

The Role of Islamic Politics in Controlling the Public Expenditures

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Abstract

This study aims to indicate the role of Islamic politics in controlling public expenditures through the breakdown of the value of follow Islamic politics and mechanisms to control public expenditures which promotes Muslim confidence of his religion and that he is able to address each particular economic problems, which is the big issue pursued by the many of the countries that are looking for economic solutions to their problems with regard to the public their expenditures, especially when increasing claims that falls burden on its economy. The researcher followed the analytical, inductive and deductive research methodology so as to reach to indicate the role of Islamic politics in controlling public expenditures and at the end the study reached a set of findings and recommendations.

Keywords: Islamic Politics, Public Expenditures, Economic, Claims, Economic Problems.

1. Introduction

From the mercy of God, that he has made us the nation of Muhammad, peace be upon him, which is send him by the fittest approach, and the most prominent features of this great Islam that committed the conduct all aspect of life according to this law, which administered by people governing through the Lord approach and manage people in the manner which is keen on the public interests.

As the economic problem, the dilemma of the present era which effects on the behavior of the people and their happiness, it comes the need to be guided by the light of the religion of Allah the Almighty through their Islamic politics to solve the biggest aspects of this economic dilemmas which is public spending and adjust it and put it in the true place.

2. The Importance of Study

The importance of this study can be summarized in the following points:

- 2.1. Strengthen the confidence of the Muslim of his religion and it is able to address all the problems, especially the economics.
- 2.2. Lack of specialized studies on the issue of the roles of Islamic politics in life directing to the suitable destination.
- 2.3. Add useful information to decision-makers, researchers and academics from such a study.

3. The Objectives of the Study

This study aims to reach the following objectives:

- 3.1. Stand on the meaning of Islamic politics and public expenditures.
- 3.2. Stand on public interests resulting from the application of Islamic politics in controlling public expenditures.
- 3.3. Highlighting the features of Islamic approach and its mechanisms to control public expenditures.

4. The problem of the study

Stand on the meaning of Islamic politics and to clarify its role in controlling public expenditures through the detailing the value of following the Islamic politics and its mechanisms in controlling public expenditures

5. Study Approach

- 5.1. **Inductive** approach: extrapolation of the meaning of Islamic politics and the statement of its role in controlling public expenditures through the detailing the value of following the Islamic politics and its mechanisms in controlling public expenditures.
- 5.2. **Analytical** approach: analysis the meaning of Islamic politics and the statement of its role in controlling public expenditures through the detailing the value of following the Islamic politics and its mechanisms in controlling public expenditures.
- 5.3. **Deductive** approach: in devising the meaning of Islamic politics and the statement of its role in controlling public expenditures through the detailing the value of following the Islamic politics and its mechanisms in controlling public expenditures.

6. Previous Studies

- 6.1. Master Thesis "financial control over public expenditures between Islamic law and the Algerian legislation" Algeria, Bin Dawood Ibrahim University of Algiers in 2003.
- 6.2. A study titled "Public expenditure of the state in the Islamic economy," Dr. Issa Khleifi, Journal of the Islamic world economy in February of 2016
- 6.3. Search fiscal and monetary policy "in the analytical study of the intellectual and Muslim," the researcher Auf Kafrawi, the Journal of Sharia lights, University of Imam Muhammad bin Saud issue 15 years in 1404

7. The First Topic : Islamic Politics & Public Expenditures

7.1. The first Demand: Islamic Politics:

- **Politics idiomatically:** Care of the affairs of the nation inside and outside in accordance with the Islamic Sharia.
- **Islamic politics idiomatically:** scholars defined the Islamic politics multiple definitions as follow:
 - What the imam sees or issues of judgments and decisions, to deter reality corruption, or prevention expected corruption, or treatment to special case.
 - The management of the affairs of the Islamic state, which does not appear judgment expressly provided, or that would shift and change in the interest of the nation, and consistent with the provisions of the law and public assets.
 - Achieving ruler who governs the nation ordered interest that accrue to individuals and groups, and by applying the provisions devised by sound principles endorsed by Shari 'a, such as: interests sent, and plug loopholes and plaudits, custom, original explicit, and so while the text missed it.

Some contemporaries like Dr. Qaradawi have defined it as a policy based on the rules of Sharia and provisions and directives, not all the legitimacy of the policy, many of the policies hostile to Sharia and go on their way, according to the perceptions of their owners and their whims.

It has been defined as "the management of the affairs of the nation, and the organization of its facilities in line with the spirit of Sharia and its assets, if something Missed a detailed partial texts mentioned in the Qur'aan and the Sunnah.

