made the bare ownership for the House of Money, and imposed Kharaj on it to be for bayt ul maal and given to the Muslims according to their needs⁶⁷. Umar's leniency in collecting public money, and his justice, also appeared clear in the year of Ramada when he ordered Amr ibn Al-Aas to dig a bay connecting Egypt and the Hejaz in order to facilitate the arrival of supplies to Muslims. He said to Amr ibn Al-Aas in his message that he sent to him: "Because I like to be lenient towards the people of the two Holy Places and make things easier for them when Allah opened Egypt for them and made it a force for all Muslims, it has crossed my mind to dig a bay from its Nile to the sea, which will make it easier for us to transport food to Medina and Mecca"⁶⁸.

2.3 Aspect of the Third Objective: Excellence in Compelling Defaulters to Pay the Dues

The money contains a right for Allah Almighty on the one hand and a right for Muslims on the other hand. Therefore, forcing the defaulters to pay the financial dues was an aspect of the objectives of public money control by Umar, because through it the obligation of placing public money in its legitimate place is fulfilled and justice prevails among the citizens by making financial burdens not confined to a limited group of people without other groups, just as the injustice seen in money collection in man-made systems. Therefore, Umar was preventing anyone who refrains from paying what he must pay by taking a part of his money so that no one would dare prevent Muslims from taking their rights. He used to take a fifth of the money of anyone refrained from paying zakat⁶⁹, and he used to retrieve the land on which Kharaj is due if its owner refrained from paying its Kharaj, so when Utbah ibn Farqad wanted to refrain from paying the Kharaj, Umar ibn Al-Khattab told him: "Pay what you used to pay or give it back"⁷⁰.

Section III

Aspects of Excellence in the Objective of Public Money Control by Umar ibn Al-Khattab – Expenditures

3.1 Aspect of the First Objective: Excellence in the Eligibility of Receiving Expenditure

This aspect of the objective of public money control by Umar, regarding expenditures, was intended to disburse money in legitimately considered channels and prevent it from anyone who does not deserve it. Therefore, Umar used to put public money in the place where it should be placed, so he was searching for the people who are eligible for it. For example, a woman came to ask for charity from *bayt ul mal*; he asked about her money and whether she is rich or poor and said to her: “If you have Uqiyyah [Unit of weight e.g. gold, silver. etc.], you are not eligible for charity.”⁷¹ Umar was concerned with special cases such as the liberation of captives, even at the last moments of his life when he was on the deathbed; it was reported that Abdullah ibn Abbas said: “I heard Umar when he was stabbed saying: “Know that liberation of any Muslim captive should be from Bayt ul maal”⁷². Umar ibn Al-Khattab suspended the share of those whose hearts are to be reconciled and did not give it to Uyayna ibn Husn and Al-Aqra' ibn Habis, and he justified this by saying: “Prophet Mohammad (PBUH) was reconciling your hearts when Muslims were few in number; now Islam expanded, so go and get money with your effort”⁷³. The point of significance from not giving them from the share of *muallafat al-quloob* is due to the great number of Muslims in his time and the increase in their power as they became a state that is feared by its enemies. *Al muallafat al-quloob* stopped to exist during the era of Umar. With their disappearance; the reason for the ruling ended in his time, with the ruling remaining until the Day of Judgement if the conditions for its application are fulfilled⁷⁴.

When large numbers of Arabs came to Medina in the year of Ramada, Caliph Umar ordered to count them and they were sixty thousand and all of them were eligible to receive nafaqa (expenditure); then he ordered to distribute them throughout the city and appointed a person on every region to inspect their conditions and divide food among the immigrants. In the evening, Umar was informed with what these men have provided to people and as for those who could not come to Medina, Umar was sending them what suffices them⁷⁵ and he ordered to count the number of sick people,

children, and families that did not come in order to give them their right of expenditure⁷⁶.

3.2 Aspect of the Second Objective: Excellence in Considering Priority in Expenditure

‘Umar ibn al-Khattāb’s famous saying about this priority is clearly confirming this objective, as he said: “I don’t deserve this money more than you, and none of us is more deserving of it than another, rather we are adhering to the Book of Allah and the pledge with Prophet Mohammad (PBUH), hence, the man and his feet [i.e. the time in which he joined Islam], then the man and his suffering, then the man and his dependents, then the man and his need”⁷⁷. The point of excellence in Umar’s saying is that he made expenditure according to priority which also had degrees; the highest degree was the precedence in joining Islam, then the amount of effort and sacrifice provided for Islam, then the number of dependents one has, and finally the need. So, there were four degrees according to Umar on which distributing the expenditures to the eligible depended, and yet he did not neglect giving charity to whoever needed it because he had a lot of dependents, and he was giving priority to the needy among them over the non-needy, so in his message to one of the governors he commanded him: “Start with the poor, the orphans, the widows, and the elderly”⁷⁸.

