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The State's Legal Responsibilities in the Protection of Public Assets: An Islamic Sharia and Common Law Perspective

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Abstract

The issue of protection and legal responsibility of public assets is one of the important discussions of the functions of the state from the perspective of Islamic Sharia and Common Law. This study compares the principles of Islamic jurisprudence and the foundations of the Western legal system to show what principles and mechanisms both systems use for the management, transparency, and accountability of public assets. The value of the study lies in the fact that the mismanagement of public assets leads to economic corruption, injustice, and social instability. This study was conducted using the Documentary & Analytical method based on Quranic verses, jurisprudential texts, and legal documents. The results show that the Islamic Sharia system organizes the management of property and assets based on "trust" and "justice," while the common law system organizes this management through "public trust" and "legal accountability." Both systems share the common goal of preventing corruption, transparency, and accountability, but Islam links these principles with religious and moral values. The study recommends the development of a common model for contemporary Islamic states that combines the moral principles of Sharia with a common law legal framework to ensure transparent, fair, and accountable management of public assets.

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Introduction

The legal responsibility of public assets and the duties of the state are among the oldest fundamental debates in human societies. Since man began to live in organized society, the need to manage, own and protect common assets has arisen. In particular, in the foundation of Islamic civilization, asset management is considered not only an economic act, but also a part of religious trust, justice and social responsibility. Similarly, the protection of public assets in the legal system of Western countries, namely the Common Law, is based on the "Public Trust Doctrine" that recognizes the state as a trustee of the property of the people, not as an owner.

In Islamic law, the concept of public assets (al-mal-al-'am) is those assets and resources that are considered the property of the entire community, not of any particular individual or group. These assets, such as the Bait al-Mal, endowments, public roads, water and land, are designated for the common benefit of society. Islam considers these assets to be in the trust of man in the light of divine ownership and requires their management based on justice, transparency, and accountability. This perspective forms the basis for social justice, economic stability, and the prevention of corruption. In contrast, the common law system places these assets under the legal guardianship of the state and manages them through law, accountability, and transparency. The significance of the issue lies in the fact that in many contemporary Islamic countries, mismanagement of public assets, administrative corruption, and the lack of the principle of trust have led to economic crises, public distrust, and social injustice.

Therefore, this study attempts to compare the principles of responsibility, transparency, and accountability of both Islamic Sharia and common law systems and propose a common solution that strikes a balance between religious values and legal mechanisms.

The main cause of waste and corruption of public assets in many Islamic societies is the gap between religious and legal responsibilities. A common implementation framework has not been established between the ethical principles of Islamic Sharia and the administrative mechanisms of the modern legal system. This problem is evident in the misuse of Bait-ul-Mal, Waqf, and state assets and the weakness of accountability. Due to this gap, it is necessary to examine the concept of responsibility, legal institutions, and anti-corruption mechanisms of both systems together.

Objectives: To explain the principles of management, accountability, and transparency of public assets from the perspective of Islamic Sharia. To clarify the legal responsibility of the state and officials under the common law system. To analyze and compare the similarities and differences between the two systems. To propose a common model that combines the ethical principles of Sharia with the legal framework of the common law.

Research Questions: What principles and limits does Islamic Sharia set regarding the management and accountability of public assets? What legal mechanisms does the common law system use to ensure accountability and transparency of public assets? What are the fundamental differences and similarities between the two systems, and how can a common implementation model be developed?

This study is important from both academic and practical perspectives. From an academic perspective, it builds a scientific bridge between Islamic jurisprudence and modern legal philosophy, and from a practical perspective, it paves the way for transparent and just management for contemporary Islamic states. The importance of the subject also lies in the fact that it has practical value not only for legal justice but also for social trust, the protection of the treasury, and the prevention of administrative corruption. Ultimately, this study was conducted to create a balance between the spirit of Islamic Sharia and the mechanisms of common law, in order to create a combined system of state responsibility, transparency, and justice that will earn the trust of society, the trust of the nation, and the pleasure of God.