It has been defined, "the management affairs of Islamic state, which missed the text or that will shift and change in the interest of the nation and is consistent with the spirit of Sharia and its public principle.

We note that all of these definitions it revolves around vowed to things which the nation is facing, including forfeits and served a useful purpose.

So it's a care of the interests of the nation with are not inconsistent with the explicit and categorical texts within a clear understanding of the overall Islamic Sharia for the purposes of expanding with the consideration of the matters permissible, Provide interest that reflects positively on the well and religion and self on interest which is reflected only on religion, so any rule or regulations relating to the affairs of the state to achieve interest and consistent with the provisions of Sharia and rules of fundamentalism and its purposes, It is a legitimate policy, and all that did not achieve the interest or contrary to Sharia, it is not of Islamic politics in everything, not of Islam, and then become the status of laws that do not link with divine Sharia.

- **Contents of Islamic politics:**

In as long as that the Islamic policy purpose is access to the management of Islamic affairs of state systems of its religion, and the designation on the adequacy of Islam in politics fair and caring for the interests of people in different ages and countries, and to keep pace with social developments in any case, anytime, in accordance with Islamic general principles, so it deals with:

- The facts relating to the relationship of the ruler with the governed, and indicate its rights and duties, and the rights and duties for the parish.
- The facts relating to the relationship of the Islamic state to other states in the case of war and peace.
- The facts relating to levying money, and resources of the state and disbursement and the system of the home of money. (Banks in Islamic state).
- The facts relating to circulation of money and how to regulate investment and this is covered by the Economic System in Islam.
- The facts relating to judicial systems and methods of the judiciary, and to clarify the means of proof and this is the judicial policy in Islam.

7.2. The Second Demand: Public:

- **Idiomatically Expenditures:** any expenses, especially what is paid in cash, or needs of money to secure the necessities, to be survived.
- **The definition of public expenditures:**

- Mawardi defined public expenditures that each disbursement right in the interests of Muslims, whether came out of his pocket or not.
- It is to get part of the money from the state treasury with a view to satisfying the public need.
- Everything that spend it the ruler of the house of money, whether in cash or in kind, whether intentionally satisfy the public or individual need.
- And then definitions rotates that it the amount of money used by the state or a public institution established by the purpose of its own funds to satisfy public need.

- **The pillars of public expenditure:**

- Financial expenditure:

Its conception: that the status means Expenditure cash and in kind together form, Money is what it is possessiveness and grips by the owner of the other if taken from his face.

- And what is considered financially: without distinction between the food, drink and dress, and what leads to it from all funded things, all money legally permissible benefit from the land, property, the fruits, the animal and that cash is money.

- **The dimensions of the financial status of public expenditure:**

- To facilitate the person in charge for the benefit of the beneficiaries so that we value of belonging to something so that we asset paid in cash and the value at the prevailing rate.
- Confer the flexibility and control on financial system to contain the cash and in-kind transactions in according with the public interest.
- The rely on in-kind spending keeps the value of the services provided by the government in especially inflation experienced by conditions of the world and that is causing a lack of purchasing value of money.
- With the financial status the state and public bodies pay expenses to get the productive resources of the goods and services needed to carry out its activity, such as payment of salaries and wages of employees and payments to suppliers and contractors, and spending on the military and security forces, and spending on services, utilities and public works, and spending on public debt service that are required to pay installments and interest.
- Help to achieve the principle of control of public expenditure Insurance preference used in accordance with the "rules of the public interest, not easily come by these considerations if in my eyes have been spending, as well as" all that the original spending raises a lot "of administrative and organizational problems and imprecise, where may administration favors some individuals give them advantages in kind, within the defects spending asset is the breach of the principle of the equality of individuals before access to overhead and bearing the burdens imposed by it.

- **The State is responsible for spending**

- Means: That spending is made according to a plan through which the state aspires to achieve its objectives in various fields.
- Public expenditure affect in bringing about direct increases in income, and thus the state can by directing public spending to bring about development and progress of economic boom in the society and public spending is a link in a chain of financial transactions in the community, so Public expenditure generates entry and profits for individuals and organizations in the community to the State after deducting part of which the largest amount in the second session and so the process will continue in an upward motion, meaning that increased public spending generates more economic boom in the state, which was referred to by the Ibn Khaldun when the state described as the greatest market mother of all markets and the origin of its article in the input and output, the depressed and said expenses Since then markets the inflict like that and most of it, and also Money but alternating between the parish and the Sultan, including from them to him, and him to them If imprisoned Sultan will lost the parish.
- In order to achieve totalitarian all segments of society: cover the expenses of local bodies, public bodies and public institutions and the expenses of public projects, even though it underwent management of these projects, a trade organization of intent to make a profit, where does not obscure general described, and therefore considered public expense of those expenses carried out by the state as sovereign, , in addition to expenses in the economic field, and vice versa, the maintenance performed by individuals or private enterprises are not considered public expense even though it was intended to achieve the public interest, if someone donated sums to build a hospital or a school, for example, "there is a general expense, but falls within the framework of private spending.