3.3 Aspect of the third objective: Excellence in Expenditure Rationalization

One of the aspects of expenditure rationalization by Umar is the intensity of his monitoring of himself and his keenness that he doesn’t transgress the limits of Allah in it, and therefore he said: “Nothing of this money is permissible for me except what I take from my own money”⁷⁹. One of the aspects of expenditure rationalization by him is that he forbade building houses for him in the Islamic state. When Amr ibn Al-As wrote to him: “We have planned to build a house for you near the grand mosque,” Umar wrote to him: “Why should a man from Hijaz have a house in Egypt?!” and commanded him to make it a market for Muslims⁸⁰. Umar was prohibiting workers from exploiting public money in their private affairs, and he protected the public money from being looted in the name of authority or law. For example, he blamed one of his workers when he placed curtains on the walls of his house, saying to him: “Woe to you! Do you put cloth on the wall while this cloth can be worn by people and protect them from the heat and cold?”⁸¹

Umar was keen to rationalize the expenditure in the construction of public facilities by not spending on them excess expenses that they did not need, so he prohibited the builder in charge of the expansion of the Prophet's Mosque from that and said to him: "Never make a lot of decorations so that people will not be fascinated"⁸², and the point of excellence in Umar's prohibition is that he didn't want people to pay more attention to this decorations than to prayer and worship⁸³, and also because this expenditure is on non-essential luxuries.

One of the aspects of Umar's rationalization of expenditure was to give people their dues from expenditure and that they should not be kept in *bayt ul mal* if people need them. He said to Abdullah ibn Arqam, who was the treasurer of *bayt ul mal*: "Apportion the money of *Bayt ul mal* once a month", and then he said to him: "Apportion the money of *Bayt ul mal* once a week", and then he said to him: "Apportion the money of *Bayt ul mal* once a day"⁸⁴, and this is another witness to his rationalization of expenditure, as he was paying it only if people need it, and he was estimating this according to the need.

Another aspect of Umar's insight in expenditure rationalization is his fear of wasting it on personal needs, which leads to many warnings for Muslims⁸⁵, and this is why he wept when he got a lot of money from the conquests, and he said: "Whenever Allah gives this much money to people, animosity and hatred occur among them"⁸⁶, and he warned Muslims against such wastefulness that leads to the spread of poverty, and he said: "I see that you will put what Allah has provided you in your stomachs and on your backs and ignore widows, orphans, and the needy among you"⁸⁷.

Umar urged people to rationalize the expenditure in order to keep their bodies active and be able to worship Allah, he said: "You have to economize on food and drink because it is better for the body and prevents extravagance, and a man will not perish until his lust overwhelms his religion"⁸⁸.

Umar's expenditures rationalization was clear in warning people against excessive luxuriousness in imitation of the disbelievers because this is a kind of extravagance that keeps Muslims away from their religious values and customs, and also it's a kind of spending money in impermissible ways. So, he used to talk to Muslims and say to them: "Beware of the life of pleasures, and the dress of the polytheists and wearing of silk garments"⁸⁹. Expenditures rationalization by Umar reached the point that he

was planning for the future so that if Muslims were hit by hardship or distress, he would put money in its appropriate place in which it should be, and if he did not find enough money to spend on the people, then the rich must spend on the poor. He said: "If people were hit by years of distress, I would spend on them from the money of Allah until I could not find a dirham remaining, and if I don't find a dirham, I would oblige every man to spend on another man"⁹⁰. In the year of Ramada, he emphasized this method of expenditures rationalization and said: "If Allah did not ease this distress, I would not leave any house of wealthy Muslims without making some of the poor enter it"⁹¹.

3.4 The Aspect of the fourth objective: Excellence in providing the basic needs to those who deserve it

The excellence of Umar is demonstrated in providing the basic needs to all members of the society, as he pledged to do so, saying: "If Allah should keep me alive, I will let the widows of Iraq need no man to support them after me"⁹², he also said: "I swear by Allah that if I should remain alive, even a shepherd on Mount Sanaa will receive his share of this money while he is in his place"⁹³, so he ensured the basic needs to all Muslims who needed them. When he went to the Levant, they prepared for him food that had not seen before; and when they brought it to him, he said: "This is for us, so what is for the poor of the Muslims?"⁹⁴

He considered the needy more deserving of charity than the poor, so he said: "The needy is not the one who has no money, but he is the one who has no source of sufficient income"⁹⁵, and this shows Umar's excellence, as he used to give the needy person who has an income but this income is not sufficient, and no one may notice that he deserves charity. Umar -may Allah be pleased with him- also realized the wisdom behind zakat and he understood that zakat is productivity that brings the poor out of his poverty and not consumption that keeps the poor as he is, so he instructed his workers to enrich the poor, and said to them: "Repeat charity for them, even if one of them received a sum of a hundred camels"⁹⁶. He also provided the disabled with what they needed. When he saw a man eating with his left hand, he rebuked him in order to eat with his right hand. The man said to him: "O Leader of the Believers, my right hand is unavailable", Umar said to him: "Why is it unavailable?" the man brought it out and it was cut. Umar said: "What is this?" He said: "My hands were injured on the day of Yarmouk". Umar sat with him crying and asked: "Who helps

you in ablution? Who washes your head and your clothes?" and he commanded that he to be given a servant and five camels from charity camels"⁹⁷ (He paid the blood money of unintentional homicides from *bayt ul maal* for those who were unable to pay it, considering them of the debtors⁹⁸.