Literature Review

The issue of legal responsibility for public assets and the duties of the state is an important and deeply researched topic in the academic literature of Islamic jurisprudence and modern legal systems. This section provides a summary of the academic works and theories that have been written from the perspectives of Islamic Sharia and common law on the management, transparency, and accountability of public assets. These studies aim to explain how both systems work to protect public assets, prevent corruption, and establish justice, and how these concepts differ in terms of religious, moral, and legal principles.

The management of public assets in Islamic Sharia is based on the principles of trust, justice, and transparency. Halipah Hamzah's (2023)^[14] study focuses on explaining the Islamic concept of ownership and assets and shows that the Sharia

has limited the limits of the use of assets to the public benefit of society. This view is relevant to the objectives of this study, because according to Islamic economics and politics, wealth is part of God's property and humans are only its trustees.

In this regard, Muhammad Muslih Al-Zu'bi (2018)^[12] in his work "Prophetic Guidance in Managing Public Wealth" explains the principles of financial transparency, justice, and management of the public treasury of the Prophet Muhammad (peace be upon him). He states that the financial system of the Prophetic era was based on accountability and the responsibility of the emir. This work demonstrates the moral aspect of the Islamic system, in which the management of wealth is not only a legal but also a religious responsibility. Similarly, Abdulqadir Abdallah (2018) in his work "Manifestations of the Protection of Public Wealth in Islamic Jurisprudence," explains the jurisprudential mechanisms for the protection of public wealth, such as "accountability", "forbidding evil", and monitoring the public treasury. He argues that wasting public assets is not only a violation of the law, but also falls under the category of "treason" and "corruption on earth." This view is of fundamental importance for solving the problem of this study, because it describes the prevention of corruption and injustice as a religious obligation. In Islamic civilization, the Wilayat al-Mazalim and Hisbah systems were effective institutions for monitoring public assets, holding officials accountable, and hearing public complaints. In the work Al-Mas'uliyah al-Idariyyah bayna al-Shariah wa al-Qanun, it is stated that "administrative responsibility in Islam is not only legal, but also moral," because every official is responsible to both God and the Ummah.

In the Western legal system, the management of public assets is based on the principle of the "Public Trust Doctrine," according to which the state is considered a trustee of the property of the people. Siraj Sait & Hilary Lim (2006)^[20] argue in their book "Land, Law and Islam" that although the concept of property is present in both systems, Islam is based on the principle of divine trust, while common law defines it as a legal contract. Their work illustrates the philosophical difference between the two systems.

In contemporary law, as stated in the INTOSAI (2019) international guidelines, the management of public assets should be based on three principles: transparency, accountability, and the realization of the public interest. These principles are consistent with the spirit of Islamic Sharia, as Islam also mandates the use of public trust, the prevention of corruption, and the establishment of justice. Ghada Al-Rashidi's (2020) study "The Administrative Liability between Shariah and Law" compares the concepts of liability in Shariah and law. She explained that the common denominators of both systems are "responsibility" and "justice," but Islam considers this responsibility to be part of faith and morality, while the legal system defines it as a civil obligation.

Previous research has shown that both Islamic Sharia and common law systems share common goals in protecting public assets—such as ensuring transparency, preventing corruption, and establishing an accountability system. However, the difference is that Islam links these principles to spiritual, moral, and religious values, while common law interprets them in terms of legal contracts and administrative responsibility. Based on the sources of Islamic jurisprudence, the principle of "al-mulk lillaah" presents the idea of limited

human ownership, while the principle of “public ownership” in common law shows a legal contract between the state and the people. Both systems accept the principle of trustworthiness, but the accountability authority differs: in Islam, this authority is Allah and the Ummah, while in the common law, it is the court and the legal system.