- **That spending leads to achieving the general interests of the Muslims:**

- Abu Yousef says, "The conduct of the Imam at the parish with respect to matters entrusted public interest, and it is not enforced unless the agreed-Shara, the greatest general matters house money funds." He also says: "he will do that he sees well for the Muslims and the fittest about them, and puts money misplaced and don't favors by it."

The estimate interests is due to the Imam (state) after consultation with the people of opinion of Muslims, as

decided by the Abu Obeid when talking about the funds that followed the imams says: The Imam spent in behalf of people things in the good consider Islam and Muslims. Among the most important conditions:

- It has to be definite interest and not faced with the other important one or similar one interest.
- Be a general interest and is not related to individual people.
- That the interest be necessary to raise the embarrassment for the people.
- Not inconsistent with its text or legit guide and be compatible with the purposes Shara though has not seen her so special guide, and thus be a matter of achieving the interests of the slaves of spending state on the different functions and fulfill its responsibilities, because of the expansion of the people and bring benefits and pay off evil about them, and protects their rights and their lives, and enable them to exercise their activity and their lives in security and stability, as many of the jobs offered by the state is a basic and necessary needs, it may result from the non-availability breach of the fundamental purposes defined by Shara that, Al- Shatibi says "had risen so you do not stay, and all this is known not suspicious of the custom Order of the minimum conditions and that it has increased the afterlife. "

Al Ghazali says: "The amounts of life condition for the system of religion."

Public expenditures aimed mainly "to satisfy public needs and achieve the public interest, and in this sense the expenses are not considered general, those that do not saturate the public need, and do not achieve beneficial" years "for individuals, can be justified in that, since the individuals are equal in bearing public burdens (taxes and others), they have equal access to public expenditures of the state in all respects, namely that expenditure in payment for a "public need and not a special interest.

- **Public Expenditures are Mandatory of the state:**

Public expenditures represent the duties and functions of the state it must do it in keep and adjust the balance in society at all economic, social and political levels.

And the duty of the state as well as to balance the public interest as the wisdom and purpose of the legislation, and the state required searching for ways and means to achieve the public interest and this part enters of including Islamic politics.

Abu Yousef Says, "As for the headwaters that are in the Tigris and Euphrates rivers and other rivers, the spending on all this from the house of money, does not carry the people of the abscess of that thing because the whole interest on the private forward, is general for all Muslims expenditure him from the house of money because damage earths of this suspicion and enters the damage on the abscess.

State of its duty to fulfill all required by the interests of society on the face of constantly, and assume these burdens comprehensive verification purposes Shara and subject jurisprudential rule that says that what is not to be, but it is a duty, Doing the interests of the people and the duty to be for the state to play as a fir for the nation, and this duty is not only through spending, and thus become expenditure by virtue of duty, because the continuation of life depends on the provision of these things, Shatibi says, "if not money left to live."

- **Aspects and Forms of Public Expenditures**

- Wages and salaries paid by the state on the staff and workers and retired workers in the apparatus:
There are several types of wages and salaries can be identified, including the following:

- 1- The salary of the head of state.
- 2- Salaries of members of the "the influential people."
- 3- Staff salaries: these social categories represent the biggest group of workers in sectors of the state, the state and provide them with wages and salaries for services provided by them.
- 4- Salary of retirement: means the wage or pension amount of cash, which periodically given in the State (Monthly) to individuals who had previously worked in various organs and then reached the age of what makes their continued public service was" impossible "So the state is laid them off to retire at their request or desire them.

- The values of goods and services purchased by the state and its goal are to satisfy the public needs.
- Various subsidies provided by the state to different social groups or to the States and international organizations.

Subsidies can be defined as a stream of spending, the State decides to pay social groups which public or private bodies without being offset by a stream of goods and services it gets from the state received of subsidies and subsidies can be divided into two parts:

- 1- International subsidies: The amount of cash or in-kind offered by a certain state to another state.
- 2- Internal subsidies: the amount of cash listed by the state in the general budget directed for the administrative, economic, social and political purposes.
 - Administrative subsidies: - the amount of cash provided by the state to public or local bodies that have a legal personality.
 - Economic subsidies: the amounts paid by the state to some industrial projects to support its financial position.