He was pledging to those who went to jihad to take care of their children until they return from the invasion, and he said to them: "I am the father of the children until you return"⁹⁹. He did not leave the stranded traveler and pilgrims to ask someone else for assistance, as he allocated a house full of dates, raisins, and flour for stranded travelers and guests¹⁰⁰. He did not neglect the right of the travelers who were ignored, so when a woman asked some people for a drink and they refused to give her and then she died of thirst, he imposed on them her blood money¹⁰¹. As are foundlings, he made their expenditure from *bayt ul maal*. When a man from Bani Salim found a foundling, Umar -may Allah be pleased with him- said to him: "What has induced you to take this person?" He said: "I found him lost, so I took him." Umar's advisor told him: "He is a good man, O Leader of the Believers." Umar said to him: "Is that true?" He said: "Yes." Umar -may Allah be pleased with him- said: "Go, you are free. You have his allegiance, and we will spend on him"¹⁰². Even the dhimmis, Umar provided them with the essentials they needed, so when he came across some Christian people infected with leprosy, he ordered that they be given from charity and provided with food¹⁰³. When he saw an old Jew person asking people for charity, he said to him: "What compelled you to do so? He said: "Jizyah, need, and age!" Umar took him to *bayt ul maal* and said to the treasurer: "Look at this man and whoever is like him, I swear by Allah we didn't treat him fairly if we took Jizya from him at his whole young age and then forsake him at his old age"¹⁰⁴. He recommended treating the dhimmis well after his death, so he said to the one who would take over the caliphate after him: "I recommend him about the Dhimmis, to fulfill the pledge with them, to fight for their protection, and not to burden them with what they can't bear"¹⁰⁵.

3.5 Aspect of the Fifth Objective: Excellence in Preventing Influence Peddling

Umar was a perfect example for preventing influence peddling, as he didn't distinguish himself and his family and didn't use his position to live a better life than the life of Muslims. Umar did not eat any food in the house of one of his children or his wives except as the food that

people ate¹⁰⁶. He swore by Allah that he will not consume butter or meat until people get a good life¹⁰⁷. Ayyad ibn Khalifa described him in the year of Ramada, saying: "I saw Umar in the year of Ramada looking blackish, while he was whitish before. He was an Arab man who consumed butter and milk, but when people suffered starvation, he stopped consuming them until they get a good life again. He consumed oil until his color changed and felt hungry more than them"¹⁰⁸. Umar hated eating something that people could not eat¹⁰⁹. He did not distinguish his family with an advantage from the people, and he was warning them of that: "I have forbidden people from such and such, but people look at you as a raptor looks at meat. If you commit, people will commit, and if you refrain, people will refrain. I swear by Allah that if one of you committed something that I have forbidden people from; I would double the penalty for him because of his kinship to me"¹¹⁰. Umar didn't take money for himself from *Bayt ul maal* to the point that when he had to borrow from it, he paid back what he had borrowed¹¹¹, and when there were good revenues at *Bayt ul mal*; his daughter, Hafsa, said to him: O Leader of the Believers, where is the right of your relatives from this money? He said: The right of my relatives is from my money, but this is the money of Muslims¹¹². A brother-in-law asked Umar to give him from the *bayt ul mal*, he rebuked him, saying: "Do you want me to meet Allah as a traitorous king?!"¹¹³. When he divided money among Muslims and they praised him, he said to them: How fool you are! If this were my money, I would not have given you one dirham from it"¹¹⁴.

Conclusions and Recommendations

Conclusions

First: The importance of public money in the Islamic sharia; God Almighty imposed control over it to be gained through legal ways, spent on legal purposes, and be invested in the development of the economy on the one hand, and achieving self-sufficiency of the society on the other hand.

Second: Caliph 'Umar ibn al-Khaṭṭāb made the control of public money, through conserving it, investing it, and spending it according to the interests of the nation as one of the most important duties that he took upon himself and he pledged to spare no effort in achieving that. Caliph Umar considered the public money as one of the aspects of the accurate balance that distinguishes a just ruler from an unjust and tyrannical one and considered himself a guardian of the orphan's money, meaning that it should not

be disposed of except in accordance with what Allah almighty commanded.

Third: One of the financial purposes of Umar's control of public money revenues is his excellence in the integrity of the money in terms of its halal (legitimate) source.

Fourth: Among the financial objectives of Umar's control of public money is his excellence in justice in public money in terms of estimating and collecting and in forcing the defaulters to pay their dues.

Fifth: Among Umar's objectives in his control of expenditures is his excellence in setting the eligibility for those entitled to receive expenditures and in the rationalization of expenditures.