Although previous studies have separately explained the principles of Sharia and law, most of them have not presented a joint implementation model of the two systems. Filling this gap is the main innovation of this study. This study attempts to present a combined model of the ethical framework of Islamic Sharia and the legal framework of the common law, which can become a practical way for contemporary Islamic states to manage public assets transparently. The overall analysis of previous studies shows that the success of public asset management depends on three principles: trust, justice, and accountability. The foundation of Islamic Sharia is based on a sense of spiritual and moral responsibility, while the foundation of the common law is based on a system of legal obligation and accountability. Implementing both systems together can create a balanced, transparent, and fair system to prevent the loss of assets and corruption.

Definition and Jurisprudential Foundations of Public Assets

In Islamic law, public assets (al-mal-‘aam) are assets that are allocated for the common benefit of the entire community, and not for the private ownership of any particular individual or group (Ibn Qudama, 1412 AH). This concept is based on the economic, social, and moral justice of society, and defines human responsibilities within the framework of divine trust. Thus, public assets are not just financial or material assets, but are considered a trust for the good and welfare of society. Three basic jurisprudential principles are noteworthy in the management of public assets: ownership is for Allah (swt), trust, and public benefit (maṣlaḥah ‘āmmah) (Ibn Taymiyyah, 1413 AH) ^[17]. First, ownership belongs to Allah, who is the ultimate owner of all resources, and humans are only considered trustees for the management of these resources. Second, trustworthiness means the responsibility that all resources must be managed with justice, transparency, and respect for the rights of the people. Third, the principle of public benefit states that public assets are for the common needs of society, such as roads, water, endowments, and the resources of the treasury, and no one has the right to use these resources for personal gain. The jurists have emphasized in their books that the management of public assets is not only a legal responsibility, but also a moral and spiritual duty (Al-Qurtubi, 1387 AH) ^[8]. Misuse, embezzlement, or *ghulul* (embezzlement) of these resources is considered a serious crime under Islamic law, as it is a betrayal of Allah, the Prophet (peace and blessings of Allah be upon him), and the Muslims. Adherence to these principles ensures social justice, the preservation of trust, and the sustainability of common resources. Therefore, the definition and jurisprudential foundations of public assets illuminate the legal and ethical framework for research, which forms an important basis for assessing the protection, management, and justice of public assets. This section demonstrates that from the perspective of Islamic law, the protection of public assets is not just a financial matter, but is considered a comprehensive, legal, and spiritual responsibility for the morality, justice, and welfare of society.

The Main Sources of Public Wealth

From the perspective of Islamic law, public wealth consists of several main sources that are allocated to meet the common needs of society, and it is the legal responsibility of the state to preserve and distribute these resources fairly. Three main categories emerge in the description of these sources: Bait al-Mal, Waqf, and public resources such as roads, water, and land. Bait al-Mal is the official treasury of the Islamic state into which the financial revenues of the society are collected. These revenues are collected through zakat, jizya, kharaj, ghanimat, and other legitimate taxes. Bait al-Mal is used to meet the common needs of the society, such as helping the poor, paying the salaries of government officials, and financing public services (Nadhir, 1415 AH) ^[19]. During the time of Caliph Umar ibn al-Khattab, may God be pleased with him, the Bait al-Mal administrative system was established, which was an unparalleled model for financial transparency, fair distribution, and effective management of public funds. Waqf is a permanent endowment of property that is dedicated to the will of Allah and whose benefits are spent for the good of the community. Waqf is an important form of continuous charity (ṣadaqah jāriyah) and social cooperation, which can benefit education, health, worship, and other public services (Abu Hanifah, n.d.). Waqf preserves the essence of the property and uses its benefits continuously for the welfare of the community. Public roads, water, and land are considered the common rights of the community and no individual or group has the right to restrict access to these resources or take personal advantage of them. Islamic jurists have emphasized that the state is responsible for protecting these resources, guaranteeing their access to the people, and protecting the rights of the community (Ibn Qudamah, 1412 AH) ^[16]. These resources are vital for the welfare of the community, justice, and public service. It is clear from this that the main sources of public wealth shed light on the sources and protection aspects of wealth, which are of fundamental importance for comparative analysis. These resources not only have financial value, but also reflect the justice, morality, and social cooperation of a society.