- Social subsidies.
- Political subsidies: the payment which be in installments and serving the public debt, that borrowed by State.

8. The second topic: Control the Public Expenditures

8.1. First demand: the concept of controlling public expenditures

- **Definition of Controlling Public Expenditures:** Away from extravagance and squandering on the one hand as well as the far from stinginess and miserliness on the other hand.
- **The Legitimacy Necessity:** in holy Qur'aan the God says: "And do not make your hand [as] chained to your neck or extend it completely and [thereby] become blamed and insolvent". (Al-Israa.29), and "And give the relative his right, and [also] the poor and the traveler, and do not spend wastefully" (Al-Israa.26), and "Indeed, the wasteful are brothers of the devils, and ever has Satan been to his Lord ungrateful" (Al-Israa.27). And "O children of Adam, take your adornment at every masjid, and eat and drink, but are not excessive. Indeed, He likes not those who commit excess" (Al-A'raf.31). And In the Hadith, Prophet Muhammad said: "Question is a half of science, kindness is a half of live, and nobody will be poor cause of be sparingly".

Satisfying the public needs according to the rules of Islamic Sharia should have as much to fill the need without extravagance or scantiness This applies to essential needs pursuant to Rule (necessities should not be exaggerated), and the other needs should apply to this approach.

Perhaps the focus on the side of extravagance and waste in spending is the study replaced over by miserliness the fact that the act is expected of those responsible for public spending is wasteful and not skipping as there is no motivation innate and instinctive goal in love with the acquisition of money and not spend it in respect of public money because it may be in the money private, so the verse came to warn of excessive regarding public money through the verse: "And do not obey the order of the transgressors" "Who cause corruption in the land and do not amend" (Ash-shu'ara.151.152).

8.2. Second demand: Public interests in controlling the Public Expenditure:

- **Controlling of public expenditure achieving social security:**

That what it distinguishes the Islamic financial system, interest in the social aspect, through the social security system of the basic features that characterize our religion.

Social security interest in Islam in the allocation of resource revenues from the state to spend it, Zakat which is the basis of the Islamic financial system allocates most of its banks to cover social security appears.

The aim of the social security through public spending in Islam to achieve sufficiency for all members of society, the Muslim community could be described as sufficiency and justice in the society in which aspiration of all mankind to achieve a society provides each of its members a decent standard of living stones, and social security policy that aims to restore both come out of production field to the circumstances of whether he has the authority to continue in production and add to the national income and the payment of the economic development process.

- **Controlling the public expenditures achieving economic development:**

Economic development is an important goal of public spending because they are the means to achieve many other goals and to satisfy the many public needs, attention to economic development because it represents all aspects of economic activity so that the realization will inevitably lead to the achievement of a lot of things such as economic stability, employment, increase production, and economics investment.

- **Economic development process is based on two essential factors:**

- **Human resources:** is the most important element of economic development elements of the human factor is the way to achieve economic development, people is the maker of development as it is the ultimate goal of this process because a correct outlook. As we have said for economic development it represents the aspect of human development.
- **The economic resources** available in the community, it's a material of development: Allah says "[And they are] those who, if We give them authority in the land, establish prayer and give Zakat and enjoin what is right and forbid what is wrong. And to Allah belongs the outcome of [all] matters"(Al-Haj.41), And therefore in spending on this aspect is of great importance, and this is in line with the approach of Islam and his view of the needs and satisfy them, so moral needs no less important than physical needs.

The public expenditure more effective instruments of fiscal policy, public revenue is limited impact in certain aspects of their effects or be the result of the proceeds in certain areas of spending, the general budget and its role regulatory oversight and relies mainly on public spending, which is characterized by comprehensiveness for all sectors and activities of the state. There is no doubt that the operating increase its contribution in the development process where this policy leads to supply of community by productive units contributes to raising the national income and economic development.

Expenditures on public facilities and services and its impact on economic development and in particular the instruction and health facilities as spending it is an investment for human capital formation, which is essential

for every economic development Man is development-maker and as provided human resource skills and capabilities whenever helped to increase the production and advancement of the development process.

There is no doubt that these services and facilities contribute significantly to the construction of the individual intellectually and physically, which ultimately leads to increase the capacity of individuals to work and production and all that is in the process of economic development.

