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RESEARCH ARTICLE

THE RELEVANCE OF NEGERI SEMBILAN BAITULMAL CORPORATION: AN INITIAL REVIEW

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Abstract

The Majlis Agama Islam Negeri Sembilan (MAINS) is the state authority entrusted by the Yang di-Pertuan Besar Negeri Sembilan, Undang Yang Empat and Tunku Besar Tampin, with the responsibility for all Islamic religious affairs, particularly relating to Muslim wealth or property and socio-economy. Therefore, in order to empower and efficiently manage Muslim wealth or property, MAINS has introduced the Baitulmal Corporation Enactment 2015. It constitutes an effort to strengthen the administrative machinery for better management of Islamic affairs by Baitulmal, and to delegate powers by MAINS to the Baitulmal Corporation of Negeri Sembilan. However, there are some issues submitted in this research in the establishment of Baitulmal Corporation of Negeri Sembilan (PBMAIN) based on the statement of the seventh Menteri Besar of Negeri Sembilan relating to the expectations regarding the Corporation, and the speech of the Chairman of MAINS relating to its course or direction. This attracted the interest of the researcher to conduct an initial review of the Perbadanan Baitulmal Corporation of Negeri Sembilan. The objective of this research is to examine the process of establishing the Baitulmal Corporation and evaluate its relevance based on the philosophy for incorporation of Baitulmal in the said 2015 Enactment. This research uses qualitative methodology, namely, literature review by reference to state laws, departmental official documents, minutes of meetings, annual reports, related books and published articles. Based on research results, it can be stated that the process of establishing the Baitulmal Corporation of Negeri Sembilan commenced in November 2018 and its operations came into full effect by 1st of May 2019. However, the researcher has identified the occurrence of a variance between the philosophy and goal of its establishment. Further, it is found that there is a gap in the re-structuring of agencies prior to and on the formation of the Baitulmal Corporation, which needs due attention and action in order to make the Baitulmal Corporation of Negeri Sembilan a relevant Islamic institution.

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Introduction:-

In Malaysia, the Federal administrative machinery plays an important role in executing the duties of governance and administration by the Cabinet and Ministries (Ahmad Atory 2007; Ahmad Atory 2008). Public corporations, civil service and quasi-government agencies, legally established by Parliament or State Assemblies, are for the purpose of focusing on developing the socio-economy to enable direct involvement of the federal or state government in the private sector.

According to Sabitha et al. (1994), the establishment of a statutory body has two goals, namely, to enable the government's direct involvement in certain sectors which the private sector will not invest in or is unable to do so due to insufficient funding or capital problem. Government's direct involvement through an empowered corporation can enhance national socio-economic development, and enables administrative machinery to act more flexibly or independently of the limits or ceilings set by government administrative regulations. This enables a government corporation to move faster in tandem with the private sector.

Nevertheless, a statutory body is bound by government policies (www.jpa.gov.my), underpinned by the respective legislation of Parliament or State Assemblies, by which it was established. A statutory body also has a Board of Directors appointed by a Minister or Chief Minister responsible for the body. Hence, the Board of Directors responsible will report to the Minister or Chief Minister who appointed them. Indirectly, the actions of the members of the Board of Directors are aligned to the will of the government. In Negeri Sembilan, Islamic religious affairs are under the jurisdiction of the Sultan and managed by statutory bodies representing His Highness. The statutory body functions to streamline administration of Islamic religious affairs through formulating related policies which are executed by agencies under it (Hasnan 2006). A statutory body also has autonomous power and its own financial provision. However, it is still subject to Treasury directives and other government rulings or decisions.