Practical Implementation of the Principles of Islamic Sharia

The principles of Islamic Sharia are not just a theoretical framework, but are reflected in the practical implementation of public asset management. The Bait al-Mal and Waqf institutions are fundamental examples of trust and accountability in the Islamic state. Anyone entrusted with the management or protection of public assets is responsible before Allah (SWT) and the people to distribute resources in a transparent, just, and lawful manner (Ibn Taymiyyah, 1413 AH) ^[17]. Compliance with these principles plays an important role in the financial justice of society and the trust of the people. Within this framework, it is essential to prevent the illegal use, embezzlement, or misappropriation of public resources. Islamic jurists have considered embezzlement (*ghulul*) as a major sin and have considered any kind of embezzlement to be a violation of the rights of society (Ibn Qudamah, 1412 AH) ^[16]. The practical implementation of these principles ensures transparency, fair distribution, and accountability for the state and its institutions, so that the management of public assets is for the good, justice, and welfare of society. Furthermore, the practical application of Islamic law also includes the expression of social justice and

moral responsibility. Any proper management of assets promotes moral values, respect for the rights of society, and the provision of justice to the people (Al-Qurtubi, 1387 AH)^[8]. This principle shows that the protection of public assets is not just a financial or administrative duty, but is considered a comprehensive legal, moral, and spiritual responsibility. Therefore, the practical application of the principles of Islamic law illuminates the legal and moral framework, and the purpose of the study is of fundamental importance for evaluating the principles of protecting public assets.

The Role of Society and the State

From the perspective of Islamic law, the protection of public assets is not a sole responsibility of an institution or an individual, but is considered a joint duty of the state and society. The state has a legal responsibility to safeguard the common resources of society, which includes ensuring fair management, transparency, and accountability of the treasury, endowments, public roads, water, and land (Ibn Qudamah, 1412 AH)^[16]. The state must ensure that the use of public assets is carried out in accordance with the law, justice, and the rights of the community, and that no one has access to these resources for personal gain. Respecting the rights of the community and protecting common resources are an important part of the principles of Islamic law. Islamic jurists have emphasized that access to public resources in society is a common right for all Muslims, and the state must protect this right (Al-Qurtubi, 1387 AH)^[8]. This is vital for social justice, common welfare, and ensuring the rights of the people. Also, asset management is not only a financial and administrative matter, but also has a moral and spiritual dimension. From the perspective of Islamic law, anyone who is responsible for the management of public assets is considered a trustee before Allah. Proper asset management is a sign of moral principles, social justice, and ensuring the welfare of the Ummah (Ibn Taymiyyah, 1413 AH)^[17]. Therefore, the role of the state and society is fundamental to shed light on the purpose of the research, as it demonstrates that the protection of public assets has social, legal, and moral aspects in Islamic law.

The Concept of Bait al-Mal, Endowments, Public Roads, Water, and Land in Islamic Law

In Islamic jurisprudence, the concept of public property (al-mal al-'aam) refers to property that is the common property of the entire community, not the private property of individuals. These properties are entrusted to humanity by Allah Almighty, and the state is responsible for their protection and proper use. According to Islamic law, these properties — such as Bait al-Mal, Endowments, public roads, water, and land — are for the public benefit of society, not for the benefit of individuals. All of these reflect the principles of justice (al-adl), trust (al-amanah), and public interest (al-mal-al-'aam').