Political stability and security and the rule of justice contributes in any society by important role in the development process which encourages the investment needed for the development process. Ibn Khaldun has pointed to this meaning, where he says: «I know that aggression against the people of their money going to achieve their hopes and acquisition, what they see as the purpose and destiny of the expiry supported them, but it is a work and the pursuit of the people in interests by going and returning »

Abu Yousef has pointed out in his advice to Harun al-Rashid to the need for justice and the wealth of the impact on development, where he says: «Because of justice and fairness oppressed and avoid injustice, with the wage increases by the abscess abound by the country's architecture (development), and the pond with Justice be, They lose with injustice, and injustice abscess taken from him and diminish the country's ruin. »

State spending on these basic services in the community creates an atmosphere conducive to encourage people to set up projects and to work and to maximize the wealth is not unaware of the impact on economic development and perhaps the migration of a lot of capital in developing countries and invested abroad due to the lack of political stability and security in many of these countries, which owners of capital pay to escape from their country to country more stable.

9. The third topic: Applying Islamic politics in controlling public expenditures

9.1. First Demand: the value of Islamic politics in controlling public expenditures:

There is no doubt that the modern state has grown its role in light of the growing volume of public spending and the imposition of more assumptions which witnessed sharp fluctuations within the economic thought as commercial realized the importance of the role of the state in economic activity, the power of the state was measure by the balance of the wealth of gold and silver.

If wisdom is familiar with the business the need state intervention in economic activity and public spending has grown in size and diversity, where all life necessities necessitated the need state intervention in the areas of economic and social activity and did not state longer limited to the traditional functions but has spread to other functions purpose of achieving economic balance, the growing role of the state in the collective confessional, where the prevailing philosophy group owns the means of production and the State pays on their behalf carry out all aspects of productive activity as well as its traditional functions, causing it to expand the volume of public spending.

But in our religion it shows the role and importance of Islamic politics in controlling public expenditure by:

- **The role of fiscal policy in achieving economic stability:** Economic stability is to achieve full employment and economic resources available, to avoid big changes in the general level of prices while maintaining an appropriate rate of real growth in the gross national product, which means that the concept of economic stability includes the two main objectives of fiscal policy, seeks with other policies achieved:

- To maintain full employment level of available economic resources.
- To achieve an appropriate degree of stability in the general level of prices.

And fiscal policy plays an important role in achieving economic stability and private time of recession or boom time due to the impact on both the operating level and the level of prices and the level of national income.

- **The role of fiscal policy in the allocation of resources:** It intended to allocate the distribution of economic resources, material and human resources between different purposes or needs a process, in order to achieve the highest possible level of prosperity for the community members. allocation of resources includes several divisions:

- The allocation of resources between the public sector and the private sector.
- The allocation of resources between consumer goods and production goods.
- The allocation of resources between the public and private consumption.
- The allocation of resources between the public services and special services.

That is the problem of resource allocation boils down to a choice between many aspects of preference, such as a preference between the need and the other or between the purpose and another, or economic and other sector, and in all cases include the choice to sacrifice some of the need and purpose in order to satisfy their needs, which affect the preference of individuals.

- **Fiscal policy and its role in redistributing the Domestic income:**

The distribution of income determined in every society as the dominant ownership of the means of production, distribution is achieved primarily to shouted those who own the means of production means that income distribution process affected the distribution of ownership of the factors of production has been the distribution of

income among individuals not just be from the point of view of society, and from there they enter the state focus in the equitable distribution of wealth among the various members direction.

- **Fiscal policy and its role in economic development:**

Economic development is defined, long-term economic policy to achieve economic growth, as the process by which increases the real income of the national economy over a long period of time, and if the rate of development is greater than the population growth rate, the average real per capita income will rise.

9.2. The Second Demand: the Islamic politics mechanisms to control public expenditures:

- **Good selection of those in charge of public expenditures:**

The God says: "And [they are] those who, when they spend, do so not excessively or sparingly but are ever, between that, [justly] moderate". (Al-Furqan.67)

The effectiveness of this component on the ethics of those in charge of public expenditures, and the presence of an effective system to control the more available ethics I have those in charge of public expenditures and found an effective system to control them whenever check this item, and then the effects of that appeared in spending control and rationalization process, if we take into account the interest of Islam behaviors Ethics and normal, and its uniqueness system supports multiple control, take it all in order to ensure the achievement of curatorship.

General function are important in the political organization in the tool by which Applying the provisions of the law and take care of people's rights, therefore Islam is keen to establish controls to ensure took over that these skilled jobs and eager for the public interest and public money is the most important of these controls prevent his people to work with who is the fittest him for this job.