According to Siddiqi (1989), specific laws for the Muslim society enable Islamic practice and lifestyle to be implemented, particularly, in stimulating and developing the Islamic socio-economy. Further, Juraish (2009) stated the importance of incorporation of Baitulmal as a firm legal entity, with perpetual existence and its own locus standi (legal standing). This is because right to legal action is necessary to enable the Baitulmal to operate more efficiently, independently and promptly in litigation for matters of revenue collection in Negeri Sembilan. Islamic religious affairs are administered by Majlis Agama Islam Negeri Sembilan (hereafter referred to as MAINS) according to the Islamic Religious Council Enactment (Negeri Sembilan) 1949, Administration of Islamic Laws Enactment (Negeri Sembilan) 1960, Administration of Islamic Laws Enactment (Negeri Sembilan) 1991, Administration of Islam Enactment (Negeri Sembilan) 2003 and the most recent, Baitulmal Corporation Enactment (Negeri Sembilan) 2015 (hereafter referred to as the 2015 Enactment). The latter enactment was promulgated by the Yang di-Pertuan Besar Negeri Sembilan and Undang Yang Empat as well as Tunku Besar Tampin on 2nd of October 2015. This enactment enables the incorporation of Baitulmal with powers to manage the Baitulmal and the wealth of Muslims as well as related matters.

The Baitulmal Corporation of Negeri Sembilan (hereafter referred to as the Corporation) was established through the 2015 Enactment passed by the Negeri Sembilan State Assembly in order to strengthen administration of Islamic affairs in the state (Mohamad 2016). The purpose of incorporating Baitulmal is to enable overcoming various management problems of MAINS, at once rendering prompt and efficient service to the public. However, staffing constitutes one of the constraints faced MAINS. Hence one of the initiatives of the incorporation is to ensure that appointments to positions created can be done as professionally as possible. In addition, the establishment of the Corporation will create an organised and systematic administrative management. The Corporation has been fully operating since 1st of May 2019 (Mohamed 2019) and requires its staff to focus on driving the organization in an organized and planned manner. Therefore, clear and structured strategic planning is essential to the Corporation in order to successfully drive implementation of Islamic tenets, especially relating to Islamic economic resources in Negeri Sembilan.

Hence, the establishment and organizational structuring of the Corporation becomes a topic for research. The researcher will examine, whether or the Corporation can be a successful model for other State Islamic Religious Councils to adopt toward driving the Baitulmal to a higher level of competence in managing Islamic affairs in the respective States.

Methodology:-

The research methodology is qualitative, using review of primary and secondary sources of reference. Primary sources consist of files containing the corporate profile of the Corporation, text of speeches by the Chairman of MAINS and its administrative files. Secondary sources consist of books, reports, journals and websites that refer to the research topic.

In the process of literature search related to the research topic, most of the work was done physically or manually such as obtaining information at MAINS and the Corporation. Part of the literature review was not more than of a relevant report done or spoken by previous figures or personalities, The review was merely a descriptive list of materials published or a compendium of past research. The literature review finds that some of the materials did not use certain basic theories or perspectives. Thus, the differing views and research findings led the researcher to analyse without using a specific theory in order to form a summary appropriate to the topic of writing.

Background to Establishment of Baitulmal Corporation of Negeri Sembilan:-

The Corporation was officially established on 1st of May 2019 by virtue of the legal authority vested by the 2015 Enactment gazetted on 2nd of October 2015. In accordance with this 2015 Enactment, a comprehensive organization structure was formed, encompassing all areas of duties or responsibilities charged to the Corporation itself. Article 15 (1) (2) and (3) of the 2015 Enactment clearly stipulate the functions and powers of the Corporation relating to affairs of zakat, baitulmal, wakaf, faraid, and general sources in accordance with Islamic law including relating to affairs of mosques, orphans, children and mualaf (BAIT-NS 100-24/5).

The structuring of the Corporation theoretically appears to point toward realizing the role of the Muslim socio-economy, which is itself a main component of Islamic affairs. This is because MAINS was established as an organization to advise the Head of the Islamic religion and carry out the responsibility of division and separation of work scope for certain duties into three main components, namely legal, administrative and judicial affairs. The Mufti Department of the State Government of Negeri Sembilan is the State legal authority on Islamic law and the Mufti issues fatwas or formal legal opinions on points of Islamic law inquired by private individuals and judges. Administrative affairs such as management of Muslims property or wealth, dakwah (preaching) and social affairs are implemented by the Baitulmal, the subsidiary of MAINS and Negeri Sembilan Department of Islamic Religious Affairs (JHEAINS). Further, the Department of Shariah Judiciary and Department of Shariah Prosecution of Negeri Sembilan function to manage judicial affairs (Anwar 2018).