Sixth: One of the financial objectives of Umar in controlling expenditures of the public money is his excellence in preventing the abuse of power for private gain.

Recommendations

First: Conduct an in-depth research of the policy of Umar, may Allah be pleased with him, through the purposes (maqāṣid al-sharī'a) and comparing it to the contemporary financial policies.

Second: conduct comparative studies between good governance in its contemporary concept and the rational financial policy of Islam as practiced and applied by Umar, may Allah be pleased with him.

References :

1. Al-Qur'an al-Karim.
2. Madani, al-Sayyid Muhammad, al-Qanun al-idari al-Lībi, Dar al-Nahda, 1965.
3. Al-Maqrizi, Ahmad ibn Ali, Al-Mawa'iz wa al-I'tibar fi Dhikr al-Khitat wa al-Athar (al-Khitat al-Maqriziyah), 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1998.
4. Al-Moheb al-Tabari , Ahmed bin Abdullah, Al-Riyad al-Nadira fi Manqib al-Ashra, 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1984.
5. Qabbani, Bakr, al-Qanoun al-Idari al-Kuwaiti, Modern Press.
6. Ibn Qudamah, Abd Allāh bin Ahmad, al-Sharh al-Kabir ala Matn al-muqana'.
7. Al-Qurtubi, Muhammad ibn Ahmad al-Ansari, al-Gāmi' li-aḥkām al-Qur'ān. Dar al-Fikr, Beirut, 1993.
8. Sheeha, Ibrahim bin Abdulaziz, Principles and provisions of the Lebanese administrative law, al-Dar al-Jameyya, 1983.
9. Shirbini, Muhammed al-Khatib, Mughni al Muhtaj ila Maarefat Maani Alfath al Minhaj, Dar al-Fikr, Beirut.
10. Al-Ya'qubi, Ahmad ibn Ya'qub, Tarikh al-Yaqubi, Dar Sadder, Beirut, Lebanon.

Footnote :

- ¹ Ibn Hajar, Ahmed bin Ali, *Fatih al-Bari bi Sharh Sahih al-Bukhari*, investigated by: Mustafa Deeb al-Bagha, 3rd edition, Dar ibn-Katheer, Beirut, 1987
- ² Ibn abi Shaybah, Abdullah ibn Mohammad Absi, *al-Musannaf fil-Ahadith wal Athar*, Dar Attaj, Beirut, 1998
- ³ Al-Tabari, Muhammad ibn Jarir , *History of the Prophets and Kings*, Dar al-Fikr
- ⁴ Ibn abi Shaybah, Abdullah ibn Mohammad Absi, *al-Musannaf fil-Ahadith wal Athar*, Dar Attaj, Beirut, 1998
- ⁵ Al-Jawhari, Ismail ibn Hammad, *Al-Sahhah Taj al-Logha*, investigated by: Ahmad Abdulghaffar Atta, Dar El Ilm Lilmalayin, Beirut
- ⁶ Al-Fayyumi, Ahmad ibn Muhammad bin Ali, *Al-Muneer fi Gharib al-Sharh al-Kabeer*, Scientific Library, Lebanon
- ⁷ Mustafa Ibrahim, Ahmad al-Zayyat, Hamid Abdulqader, Mohammad al-Najjar, *Al Mu'jam Al Waseet*, Academy of the Arabic Language in Cairo, Dar Al Da'wa
- ⁸ Al-Fayyumi, Ahmad ibn Muhammad bin Ali, *Al-Muneer fi Gharib al-Sharh al-Kabeer*, Scientific Library, Lebanon
- ⁹ Al Manawi, Muhammad 'Abd al-Ra'uf, *al-Tawqif 'ala muhimmat al-ta'arif*, 1st edition, Alam Al Kotob, 38, Abdulkhaliq Tharwat, Cairo, 1990
- ¹⁰ Al-Jurjani, Ali Bin Mohammed, *Al-Ta'reefat*, investigated by: a group of researchers supervised by Al-Nashir, 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, Lebanon, 1983
- ¹¹ Al-Fayyumi, Ahmad ibn Muhammad bin Ali, *Al-Muneer fi Gharib al-Sharh al-Kabeer*, Scientific Library, Lebanon
- ¹² Habib, Saadi, *Al-Qamous al-Fiqhi Loghattan wa Estelahan*, 1st edition, Dar al-Fikr, Damascus, Syria, 1988
- ¹³ Omar, Ahmed Mukhtar Abdulhamid, *Lexicon of the Modern Arabic Language*, Alam al-Kotob, 2008
- ¹⁴ IBID
- ¹⁵ Ibn Manzur, Muhammad ibn Mukarram, *Lisan Al-Arab*, 3rd edition, Dar Sadeder, Beirut, 1993
- ¹⁶ Because my research is in the field of governance, I will define "control" terminologically in many ways.
- ¹⁷ Al-Majzoub, Tareq, *Public Administration - the administrative process, public office, and administrative reform*, 1st edition, Halabi Legal Press, 2000
- ¹⁸ Al-Hilu, Majid Ragheb, *Ilm al-Idara al-Ammah*, Shabab el-Gamaa, Alexandria, 1973
- ¹⁹ Abdullah, Abdulghani Basyouni, *Al-Qadaa' al-Idari Mabda' al-Mashrueyyah*, al-Dar al-Jamiyya, 1992
- ²⁰ Al-Kafrawi, Ouf Mahmoud, *al-Raqaba al-Maliyya fil Islam*, Shabab al-Gamaa Foundation, Alexandria, 1983.
- ²¹ IBID
- ²² Shehata, Hussein Shehata, *Methodology and methods for evaluating individual performance*, www.darelmashoa.com
- ²³ Ramli, Fayyad Hamza, *al-Raqaba al-Maliyya fil Qitaa' al-Hokoomi* (Financial control in the governmental sector) www.ibtesama.com
- ²⁴ Al-Zabidi, Muhammad Murtaḍá al-Husaynī, *Taj al-Arus Min Jawahir al-Qamus*
- ²⁵ Al-Razi, Muhammed bin Abi Bakr bin Abdul Qadir, *Mukhtar al-Sahhah*, investigated by: Mahmoud Khater, new edition, Lebanese National Library, Beirut, 1995
- ²⁶ Ibn Manzur, Muhammad ibn Mukarram, *Lisan Al-Arab*, 3rd edition, Dar Sadeder, Beirut, 1993
- ²⁷ Abidin, Muhammed Amin, *Radd al-Muhtar ala al-Dur al-Mukhtar*, Dar al-Fikr, Beirut, 2000
- ²⁸ Ibn Najim, Zainuddin bin Ibrahim, *al-Bahr al-Ra'iq Sharh Kanz al-Daqa'iq*, Dar al-Ma'arefa, Beirut
- ²⁹ Al-Raysuni, Ahmad, *Nathareyat al-Maqasid ind al-Shatibi* (Imam Al-Shatibi's Theory of the Higher Objectives and Intents of Islamic Law), 1st edition, Casablanca, al-Najah press, 1991
- ³⁰ Al- Zarkashi, Mohammed bin Bahādir, *al-Manthur fil Qawaid*, investigated