Bait al-Mal is the central financial institution of the Islamic state, which regulates the financial resources and expenditures of society. Its foundation was laid during the time of the Messenger of Allah (ﷺ), and its administrative structure was completed during the caliphate of Hazrat Umar ibn al-Khattab (RA) (Ibn Khaldun, Al-Muqaddamah, 1377 AH). The revenue of the Bait-ul-Mal was derived from zakat, ushr, kharaj, jizya, and spoils of war. Imam Mawardi (1996) writes in his work *Ahkam al-Sultaniyyah* that the Bait-ul-Mal is not the personal wealth of the ruler, but is the trust of the

ummah, and it should be used for the needs of the people, poverty, education, security, and public services. The misuse of the Bait-ul-Mal is called “ghullul” or treachery, which is condemned in the Holy Quran: “And whoever betrays, he will bring with him his treachery on the Day of Resurrection.” (Aal-Imran: 161). Therefore, the Bait-ul-Mal is the fundamental institution of Islamic justice and transparency, and the state is only a trustee in it, not the owner. A waqf is property that is tied up in the way of Allah for the eternal good. The Messenger of Allah (ﷺ) said: “When a person dies, his deeds come to an end, except for three things: a permanent good (waqf), beneficial knowledge, and righteous children who pray for him.” (Muslim, Sahih). Endowments were one of the most important institutions of Islamic civilization, funding educational, health, and social service institutions (Sait & Lim, 2006)^[20]. Endowment property cannot be sold, inherited, or confiscated by the government, as it is considered a “prison” for the permanent benefit of the community.

Public roads (al-Ṭarq al-‘a’ma’) are the common property of the community, and everyone has the right to use them. The Messenger of Allah (ﷺ) forbade the privatization or closure of public roads. The hadith states: “Removing harm from a road is charity.” (Bukhari). Jurists such as Ibn Qudama in al-Mughni have stated that any action that restricts the right of way of the public is against the rights of the people. The state is responsible for maintaining public roads, keeping them clean, and ensuring the right of access for all, as this is part of the public interest. Water is the source of life, and Islam considers it a common right for all people. The Messenger of Allah (ﷺ) said: “People are partners in three things: water, pasture, and fire.” (Abu Dawud, Sunan). This hadith establishes the common right to natural resources. Jurists such as Ibn Taymiyyah (Majmoo’ al-Fatawi) and al-Qarafi have explained that the sources of life (water, energy, pasture) cannot be privately owned, as they are a common right for the entire ummah. Therefore, hoarding and monopolization of water and energy are prohibited in order to protect society from injustice.

Land is a blessing from Allah Almighty, and is a means of work, production, and growth for humans. The Holy Quran says: “And the earth has been made for the use of its creatures.” (Ar-Rahman: 10). Islam encourages people to cultivate dead (idle) lands (ihya al-muwat), because it increases economic productivity (Al-Zaabi, 2018). However, the ultimate authority of ownership belongs to Allah, and humans only have the right to use and exploit it. If the land is left idle for a long time, the state can redistribute it for the public good (Al-Kasani, Biday’ al-Sana’i). According to the Islamic concept of the treasury, endowments, public roads, water, and land, all public assets are under the protection of Allah, and humans are only trustees. Misuse of these assets is considered a betrayal of trust. Islam emphasizes the principles of justice, transparency, accountability, and the public interest. This system is philosophically similar to contemporary legal mechanisms, but is based on religious and moral values, which guarantee the stability, justice, and trust of society.

Legal Responsibilities of Public Assets in the Common Law System

The common law system, developed through English case law, provides a well-developed legal framework for the

management, protection, and accountability of public assets. In this framework, the government and its agencies are considered trustees of public property, not as outright owners. This concept is derived from the Public Trust Doctrine, which asserts that all resources held by the government are for the public benefit and should be managed fairly, transparently, and accountable (Sait & Lim, 2006) ^[20].

The concept of the public trust doctrine stems from the premise that certain natural and public resources, such as air, water, forests, and public lands, are the common property of society and should be preserved for the public's use. *Illinois Central Railroad Co. v. In the case of Illinois* (1892), the US Supreme Court held that the government cannot abdicate its responsibility to manage these resources because they are held in trust by the people. This legal principle was later adopted by the British and Commonwealth legal systems, and it was made clear that government officials are the people's trustees. According to the common law tradition, the government acts as a trustee, not as an owner. This principle restricts the government from misusing public assets for private gain. According to Joseph Sax (1970), the government is subject to three main responsibilities: to protect public assets, to manage them for the benefit of the people, and to ensure fair access and accountability. In the common law system, the legal responsibilities of the government and officials are based on the principles of administrative accountability and the rule of law. According to the INTOSAI Public Sector Accountability Framework (2019), all public resources should be managed transparently, subject to independent oversight, and used only for the intended purpose. Misuse of public funds is considered a legal violation or breach of trust, punishable by law.