This structuring has the effect of reducing overlapping of tasks and overall financial cost. In addition, it enables full utilisation of human resource from various educational backgrounds and experience in executing their respective tasks (BAIT-NS 100-24/5). Therefore, the organizational structure of the Corporation needs to take into account all the main task areas outlined by the 2015 Enactment. In addition, the re-structuring of the previous organization encompasses the Pusat Zakat (Zakat Centre), Pusat Kaunseling (Counseling Centre), Perbadanan Wakaf (Waqaf Corporation) of Negeri Sembilan and Baitulmal institution which runs the administration and management under MAINS (BAIT-NS 100-24/5).

Re-Structuring of Previous Organization:-

The Working Paper on Structuring of Baitulmal Corporation of Negeri Sembilan (Kertas Kerja Penstrukturan Baitulmal Negeri Sembilan) (2018) states that the philosophy for incorporation of the Baitulmal is so that this organization, entrusted to uphold the eminence of Islam will put it in its rightful place based on Islamic text and ensure the well-being of every strata of society, cutting across religious and racial diversity in Negeri Sembilan. The objective of establishing the Corporation is to ensure that it has the high potential and competency to provide efficient service and most of all to fulfill the needs of the Muslim society.

With this determined objective, the goal of incorporation outlines some initiatives, to support perfecting the establishment of the Corporation, in the Working Paper for Structuring the Baitulmal Corporation of Negeri Sembilan (2018) as follows:

1. To focus on formulation of policy, strategy and implementation of relevant programs and constantly fulfill the current requirements of the environment.
2. To strengthen its role as a service provider to all clients with structured monitoring.
3. To strengthen the role of the highest leadership through credibility and high integrity.
4. To empower the use of information technology in line with change and development of current technology.

5. To enhance the cooperation network of government agencies, private sector and non-governmental organizations which are stakeholders for the benefit of Muslim society.

Departmentalization:-

In order to ensure the structuring process extends to the entire executive agencies under the umbrella of MAINS, the structure is briefly described and analysed for the purpose. The previous structure of MAINS included sections and agencies under its umbrella as follows (BAIT-NS 100-24/5):

1. Baitulmal:
 - a. Management Services Division.
 - b. Zakat Division.
 - c. Financial Division.
 - d. Internal Audit Unit.
2. Secretariat for Students in the Middle-East (SMATT).
3. MAINS Counseling Centre.
4. Wakaf Corporation of Negeri Sembilan Sdn. Bhd.
5. Zakat Centre of Negeri Sembilan Sdn. Bhd. (PZNS).
6. MAINS Holdings Sdn. Bhd.
7. Negeri Sembilan Board for Mosques.

Due to the diversity or non-uniformity in the old structure, the suggested departmentalization of every function would result in it being more organized and efficient, in terms of monitoring and reduction of overlapping work scope and main responsibilities of MAINS itself. This suggestion of corporate structuring does not involve MAINS Holdings which still remains under the umbrella of MAINS, but as a legal entity registered under the Companies Act 1965. Hence, departmentalization involves Baitulmal, agencies and subsidiary companies under MAINS except MAINS Holding Sdn Bhd and MAINS Hotel Sdn Bhd.

Further, departmentalization aimed at division of work task according to the role of respective departments, by standardising the structure of all core functions within the corporate organization. The core functions of the Corporation relate to Zakat, Wakaf, General Sources and Counseling Centre, specifically for Muslims, and generally for the public in Malaysia. Services for General Sources include collection of fidyah, luqatah (lost and found) property and some other categories of property including inheritance property and faraid (distribution of inheritance) (BAIT-NS 100-24/5).

As the main services of the Corporation relate to Zakat, Wakaf and General Sources, the organizational structure required departmentalization for these services. In addition, other departments are needed to function as support for the process of availing services under the Corporation. The main departments are as follows (BAIT-NS 100-24/5):

1. Research and Corporate Planning Department (Office of Chief Operating Officer).
2. Zakat Department.
3. Wakaf and General Sources Department.
4. Administration and Human Resource Department.
5. Finance Department.
6. Information Technology Department.
7. Counseling and Special Infrastructure Department.