by: Tayseer Faiq Ahmad Mahmoud, 2nd edition, Ministry of Awqaf and Religious Affairs, Kuwait, 1995

³¹ al-Suyuti, Muhammed ibn Abi Bakr, *al-Ashbah wa al-Nazair*, investigated by: Muhammed Moatasem al-Baghdadi, 2nd edition, Dar al-Kitab al-Arabi, 1993, Dar al-Kutub al-Ilmiyya, 1st edition, Beirut, 1992

³² Ibn Qudamah, Abd Allāh bin Ahmad, *Al-Mughni*, 1st edition, Dar al-Fikr, Beirut, 1994

³³ Madkour, Muhammad Salam, *Introduction to Islamic Jurisprudence; Its History, Sources, and General Theories*, p. 475.

³⁴ Al-Khafif, Ali, *Al-Mu'amalat Al-Shar'iyya*, vol. 2, p. 231.

³⁵ Al-Sharabasi, Ahmad, *al-Mojam al-Eqtisadi al-Islami*, Dar al-Jeel, 1981

³⁶ Al-Zoubi, Khaled Samara, *Administrative Law and its application in the Hashemite Kingdom of Jordan*, Dar Al Thaqafa for Publishing & Distributing, 2001

³⁷ . Ibn Manzur, Muhammad ibn Mukarram, *Lisan Al-Arab*, 3rd edition, Dar Sadeder, Beirut, 1993

³⁸ Ashur, Muhammad al-Tahir, *Treatise on Maqasid al-Shari'ah*, Tunis, Tunisian Company for Publishing and Distribution, 2000

³⁹ Al-Raysuni, Ahmad, *Nathareyat al-Maqasid ind al-Shatibi* (Imam Al-Shatibi's Theory of the Higher Objectives and Intents of Islamic Law), 1st edition, Casablanca, al-Najah press, 1991

⁴⁰ Al-Youbi, Muhammad Saad, *Maqasid al-Shariah al-Islamiyyah wa 'alaqatuha bil adillah al-Shariyah*, Riyadh, Dar Al Hijra, 1995

⁴¹ See: Al-Shaibani, Abd Al-'Aziz and Mustafa Muhammad Shams Al-Din, *The Impact of Sharia Objectives on the Jurisprudence of Financial Transactions*, issue No. 17, 2000

⁴²See: *Al-Muwafaqat*, vol. 2, p. 8.

⁴³ IBID, vol. 4, p. 1.

⁴⁴ Kullab, Said Yousef, paper (*Financial and Administrative Control*), www.arabsgs.net .