The concept of fiduciary duty plays an important role here. Public officials, as trustees, must act honestly and diligently in the best interests of the public, and if they fail to do so, they are subject to administrative or criminal liability. Courts, as guardians of the law, assess actions that have violated the principles of public trust or have used public assets for personal gain. Accountability is a fundamental principle of the common law system. Public officials are accountable both vertically (to elections and parliaments) and horizontally (to courts and oversight bodies). Freedom of Information Acts allow citizens to see how public resources are being used, which is a legal expression of transparent and participatory governance. Transparency International (2021) states that transparency in the management of public assets increases citizen trust and reduces corruption.

Judicial oversight is the most powerful mechanism for ensuring that public officials perform their legal duties. In the common law, the state intervenes when the principles of public trust have been violated or public resources have been diverted for private gain. In *M.C. Mehta v. Kamal Nath* (1997), the Supreme Court of India held that natural resources are in the trust of the state and cannot be diverted for private gain. In the United Kingdom, the court has also repeatedly emphasized that public authorities must exercise their powers in a fair, lawful and reasonable manner (*Associated Provincial Picture Houses Ltd v. Wednesbury Corporation*, 1948). The common law responsibility for public assets is similar to the Islamic Sharia trust (*Amanah*). Both systems emphasize the moral and legal responsibility of rulers to be custodians of assets, not owners. However, the common law emphasizes the application of law through the courts and the law, while the Islamic Sharia places

responsibility primarily in divine reckoning.

In conclusion, the common law system provides a comprehensive legal framework for the management of public assets, based on the principles of trust, accountability, and transparency. The principles of public trust ensure that public property is not the exclusive privilege of a few, but the common right of all. Through administrative law, judicial oversight, and fiduciary responsibilities, the system seeks to prevent corruption, ensure justice, and protect the public welfare. Therefore, the legal responsibility of the state under the common law is both a moral duty and a legal obligation, ensuring transparency, accountability, and upholding the public trust of governance—a principle that is consistent with the ethical vision of the Islamic Sharia.

Materials and Methods

The purpose of this study is to conduct an analytical and comparative assessment of the legal responsibilities of the state, the management of public assets, and the principles of accountability from the perspective of Islamic Sharia and Common Law. This section of the study provides a description of the materials, sources, and methodology used for the scientific validity of the work. This study is qualitative and analytical-comparative in nature. Instead of quantitative data, religious, jurisprudential, and legal texts are analyzed. The study attempts to clarify the philosophical and practical relationship between the concepts of responsibility and transparency between the Islamic and Western legal systems through theoretical analysis.

This study is based entirely on secondary sources. The main sources of the work were as follows: The Holy Quran, the Hadiths of the Prophet ﷺ, and the works of Islamic jurists such as the interpretations of Imam Abu Yusuf al-Kharj, Ibn Taymiyyah, Qurtubi, and Nawawi, the jurisprudential principles of "Wilayat al-Mazalim" and "Hisbah". Academic books and articles: The academic works of Halipah Hamzah (2023) ^[14], Siraj Sait & Hilary Lim (2006) ^[20], Ghada Al-Rashidi (2020), Abdulqadir Abdallah (2018), and Muhammad Muslih Al-Zu'bi (2018) ^[12]. Legal and contemporary sources: Legal analyses of the Common Law Public Trust Doctrine, Administrative Responsibility, and the INTOSAI (2019) international guidelines. Research articles and journals: Documents from academic and scholarly journals on Islamic economics, legal responsibility, and transparency.