Comparison between Previous and Latest Structures of Baitulmal under MAINS:-

The structural standardization and combination of the Baitulmal, agencies and subsidiary companies of MAINS transformed into the Baitulmal Corporation of Negeri Sembilan is as in the following tables:

Table 1:- Re-structuring of Baitulmal into Baitulmal Corporation of Negeri Sembilan.

Baitulmal MAINS (Prior)	Baitulmal Corporation of Negeri Sembilan (Post)
Management Services Section	Administration Department
Administration Unit	Administration Unit, Administration & Human Resource Department

Real Estate Development Unit	Real Estate Development Unit, Administration & Human Resource Department
Information Technology Unit	Information Technology Department
Finance Section	Finance Department
Financial Administrative Management, Development & Payroll/Employment Unit	Accounts Division & Accounting Division
Revenue Management, Investment & Loan Unit	Revenue Management Unit, Accounting Division Procurement & Investment Unit, Finance Division
Asset Management, Procurement and Budget Unit	Asset Management Unit, Administration & Human Resource Department Procurement & Investment Unit, Finance Department
Zakat Section	Zakat Distribution Department
Distribution Unit 1	Welfare Services Unit Educational Services Unit Social Services Unit Health Services Unit
Distribution Unit 2	Welfare Services Unit Educational Services Unit Social Services Unit Health Services Unit
Program/New Convert Unit	Convert Excellence Unit
Audit Dalam	Internal Audit Division, Office of Council Secretary
Secretariat for Students in Middle-East (SMATT)	Educational Services Unit, Zakat Department

Table 2:- Re-Structuring of Zakat Centre into Baitulmal Corporation of Negeri Sembilan.

Zakat Centre of Negeri Sembilan (Prior)	Baitulmal Corporation of Negeri Sembilan (Post)
Office of General Manager	Office of Chief Operations Officer
Quality and Research Unit	Research & Corporate Department
Operations Division	Zakat Department
Dakwah & Corporate Unit	Dakwah & Special Promotions Unit, Zakat Department Business Unit, Zakat Department
Public Relations & Special Promotions Unit	Corporate Communications Unit, Research & Corporate Department
Special Tasks Unit	Printing & Special Tasks Unit, Zakat Department
Client Services Unit	Employer Unit, Zakat Department Counter Services Unit, Zakat Department
Internet Marketing & New Media Unit	New Media Unit, Information Technology Department
Administration & Finance Division	Administration & Human Resource Department
Asset Unit	Asset Management Unit, Administration & Human Resource Department
Human Resource Unit	Human Resource Unit, Administration & Human Resource Department
Finance Unit	Expenditure Unit, Finance Department
Accounts Unit	Revenue Management Unit, Finance Department
Information Technology Division	Information Technology Department
Research & Systems Development Unit	Development Division
Web & Multimedia Unit	Portal & Multimedia Unit
Support & Technical Unit	Operations Division Network & Technical Unit

Table 3:- Re-Structuring of Agency and Subsidiary Company of MAINS into Baitulmal Corporation of Negeri Sembilan.

Counseling Centre , Wakaf Corporation,	Baitulmal Corporaion of Negeri Sembilan
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Board for Mosques, As-Saadah Complex, Darul Asnaf (Prior)	(Post)
Counseling Centre	Counseling & Special Infrastructure Department
Wakaf Corporation of Negeri Sembilan	Wakaf & General Sources Department
Negeri Sembilan Board for Mosques	This function was transferred to Jabatan Hal Ehwal Agama Islam Negeri Sembilan (JHEAINS) (Department for Islamic Affairs of Negeri Sembilan)
As-Saadah Complex	As-Saadah Complex Unit, Counseling & Special Infrastructure Department
Darul Asnaf	Darul Asnaf Unit, Counseling & Special Infrastructure Department

Analysis and Discussion:-

Philosophy of Incorporation:

Upon examining the Working Paper on Structuring of the Baitulmal Corporation of Negeri Sembilan (Kerta Kerja Penstrukturan Perbadanan Baitulmal Negeri Sembilan (2018), it is found that there is a factual difference/variance between the philosophy and the goal of its incorporation as follows:

Philosophy: “Structuring of the Baitulmal Corporation of Baitulmal Negeri Sembilan objectifies the role of separation of powers between the policy-making agency, namely Islamic Religious Council of Majlis Agama Islam Negeri Sembilan (Majlis Agama Islam Negeri Islam or MAINS), and the policy-executing agency, namely, Department of Islamic Religious Affairs of Negeri Sembilan (Jabatan Hal Ehwal Agama Islam Negeri Sembilan or JHEAINS) and other agencies as stipulated in related enactments”.