⁴⁵ Talal Abdulwahhab, Suhail, *Measuring the effectiveness of the internal*

control from the viewpoint of the financial governmental authorities in Kuwait, Amman Arab University, 2017

⁴⁶ Ibn Taymiyyah, Ahmad Bin Abdulhalim, *al-Siyasah Al-Share'yah (The Legal Policy)*, investigated by: Saleh Lahham, 1st edition, Dar Al-Thamanyah, Riyadh, Al-Rashid Library, 2004.

⁴⁷ Ibn Shabbah, 'Umar, *Akhbar al-Madinah al-Nabawiyah*, Saudi Arabia, Buraydah , 1st edition, Dar al-Elayyan, 1990

⁴⁸ Ibn al-Jawzi, Abd al-Rahmān, *Manaqib Umar Bin Khattab*, study by: Said Lahham, 1st edition, Dar al-Hilal Library, Beirut. 1989

⁴⁹ Ibn Sa'd, Muhammad ibn Sa'd ibn Mani, *at-Tabaqat Al-kubra*, investigated by: Muhammed Abdulqader Atta. 1st edition, Dar al-Kutub al-Ilmiyya, Beirut, 1990

⁵⁰ Musleh, Ahmad Hasan Hussein, *Siyaset al-Farouk Omar al-Eqtisadeya*, unpublished master's thesis, Al-Quds University, Islamic Studies Programme, 2014

⁵¹ Ibn Hajar, Ahmed bin Ali, *Fatih al-Bari Sharh Sahih al-Bukhari*, investigated by: Mustafa Deeb al-Bagha, 3rd edition, Dar ibn-Katheer, Beirut, 1987

⁵² IBID

⁵³ Abu Ubaid, al-Qasim bin Salam, *al-Amwaal*, investigated by: Muhammed

⁵⁴ Al-Tabari, Muhammad ibn Jarir , *History of the Prophets and Kings*, Dar al-Fikr

⁵⁵ Ibn abi Shaybah, Abdullah ibn Mohammad Absi, *al-Musannaf fil-Ahadith wal Athar*, Dar Attaj, Beirut, 1998

⁵⁶ Ibn Hajar, Ahmed bin Ali, *Fatih al-Bari Sharh Sahih al-Bukhari*, investigated by: Mustafa Deeb al-Bagha, 3rd edition, Dar ibn-Katheer, Beirut, 1987

⁵⁷ Ibn abi Shaybah, Abdullah ibn Mohammad Absi, *al-Musannaf fil-Ahadith wal Athar*, Dar Attaj, Beirut, 1998

⁵⁸ IBID

⁵⁹ Ibn Taymiyyah, Ahmad Bin Abdulhalim, *al-Siyasah Al-Share'yah (The Legal Policy)*, investigated by: Saleh Lahham, 1st. edition, Dar Al-Thamanyah, Riyadh, Al-Rashid Library. 2004.

⁶⁰ Ibn abi Shaybah, Abdullah ibn Mohammad Absi, *al-Musannaf fil-Ahadith wal Athar*, Dar Attaj, Beirut,1998

⁶¹ Ibn Qayyim al-Jawziyya, Muhammad ibn Abi Bakr, *I'lam al-Muwaqqin an Rabb al-'Alamin*, investigated by: Muhammed Abdulsalam Haroun, 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1991.

⁶² Ibn Hajar, Ahmed bin Ali, *Fatih al-Bari Sharh Sahih al-Bukhari*, investigated by: Mustafa Deeb al-Bagha, 3rd edition, Dar ibn-Katheer, Beirut, 1987

⁶³ IBID

⁶⁴ Abu Yousef, Yaqub bin Ibrahim, *Al-Kharraj*, investigated by: Mohammad Ibrahim Banna, Dar Al Eslah

⁶⁵ Al-Fairuzabadi, Majd-ad-Din Muhammad bin Yaqub, *al-Qamus al-muhit*, 2nd edition, Al-Resala Foundation, 1987

⁶⁶ Ibn Zenjoih, Hamid, *al-Amwal*, investigated by: Shakir Adeeb Fayyad, 1st edition, King Faisal Center for Research and Islamic Studies, Riyadh, 1986

⁶⁷ Abu Ubaid, Al-Qasim ibn Salam, *Al-Amwal*, pp. 202-204, also see: Qal'ajah Rawas, Economic Thought, p. 195.

⁶⁸ See:Al-Balādhurī, 'Aḥmad ibn Yahyā, *Ansab Alashraf Ashaykhan Abu Bakr asedeeg w Umar ibn Alkhattab w waladhoma*. Investigated by: Ihsan Sudqi Al Amad, 1st. edition, Moasaset ashira' Al arabi, Al Kuwait, 1989.

⁶⁹ Ibn abi Shaybah, Abdullah ibn Mohammad Absi, *al-Musannaf fil-Ahadith wal Athar*, Dar Attaj, Beirut,1998

⁷⁰ Adam, Yahya, *al Kharaj*, Investigated by:husein Mo'nes, 1st. edition, Dar Al-Shurouq, 1997

⁷¹ Al-Muttaqi, al-Sanadi, Aladdin bin Ali, *Kanz al-Umal fi Sunan al-Aqwal wal Afaal*, Al Resala Foundation, Beirut, 1994.