The research data were collected through a documentary and analytical study. A systematic comparison of Islamic and legal sources has been made, and the legal texts of both systems have been analyzed from a thematic perspective. In addition to the study of books and scholarly articles, a careful comparison has been made of classical jurisprudential texts (*Fiqh al-Mal al-A'm, Ahkam al-Waqf, Bait al-Mal*) and contemporary legal materials of the common law.

Two main approaches have been used in this study: A detailed explanation of the verses, hadiths, and jurisprudential texts of Islamic Sharia is provided to demonstrate the spiritual and legal philosophy of asset liability. Legal accountability, transparency, and anti-corruption mechanisms between the Sharia and common law systems are compared. The similarities and differences between the principles of the two are highlighted through tabular and analytical explanations. This study focuses on only two systems—Islamic Sharia and Common Law. Discussion of other legal systems (such as civil law or

customary law) is not included. The study is limited to general principles, jurisprudential rules, and legal frameworks, rather than to the level of legal implementation in specific countries. Lack of primary field data (i.e., no practical reports from government agencies). Linguistic differences in the translation of jurisprudential and legal terms, where references to the original texts have been retained for the sake of accuracy of interpretation. Limited discussion of applied examples due to time and geographical constraints.

The analysis of the collected data was conducted through qualitative content analysis. The principles of both systems were assessed in the form of a thematic comparison. The analysis of Quranic verses and jurisprudential statements was conducted from the perspective of religious ethics, while the common law legal texts were analyzed from the perspective of legal responsibility and accountability. The analytical process of the results was carried out in three stages: Organization of thematic information (Coding and Categorization), Comparison and explanation of jurisprudential and legal principles. Extraction of common principles and proposal of a possible common model. Only documented and verified scientific sources were used for the validity of the study. All religious references were taken from the principles of the Quran, authentic hadiths, and authoritative jurisprudential books. International legal guidelines and academic articles were used for the legal part. Comparative confirmation of different sources was used to prevent distortion of the text and bias of opinion. The principles of scientific trust, citation, and intellectual property were observed in the study. All quoted sayings, verses, and scientific ideas are mentioned with the name and year of their sources. The principles of impartiality, respect for religion, and diversity of jurisprudence were observed when interpreting Islamic texts.

Result & Discussion

This study focuses on the analytical comparison of the legal responsibility and mechanisms for the protection of public assets in the Islamic Sharia and Common Law systems. The results of the analysis show that although the two systems differ from each other in historical, philosophical and conceptual terms, they share a fundamental common position in the principles of justice, trust, transparency and accountability. Responsibility in Islamic Sharia has a comprehensive and multifaceted concept. According to the

Holy Quran, “Every one of you is a guardian and every one of you is responsible for his guardianship” (Bukhari, Muslim) describes the principle of responsibility of every official and official. This verse and hadith demonstrate that responsibility is not only a matter of legal framework, but also a moral, religious and social obligation. According to Islamic jurists such as Imam Abu Yusuf and Ibn Taymiyyah, the management of public assets is the protection of the trust of the nation through the Bait al-Mal, not the private property of the state. The results of the study show that three basic principles in the Islamic jurisprudence system form the basis for the protection of public assets: Al-Amanah (Trust): Assets belong to Allah Almighty, and humans are only the guardians of His trust. Al-Adalah (Justice): The distribution of assets should be fair among all members of society. Al-Muhasiba (Accountability): Every official is responsible to both the people and Allah.

The analysis of the study revealed that these three principles of the Islamic system are important foundations for preventing corruption, establishing transparency, and building social trust. The Treasury, the Hisbah, and the Court of Injustice were models of responsibility and transparency in Islamic history. The management of public assets in the common law is based on the Public Trust Doctrine. This principle states that the state acts as a trustee of the property of the people, not as an owner. The concept of legal responsibility is based on the principles of accountability, transparency, and the rule of law. If an official of an administration is negligent or misuses public assets, he or she is held liable under the law. The analysis of this study shows that the three fundamental principles of the common law system are parallel to the values of Islamic jurisprudence: Every government official is responsible before the law. Every use of government assets must be transparent and open to public scrutiny. Every action must be based on the law, not on personal decisions.