Goal: “To focus on making policy, strategy and implementation of relevant programs and constantly fulfill the current environmental needs.”

Therefore, the variance stated relates to policy-making. In reality, MAINS as the highest institution is the policy-maker while the Corporation merely executes policy as other executing agencies.

Incorporation of Baitulmal:

According to Juraish (2009), Baitulmal may be legally incorporated through four ways, namely:

1. Companies Act 1965
The legal status of the corporation is equivalent to a subsidiary owned by MAINS that is registered under the Companies Act 1965 and operating a taxable business.
2. Trustees (Incorporation) Act 1952
Given entity as a Trust Corporation, but not requiring enactment of new laws. It only requires registration with the authorised ministry and the sealing of a trust deed. By this method, the Corporation is subject to and must submit an annual financial report to the Federal Government. By this method, the corporation is granted tax exemption.
3. Trustee Act (Competency of State Legislature) 1949
Granted entity as a Trust corporation but requires a new enactment to be legislated and passed by the State Assembly. This entity is granted tax exemption.
4. Council Order
Granted the status of a corporation by Council Order gazetted with the consent of the Sultan. It is provided in the respective State Islamic Religious Council Enactment. This method is the simplest as it does not require consent by any legal body nor registration with any authority.

The Corporation is said to be established by virtue of the 2015 Enactment. Yet, based on the directive of Inland Revenue Board of Malaysia, the 2019 Scheduled Tax Deductions is applied to staff allowances of the Corporation (Salary Statement for Government Agency Employees EC 2019). Thus, if the Corporation were to be established through the third method above, there would be no liability for tax. It is even unsure which method was used in the incorporation of Baitulmal.

Corporate Structure through Re-Structuring of Old Agencies

The core functions of the Corporation comprise of zakat, wakaf and general sources as contained in the 2015 Enactment and Corporate Division File PBDN-NS 2019. Hence, this institution for administration and Islamic economy will surely have its main focus on a comprehensive transformation, particularly relating to re-structuring old agencies in MAINS as shown in Tables 1, 2 and 3 above.

However, it is found that the structure of an old agency has its function and task absorbed into the Department for Islamic Religious Affairs of Negeri Sembilan (JHEAINS) namely, the Board for Negeri Sembilan Mosques, because there is an existing division in JHEAINS, known as Management of Mosques and Surau Division This is also the case with other divisions such as the Dakwah Division which has its main function of preaching to converts and non-Muslims. Another division is the Family Law Division which comprises of two units, namely Consultation Unit and Family, Social and Community Services Unit. The two units focus on social affairs, counseling and community services to the society as a whole yang fungsi utamanya adalah dakwah kepada muallaf dan orang bukan Islam (Buletin JHEAINS 2016).

Therefore, the old agencies of MAINS such as Counseling Centre and As-Saadah Complex fulfill the same functions as divisions in JHEAINS as stated above. They are not absorbed into the Corporation. This duplication or overlapping of work scope does not seem to be in line with the goal and philosophy of establishing the Corporation.

Conclusion:-

The creation of the Corporation and re-structuring of agencies under MAINS are important steps in the implementation of Islamic principles, particularly in the field of Islamic economics in Negeri Sembilan. It is also important to separate the role of MAINS as a policy-making institution for Islamic affairs from the function of keeping the wealth of Muslims through the role of Baitulmal Corporation as a policy-executing agency. Hence, a clear understanding and acceptance of facts on the philosophy of incorporation and restructuring of old agencies is essential to actualize the main objective, namely, to enhance the eminence of Islam, with full responsibility and dedication, particularly relating to the Muslim socio-economy, through professional and competent administration.

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