⁷² Ibn Zenjoih, Hamid, *al-Amwal*, investigated by: Shakir Adeeb Fayyad, 1st edition, King Faisal Center for Research and Islamic Studies, Riyadh, 1986

⁷³ Ibn-Hajar, Ahmed bin Ali, *Al-Isabah fi Tamyeez al-Sahabah*, investigated by: Ahmad Adel Abdulmawjoud, Ali Muhammad Muawwad, 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1995

⁷⁴ Zedan , Abd Alkarim , *Introduction to the study of Islamic Sharia*, 2nd edition, Arabian Press, Baghdad, 1966

⁷⁵ Ibn al-Jawzi, Abd al-Rahmān, *Manaqib Umar Bin Khattab*, study by: Said Lahham, 1st edition, Dar al-Hilal Library, Beirut. 1989

⁷⁶ Ibn Sa'd, Muḥammad ibn Sa'd ibn Mani, *at-Tabaqat Al-kubra*, investigated by: Muhammed Abdulqader Atta. 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1990

⁷⁷ Al-Albani, Mohammad Naser eddin, *Sahih sunan abi dawood*, 1st. edition, al Maktab al Islami, Beirut, 1988

⁷⁸ Ibn Saad, Muḥammad ibn Sa'd ibn Mani, *at-Tabaqat Al-kubra*, investigated by: Muhammed Abdulqader Atta. 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1990

⁷⁹ al-Suyuti, Muhammed ibn Abi Bakr, *Husn al-Mohadara fi Akhbar Misr wa al-Qahira*, 1st edition, Scientific Library, Beirut, 1997.

⁸⁰ Ibn Hajar, Ahmed bin Ali, *Fatih al-Bari Sharh Sahih al-Bukhari*, investigated by: Mustafa Deeb al-Bagha, 3rd edition, Dar ibn-Katheer, Beirut, 1987

⁸¹ IBID.

⁸² IBID

⁸³ Al-Bayhaqi, Aḥmad ibn Ḥusayn Ibn 'Alī, *A sunan al Kubra*, investigated by: Mohammad Abdulqader Ata, 1st. edition, Dar al-Kutub al-'Ilmiyya , Beirut, 1994

⁸⁴ Musleh, Ahmad Hasan Hussein, *Siyaset al-Farouk Omar al-Eqtisadeya*, unpublished master's thesis, Al-Quds University, Islamic Studies Program, 2014

⁸⁵ Ibn Hanbal, Ahmed, *al-Zuhd*, investigated: Mohammed Said Basyouni Zaghoul, Dar AlKitab Al Arabi, Beirut, 1988

⁸⁶ Ibn Abi Dunya, Abdullah ibn Mohammad, *Makarim al akhlaq*, , Beirut, 1993

⁸⁷ The previous reference, p311.

⁸⁸ Muslim, Sahih, the Book of Clothes and Adornment, Chapter: The Prohibition of Using Vessels of Gold And Silver, No. 2069.

⁸⁹ Ibn Sa'd, Muḥammad ibn Sa'd ibn Mani, *at-Tabaqat Al-kubra*, investigated by: Muhammed Abdulqader Atta. 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1990