Prophet Muhammad said: "Who used a man on a group of Muslims and there is who more satisfied to Allah more than him, then he will be traitor for Allah and His Messenger and all Believers"

- **Justice in the distribution of Public Expenditure:**

It is the distribution of public funds, in truth and justice to those who deserve it, because the right to access to his companions, this is the true meaning of the rationalization of expenditure not to spend money only on the outstanding aspects and so it was the keenness of Omar Ibn al-Khattab to emphasize that as a guarantee to achieve the rationalization of expenditure when he said: "The man and his family, and the man and his need".

- **Need to link expenditures to the public interest:**

On the state determines public expenditures policy always by the public interest, determines both the size of the alimony or the amount of, the point of expenditures so as to achieve the overall interests of the nation, and do not address the interests of certain individuals, governors were or convicted, and certain categories, with the exception of became displeased the state, right of citizenship It requires each member of the community to carry out its duties and the state and society to ensure their rights. Duty corresponds to the right and sacrificing offset gratitude.

- **The Necessity of Efficiency in public expenditure:**

The standard of efficiency in public expenditure means that work for the realization interest cheaply; do not be extravagant or wasteful of public expenditure and nor put alimony in illegal positions.

- **Support the Special Initiative for the public benefit:**

The state intervention through of public expenditure and allocating part of it to encourage private initiatives is legitimate and required that does not contradict the public interest. The benefit of personal initiatives of the private sector, and not try to replace him, but his support, and activate which is signified by the word and the many events and conditions, both of which are attached to the distribution of the spoils, and the provisions of the Zakat, and gifts in the covenants of the Prophet and Rashidi, including with regard to the basic rules of the Islamic economic system towards the principles of private property and personal freedom and so on.

- **Expenditures Commitment to the good things and avoid evil:**

It must public expenditures do not fall only on matters due religiously and permissible, but it should avoid taboo. Expenditure of public funds on the role of parks and corrupts the minds of young people and they came out for a serious way is illegal in fiscal policy controls in Islam.

- **Taking into account the priorities in spending:**

What does it mean to rationalize of public expenditure if it does not take into account the order of satisfying public needs, so that it is spending on essential needs, then the improvement needs, then gradient to satisfy these needs by this arrangement serves as the basis for a puppet rationalize expenditures because the public needs are not all at the same degree of importance can be Search presents trade-offs, including most importantly the important Thus, of public expenditure is linked to the availability of resources, which is an important abounded remain limited, which requires joints budget process in the selection of satisfying public needs optimum have to get the management of expenditures process to a higher level of well-being are possible within the limits of our capabilities and to highlight this rule cite some of the views and statements that show the state's commitment to this principle. The Ibn Taymiyyah said: "As for the banks so must begin to divide most importantly, even more important between the interests of Muslims such as the giving of the get its public benefit and so on."

Perhaps the texts that were written by Ibn Rajab explicit arrangement to these needs so that important for the public Muslims are the (necessities) and have a need of Muslims are (widgets) and the rest are expended on (luxuries). And classification of public needs and according to this arrangement (necessities widgets improvements) relative things that change with time and space conditions, what is the widgets in a society that may not be in another community, as well as what is considered necessary in the time that does not mean that remain necessary over the times and centuries .

The assessment of these needs is subject to jurisprudential rules, which is one of the legitimate policy of the state, which aims to improve the allocation of public funds according to priorities and alignment between the financial resources and expenditures when state revenues into account in spending to cover the most pressing items and the importance of the process of carrying the preferred thing covered by the need that follow in importance The rest of the items are deferred to the availability of resources.

Arrangement and the gradient is not limited in spending levels (necessities) and (widgets) and (luxuries), but extends to the expenses that belong to the same rank. Not all necessary on one level of importance as well as the need and the objective was to determine which the most pressing need.

And from the rules used:

1- avoiding evil takes precedence over bringing interests:

This rule means in the area of public expenditures that the alimony that would remove harmful given priority over alimony that bring benefit, defense expenditure given priority on education expenses since the first averse damaging for the country, while the second will bring benefit to them, though both are considered necessary expenses, as well as the expenses of preservation of the land of the Muslims with their own hands given priority to liberate their land and that these expenses were both are defensive expense.

2- necessities should not be exaggerated:

This rule is useful in determining the amount necessary to satisfy the public need, spending on any need of needs, whatever the necessity not to launch, but is restricted as much as to satisfy the need and no more than that because it enters the extravagance is forbidden, which means over the limit to satisfy the need, so taken into account to satisfy any need of widgets to be necessary to satisfy as much as, for example, defense spending is necessary but must not exceed the extent that it is enough to protect the state and repel enemies, because the remaining resources after satisfying this need went to expenses following this need in importance and priority, the financial office is used spin with bug imposed a need. If I covered this need no longer vowels and therefore only as much as necessary degree of need coverage.

