

REVIEWER'S REPORT

Manuscript No.: IJAR-50530

Date: 06-03-2025

Title: AN ANALYSIS OF PROCEDURES AND MANAGEMENT OF MUSLIM PROPERTY AT BAITULMAL"

Recommendation:

Accept as it is.....**YES**.....
 Accept after minor revision.....
 Accept after major revision
 Do not accept (*Reasons below*)

Rating	Excel.	Good	Fair	Poor
Originality	√			
Techn. Quality		√		
Clarity		√		
Significance			√	

Reviewer's Name: Khursheed Sultan

Reviewer's Decision about Paper: **Recommended for Publication.**

Comments (*Use additional pages, if required*)
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Reviewer's Comment / Report

Abstract:

The abstract presents a concise overview of the study, highlighting key aspects such as the management of Muslim property at Baitulmal, including found property (luqatah), debtors' money, unclaimed property, and estate redemption. The selection of key terms effectively reflects the study's core themes, ensuring clarity for readers.

Introduction:

The introduction provides a strong foundation by outlining the role of Baitulmal as a financial institution managing Muslim-owned property. The historical and legal context is well-articulated, referencing the Ninth Schedule of the Malaysian Constitution and the jurisdiction of State Islamic Religious Councils (MAIN). The inclusion of legal provisions from the Negeri Sembilan Islamic Religious Council Enactment 2003 further strengthens the discussion by providing a structured regulatory framework.

The study effectively contrasts historical and modern sources of Baitulmal revenue, demonstrating its evolution. The mention of modern revenue sources such as fidyah trust funds, non-shariah-compliant funds, and unclaimed estates provides a contemporary perspective on asset management. The discussion

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is comprehensive, and the references to regulatory bodies such as MAINS and MAIK add credibility to the study.

Definitions Section:

The definitions of found property (luqatah), debtors' money, and unclaimed property are well-supported by classical and contemporary Islamic jurisprudence. The discussion of luqatah draws from key Islamic scholars, including Al-Nawawi, Ibn Qudamah, and Wahbah al-Zuhaili, providing a broad scholarly perspective on the topic. The analysis of debtors' money appropriately distinguishes between debts owed to Allah and those owed to individuals, reinforcing the Islamic legal principles governing estate distribution.

The section on unclaimed property is well-structured, outlining different scenarios where property becomes unclaimed and how Baitulmal assumes responsibility. The reference to studies by Md Yazid Ahmad and Ibnor Azli Ibrahim adds depth to the discussion by linking theoretical discourse with practical implications in property management.

Overall Evaluation:

The manuscript is well-organized, providing a clear legal, historical, and theoretical framework for understanding the management of Muslim property at Baitulmal. The definitions and discussions are substantiated with references to Islamic jurisprudence, legal enactments, and scholarly perspectives, enhancing its academic rigor. The study successfully conveys the importance of structured property management within an Islamic framework, with an emphasis on procedural efficiency and social responsibility.