In this system, responsibility is defined by a legal contract, but unlike Islamic law, it is not tied to the values of faith and morality. The comparative analysis of the study revealed that the fundamental difference between the two systems is at the level of the philosophical definition of responsibility, but they have a common position in terms of objectives. According to Sharia, responsibility is based on divine trust and accountability, while according to common law, responsibility is determined within the framework of legal obligation and administrative principles.

Table 1: The Legal Responsibilities of Public Wealth Protection from the Perspective of Islamic Sharia

Principle	Islamic Sharia Perspective	Common Law Perspective
Nature of Ownership	Divine ownership (<i>al-mal lillah</i>) — all wealth belongs to Allah, and humans are trustees.	Public ownership held in trust by the state for the benefit of the people.
Source of Responsibility	Dual accountability — to Allah and to the community (<i>ummah</i>).	Legal and administrative accountability under the rule of law.
Anti-Corruption Mechanisms	<i>Taqwa</i> (piety), <i>Amanah</i> (trust), <i>Hisbah</i> (moral oversight), and <i>Mazalim</i> courts for grievances.	Legal supervisory institutions, judicial review, and administrative accountability.
Purpose of Transparency	To seek Allah’s pleasure and ensure the welfare of the community.	To uphold the rule of law and maintain public trust in governance.
Philosophy of Responsibility	Ethical and spiritual — rooted in faith and morality.	Legal and institutional — grounded in administrative and judicial norms.

This table shows that both systems share common principles for the protection of public assets, but their implementation bases are different. Both Islamic Sharia and common law systems are based on the principles of responsibility,

transparency, and justice, but Islam presents these principles in the form of spiritual and moral obligations. The basis of Islamic accountability is twofold: responsibility to God and to the people. The common law system prevents corruption

through legal mechanisms, but it lacks the spirit of religious obligation. The combined implementation of both systems can provide a balanced model for the transparent management of public assets in contemporary Islamic countries. The research discussion shows that there is a possibility of practical synergy between Islamic and Western legal systems. Islam gives a moral dimension to asset management based on trust, justice and piety, while common law provides a legal guarantee of transparency through law, contract and administrative responsibility. The integration of both principles is a new scientific and practical path for contemporary Islamic states.

Islamic texts state that the principle of “al-mulk lillaah” prevents the absolute power of the state, and the state acts only as a trustee of the community. This concept is philosophically similar to the Public Trust Doctrine. Therefore, the integration of Islamic ethics and the common law legal mechanism can create a balanced system of accountability, transparency, and public trust. The results of the study show that the combined implementation of both systems is an effective way to prevent the waste of public assets, corruption, and public distrust. The integration of the moral spirit of Sharia and the common law legal framework can lay the foundation for a transparent, accountable, and just state.

Conclusion

The study of this article has shown that in Islamic law, the protection of public assets is not only a matter of financial management, but also a religious, moral, and social responsibility. Public assets such as the treasury, endowments, public roads, water, and land are common resources of society, the purpose of which is to ensure the welfare, justice, and common benefit of the community. In Islamic jurisprudence, ownership belongs to Allah Almighty and humans are only responsible for the proper management, fair distribution, transparency, and accountability as trustees of these resources. The principles of the treasury and endowments indicate that these resources should not be used for personal gain and any kind of betrayal or misuse is considered a crime. Also, public roads and other public resources are considered a common right of society, which both the state and society are responsible for protecting and maintaining. It is concluded from this article that the protection of public assets is considered a guarantee of justice, morality, and the welfare of society in Islamic law. This is not only a legal and administrative responsibility, but also a moral and spiritual duty that is carried out in accordance with divine guidance for the good and common interests of the Ummah.

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