3- Acceptance a special damage to avoid public damage:

Meaning that the expenditures that achieves a majority interests will give priority on expenditures that achieves less than citizens class society for example, construction of a road linking between two large communities of population take priority on the construction of a road linking the two small communities, and the establishment of the University in the city of one million inhabitants take priority to establish a university in the city with a hundred thousand people.

4- Debt expenditures are given priority for the interest and care expenditures

State expenditures, including what is considered a debt in exchange for goods and services obtained, and there are expenditures take priority in the form of providing public money for interest and care, expenditures on first base, the introduction of expenditures in the second base because the first represent have a duty of the state to pay, while the second doing to the availability of funding sources because it is not required to be covered, but spend it depends on its availability in the State.

Muslim state from its duty to take care of its citizens and sponsorship, but it will be according to the abundance of resources. When the state resources at the beginning of Prophet Mohammad Era are not enough then Prophet Muhammad, peace be upon him, didn't pay the debt of dead, but when God expanded the resources of the state the Prophet Muhammad, peace be upon him announced and his commitment to pay the Dead debt and take care of his family after him.

This indicates that to ensure a certain standard of living for everyone in the state is subject to the availability of state resources and graded to achieve whenever the expanded state resources.

Islamic State today could be the introduction of social security and the limits of their capabilities and resources, rich countries can, taking the upper limit for Social Security as long as you have sufficient resources to be covered, and the poor countries it can, taking the minimum of it and postpone the application of the upper limit of pending accommodate their resources as did the Messenger of Allah, peace be upon him, confirms this the approach in the staging what he did to Omar bin Abdul Aziz was reported to have been sent to the governor in Iraq to give the people their rights, the governor wrote to him: I have been given the people their rights, and it have remained fund in the treasury money, Omar bin Abdul Aziz ordered to began to pay the most important needs of a people's rights, and when the remaining money after the exchange began in the other areas as priority.

It is a policy based not on only distributive justice, but it includes the development of production, asking him to use the style and agricultural credit to the owners of the land so that they continue on the cultivation of land,

which is the first resource of a living people.

If we look to the sayings of the jurists in determining the extent richness or poverty we find it varying which indicates that every jurist was seen fairly rich and measured by the standard of living prevailing in his time, it is considered fifty Dhs measured on his day conditions and human enough in that era and Abu Obeid comment on that by saying: "I see the conversations came in the separation between wealth and poverty at different times: In some of them that payment or textures of living, and in the another the fiftieth Dhs that amount, and the third that ounce, and in the fourth it is lunch or dinner, and all these words have gone to the people and they took it."

The state in its quest to achieve a minimum level of subsistence for people in the community should strive to harmonize this goal and the means to achieve, the resources available, so the change of the volume of aid and conditions of maturity so that a balance between the demand for aid and supply of resources available to achieve this goal.

- Allocation certain expenditures exclusively by financial vendor

The allocation of certain expenditures vendor of its own and no other financial expenses and other fields as representing the needs of the basic functions of the state must be carried out in all situations and circumstances.

Source allocation base derived essentially from the Zakat, which is the basis of the financial system. This means following the rules and principles that came out this duty with regard to the organization of the money in the field of collected and spent to achieve the financial system in Islam excellence and efficiency in the management and regulation of financial affairs.

- The importance of allocation the financial resources: Islam is keen to spend public money in the specified area has not taken money from him does not deserve deprives the owner of the legal right. It received two verses identify before verse of disbursement ways confirm this meaning, God says: And among them are some who criticize you concerning the [distribution of] charities. If they are given from them, they approve; but if they are not given from them, at once they become angry, If only they had been satisfied with what Allah and His Messenger gave them and said, "Sufficient for us is Allah; Allah will give us of His bounty, and [so will] His Messenger; indeed, we are desirous toward Allah," [it would have been better for them]. (At-Tawbah.58, 59)

The main problem in the financial operations lies in the disposition of the money spent and how and where to spend the money spent and on what distracted? The problem, not in the collection of private money and collected if the system had the multiple and diverse resources also possessed reserves of resources used in times of crisis and emergency.

The allocation base stand out in the Islam approach in satisfying public needs, and aspects of public spending is not all on one level, the allocation of certain resources to the expense of a particular suggest the extent of the need for such maintenance and therefore has to be state-of-interest in them as they represent the basic functions and responsibilities of the State of the hand, on the other hand that as long as these needs this degree of importance must be making the resources to spend on fixed and permanent resources does not change with the times and the eras and so devoted to it the Zakat Duty which represents permanent and fixed source in the Islam.