- ⁹⁰ Ibn al-Jawzi, Abd al-Rahmān, *Manaqib Umar Bin Khattab*, study by: Saïd Lahham, 1st edition, Dar al-Hilal Library, Beirut. 1989
- ⁹¹ Ibn Hajar, Ahmed bin Ali, *Fatih al-Bari Sharh Sahih al-Bukhari*, investigated by: Mustafa Deeb al-Bagha, 3rd edition, Dar ibn-Katheer, Beirut, 1987
- ⁹² Ibn Hanbal, Ahmed, *al-Masnad*, 2nd edition, Dar Turath, Beirut, 1993
- ⁹³ Ibn al-Jawzi, Abd al-Rahmān, *Manaqib Umar Bin Khattab*, study by: Saïd Lahham, 1st edition, Dar al-Hilal Library, Beirut. 1989
- ⁹⁴ Ibn al-Athir, Ali ibn abi alkaram, *al-Kamil fi at-Tarikh* (The Complete History), 2nd. Edition, Dar Al Kutub alilmiyyah, Beirut, 1995
- ⁹⁵ Abu Ubaid, al-Qasim bin Salam, *al-Amwaal*, investigated by: Muhammed Khalil Harras, 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1984
- ⁹⁶ Ibn-Hajar, Ahmed bin Ali, *Al-Isabah fi Tamyeez al-Sahabah*, investigated by: Ahmad Adel Abdulmawjoud, Ali Muhammad Muawwad, 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1995
- ⁹⁷ Hazm, Alī ibn Aḥmad, *al-Muhalla bi'l Athar*, investigated by: Abdulghaffar Suleiman al-Bandari, Dar al-Fikr, Beirut
- ⁹⁸ Al-Tabari, Muhammad ibn Jarir , *History of the Prophets and Kings*, Dar al-Fikr
- ⁹⁹ Ibn Sa'd, Muḥammad ibn Sa'd ibn Mani, *at-Tabaqat Al-kubra*, investigated by: Muhammed Abdulqader Atta. 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1990
- ¹⁰⁰ Ibn abi Shaybah, Abdullah ibn Mohammad Absi, *al-Musannaf fil-Ahadith wal Athar*, Dar Attaj, Beirut, 1998
- ¹⁰¹ Ibn al-Jawzi, Abd al-Rahmān, *Manaqib Umar Bin Khattab*, study by: Saïd Lahham, 1st edition, Dar al-Hilal Library, Beirut. 1989
- ¹⁰² Ibn Hajar, Ahmed bin Ali, *Fatih al-Bari Sharh Sahih al-Bukhari*, investigated by: Mustafa Deeb al-Bagha, 3rd edition, Dar ibn-Katheer, Beirut, 1987.
- ¹⁰³ Al-Balādhurī, 'Aḥmad ibn Yaḥyā, Fotouh al Buldan, Investigated by: Abdullah bn Anis tabba' and Omar Anis Attaba', *Moasaset Al Ma'refah*, Beirut, 1987
- ¹⁰⁴ Abu Ubaid, al-Qasim bin Salam, *al-Amwaal*, investigated by: Muhammed Khalil Harras, 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1984
- ¹⁰⁵ Ibn Hajar, Ahmed bin Ali, *Fatih al-Bari Sharh Sahih al-Bukhari*, investigated by: Mustafa Deeb al-Bagha, 3rd edition, Dar ibn-Katheer, Beirut, 1987
- ¹⁰⁶ Al-Mawardi, Ali Ibn Muhammad ibn Habib, *Al-Ahkam al-Sultania w'al-Wilayat al-Diniyya*, Revised by: Muhammad Fehmi al-Serjani, The Endowment Library, Cairo, 1978
- ¹⁰⁷ Ibn al-Jawzi, Abd al-Rahmān, *Manaqib Umar Bin Khattab*, study by: Saïd Lahham, 1st edition, Dar al-Hilal Library, Beirut. 1989
- ¹⁰⁸ Ibn Sa'd, Muḥammad ibn Sa'd ibn Mani, *at-Tabaqat Al-kubra*, investigated by: Muhammed Abdulqader Atta. 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1990
- ¹⁰⁹ Ibn 'Abd al-Barr, Yusuf ibn Abdallah, *Al-Istidhkar*, investigated by: Abdulmutti Amin Qalaaji, 1st edition, Beirut, Al-Resala Foundation, 1993
- ¹¹⁰ Ibn al-Athir, Ali ibn abi alkaram, *al-Kamil fi at-Tarikh* (The Complete History), 2nd. Edition, Dar Al Kutub alilmiyyah, Beirut, 1995
- ¹¹¹ Ibn Sa'd, Muḥammad ibn Sa'd ibn Mani, *at-Tabaqat Al-kubra*, investigated by: Muhammed Abdulqader Atta. 1st edition, Dar al-Kutub al-'Ilmiyya, Beirut, 1990
- ¹¹² Ibn Hanbal, Ahmed, *al-Zuhd*, investigated: Mohammed Saïd Basyouni Zaghloul, Dar AlKitab Al Arabi, Beirut, 1988.
- ¹¹³ Ibn Abi Dunya, Abdullah ibn Mohammad, *Makarim al akhlaq*, Beirut, 1993.
- ¹¹⁴ Al-Bayhaqi, Aḥmad ibn Ḥusayn Ibn 'Alī, *A sunan al Kubra*, investigated by: Mohammad Abdulqader Ata, 1st. edition, Dar al-Kutub al-'Ilmiyya , Beirut, 1994.

التميز في المقاصد المالية لأهداف رقابة القيادي في الإيرادات والنفقات على مال الدولة العام، عمر بن الخطاب أنموذجاً

محمد مطلق محمد عساف
كلية الشريعة
جامعه القدس

محمد سليم مصطفى (محمد علي)
كلية الشريعة
جامعه القدس

m_salim208@yahoo.com

القبول : 2021/02/25

الاستلام : 2020/11/30

الملخص:

يكشف هذا البحث عن صورة مشرقة من صور مبادئ الحوكمة الرشيدة، أنموذجها الخليفة الراشد عمر بن الخطاب، وأهدافه في المقاصد المالية على الرقابة على المال العام في الإيرادات والنفقات، ويظهر البحث تميز عمر بن الخطاب بهذه الرقابة على المال العام، وتميزه في أهدافه المالية المقاصدية عن غيره، وقد استخدم الباحث المنهج التاريخي والمنهج الوصفي الاستقرائي والاستنباطي والتحليلي، وخرج بمجموعة من النتائج والتوصيات.

الكلمات المفتاحية: المال العام، التميز، رقابة، مقاصد مالية.