Achieving efficiency in the use of public money to ensure the achievement of financial and economic policy goals as he left all the financial resources of the state rumored makes adjusters expenditure of any body or organ of state agencies tend to inflate their needs and their estimates, and thus goes a large part of the resources wasted for lack of appreciation of the general appreciation of the need right because it distracted the excess to the extent of the need or spending on areas not be important enough to merit such spending, but there is more important than in other areas, in addition to what caused a feeling of financiers results of them for taxes in the form of projects that serve the public good and achieve growth and progress in the society all this make impact and an incentive to pay attention to the individuals to pay taxes and not evasion.

- The legality of the allocation

The allocation of the entire item of rules and spending controls to talk about legitimacy may not make sense, especially as we mentioned at the beginning to talk about this subject that the controls that represent Islamic politics in public money to spend, that is a provisions that regulate the process of public money to spend, this is why we need to emphasize the search this point to clarify the legal justification for many of the procedures and means which are used to adjust the public expenditure process

The meant of Islamic Shari'a is what God revealed to His Prophet Muhammad, peace upon him by the Qur'an and the correct fixed Sunnah, Islamic Sharia is characterized as a complete comprehensive rules and general principles verification interests of human beings and push off evil of them, which includes provisions covering transactions and incidents in all times and situations and environments.

The Sharia differs from Islamic jurisprudence, which means a range of issues and practical rulings, here is Islamic jurisprudence present the practical application side of Shari'a in one of the meanings of Islamic jurisprudence is intended to knowledge to those rulings, , It is in this sense represents the understanding of jurists of Shari'a devising the provisions thereof, and this understanding varies depending on the requirements of each era and time and depending on the environments people and their customs.

And I believe that the meanings mentioned that one thing that the application of Sharia to be based on

knowledge and understanding of the provisions of Sharia and rules, and this is not our aim to discuss the matter as the goal to clarify that the application of Sharia or understanding of its provisions at the college, which came in the basic resources rules vary from age to age and from environment to environment, which was expressed by jurists advisory opinion change according to the time. If the application or understanding of the provisions of the Sharia in line with the overall rules and in line with the spirit of Sharia and public purposes of which is to achieve interest and pay off evil this application will enter into technical matters for the application of Islamic politics.

There is plenty of evidence that supports this understanding senior companions had put in a lot of systems and procedures to run the state, Here is Abu Bakr brings al-Quran in the Koran one, and that Omar Ibn al-Khattab creates bureaucracy and the system of armies and the abscess and all of these things where no explicit provisions, but was based on the understanding purposes of the Sharia and based on the total bases and is considered one of the legitimate policy.

All administrative acts and laws that are managed by public utilities of the state is working out a project as long as they achieve justice among people and bring benefits to the nation and push evil for her if it does not collide with the fact that the text of the book or the year contains the always-year-old legislation every time and place and enters it in the context of Islamic politics or the application of Sharia by the full understanding of the rules.

The above applies to the detailed aspects of Sharia and all the fields, including financial transactions, which have the other is that the privacy of origin where permitted unless evidence prohibition.

This confirms what we have said previously that all measures and actions and laws that regulate money in things collected and spent is not inconsistent with the provisions of the things is legitimate as long as bring benefits to the nation and paid them off evil and consistent with the objectives of Sharia and overall rules.

10. Results & Recommendations

The researcher came to the following conclusions:

- Islamic politics and the management of the Islamic State affairs, which been received the text or that will shift and change in the interest of the nation and is consistent with the spirit of Sharia and their public assets.
- The public expenditures are the amount of money used by the state or one of its public institutions which established of their funds the purpose to satisfy the public needs.
- The concept of public expenditure is comprehensive status, even it considered the financial status and the state must holds itself to spending and this has lead to achieving the general interests of the Muslims, and this function is one of the duties of the state.
- Public expenditures controlling means away from extravagance and squandering on the one hand as well as the away from stinginess and skimping on the other hand.
- Public expenditures controlling achieving the social security and economic development.
- The role and the importance of Islamic politics in controlling public expenditures appearing through achieving economic stability and the allocation of resources, and also contribute to the local re-distribution of income.
- From the mechanisms of the Legitimacy policy in controlling public expenditures is a good choice to those in charge on public expenditures & justice in the distribution of public expenditure and should be linking the expenditure to the public interest and must be linked efficiency to public expenditures.
- -The support of special initiative that has public welfare is one of expenditure mechanisms which it necessary to control public of own initiative.
- Findings that is necessity in public expenditures to commitment in the good things and avoid evil and taking into account the priorities.

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