Foundations and Donations: Political Financing, Corruption, and the Pursuit of Power
Foundations and Donations: Political Financing, Corruption, and the Pursuit of Power
C4 Center Report

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C4 Center Report
Political Foundations

When prominent politicians in Malaysia were charged for corruption, including a former Prime Minister, his deputy, and an ex-Chief Minister of Sabah, their court cases brought to public notice a longstanding occurrence in the financing of politics: the abuse of foundations. During these corruption cases, a common defence by these politicians was that the funds they were privy to through these foundations were merely donations for their campaign activities. However, as the court cases revealed, the quid pro quo or return for donations to these well-connected foundations was the award of various government-generated concessions to the donors. This report explores the connections between donations to foundations and political financing in Malaysia.

Malaysia’s political history is replete with scandals precipitated by deeply embedded links between politics and business, an unfortunate outcome of government intervention in the economy since the 1970s to rectify social injustices. Since foundations have long been a feature in Malaysia’s political landscape, ostensibly to fund social development, this disclosure of their role in the accumulation of money for the financing of politics was particularly shocking.

Even though these court cases publicly revealed this covert fund-raising mechanism employed by politicians, two astonishing facts emerged. First, questions were not raised by politicians in government or in the opposition about how to address this problem of the non-transparent role of foundations in the political system. Second, although these cases revealed that substantial volumes of money had been channelled into the political system, contributing to serious corruption, as well as attempts to secure or consolidate power within a party, in a constituency, or in government, there was no mention by any politician of the urgent need to identify effective ways to regulate political financing, even as politicians fervently advocate eradicating corruption.

There are core reasons for this absence of political will to publicly review this funding mechanism and institute reforms:

1. Foundations clearly can serve as a tool to furtively raise considerable funds during campaign and non-campaign periods as they are far from the view of the electorate and oversight institutions such as the Electoral Commission.
2. There is no legislation to ensure donations to politically-linked foundations are publicly disclosed. There is no legal requirement for foundations to publicly declare their donations to political parties or politicians.

3. Current laws overseeing the financing of campaigns during general and state elections, as well as party elections, pay no heed to the flow of funds from foundations, whether owned by the federal and state governments, companies, families, or individuals.

4. There is no disclosure about the sponsors of these foundations and how funds are channelled by them to parties or politicians. Who gets access to these funds and how they are deployed within the political system are issues that are not publicly known.

**Control of Foundations**

Foundations in Malaysia, commonly referred to by their Malay translation, yayasan, fall under the umbrella definition of charities, with a wide range of activities, including to alleviate poverty, promote religion and sponsor education. Examples of foundations include those:

1. governed by the federal government - National Cancer Council Malaysia (MAKNA) and Yayasan Pembangunan Ekonomi Islam Malaysia (YaPEIM);

2. governed by respective state governments - Yayasan Selangor, which is registered as a company;

3. owned by government-linked investment companies (GLICs) - Khazanah Nasional Bhd and Permodalan Nasional Bhd (PNB), as well as major public listed government-linked companies (GLCs) such as Sime Darby Bhd; and

4. controlled by prominent businessmen - Syed Mokhtar Albukhary's Yayasan Albukhary is an international non-profit organisation founded in 1996 to focus on social development.

Foundations fall under the jurisdiction of two public agencies, depending on whether they are registered as a non-profit organisation or as a company. A foundation that functions as a non-profit organisation is monitored by the Registrar of Societies of Malaysia (ROS) under the Ministry of Home Affairs, with its activities regulated by the Societies Act 1966.
A foundation registered as a company falls under the purview of the Companies Commission of Malaysia (CCM), under the Ministry of Domestic Trade and Consumers Affairs.

A primary reason for the scant disclosure of political contributions to foundations is that ultimate oversight of foundations lies with federal ministers. This serious anomaly in the monitoring of foundations allows for the flow of donations away from charitable activities into the political system.

### Abundant Irregularities in Foundations

These anomalies in the oversight of foundations and the financing of politics, revealed during the high-profile court cases, should have precipitated a series of critical questions from elected representatives. For example:

1. When did foundations begin to emerge as a major conduit for political funds?
2. How many of such well-connected foundations exist?
3. Which political parties have control of a foundation?
4. How many foundations are associated with individual politicians?

Other related questions arise:

1. Are foundations that are controlled by the federal government used as core sources of political funds for parties in power?
2. Are Chief Ministers of state governments employing foundations for the practice of selective patronage through the distribution of concessions in return for donations, a trend seen in the case of the Sabah Foundation?
3. Who are the donors? Is there undue influence on policymaking in the country?

This reticence to discuss the role of foundations in the political system is because Malaysia’s leading politicians are linked with them, as indicated in Appendix A and Appendix B. This includes Prime Minister Muhyiddin Yassin as well as, to a lesser extent, Opposition Leader Anwar Ibrahim. When Muhyiddin held appointments as a federal minister in the Barisan Nasional-led government, he served as trustee in numerous foundations such as the Yayasan Peneraju Pendidikan Bumiputera, Yayasan Ekuiti Nasional, Yayasan Pelaburan Bumiputra, Yayasan Amanah Hartanah Bumiputera, and Yayasan Pendidikan Tun Abdul Razak.
These foundations were established to assist low-income and rural-based Bumiputera by providing them adequate access to public education and through appointments in the public sector. These foundations, funded as they were by the government, received substantial contributions for social programmes. For instance, Yayasan Peneraju Pendidikan Bumiputra was allocated a total of RM10.9 million by the federal government between 2016 and 2018 to organise skills-training programmes for low-income communities, or the bottom 40% (B40).1

Muhyiddin has personal control of two private foundations, Yayasan Nurul Yaqeen (YNY) and TSM Charity Golf Foundation (TSMCGF). YNY was incorporated in 1991 during his tenure as Chief Minister of Johor (1986-1995). YNY's current Board of Trustees includes Muhyiddin's wife Noorainee Abd Rahman, his son Fakhri Yassin Mahiaddin, and his brother Abdul Aziz Mohd Yassin. Other trustees include the treasurer of Muhyiddin's Parti Pribumi Bersatu Malaysia (Bersatu), Mohamed Salleh Bajuri, as well as Abu Zahar Nika Ujang, former President of the Dewan Negara and former Member of Parliament for the Kuala Pilah constituency. YNY, which offers social and community services, made the news in June 2020 when one staff was charged with criminal breach of trust involving a sum of RM2.6 million.2

TSMCGF was officially recognised as a foundation in May 2010 and granted tax exemption status by the Ministry of Finance in April 2011. Prior to this, the foundation had been fundraising under the name ‘Tan Sri Muhyiddin Charity Golf’ since 2003, during which Muhyiddin served as the Minister of Domestic Trade and Consumer Affairs, among others.3 The Board of Trustees includes his son Fakhri Yassin Mahiaddin and his political allies Mohamed Salleh Bajuri, Megat Najmuddin Megat Khas (Bersatu’s disciplinary board chief), and Mohd Effendi Norwawi (former politician from Sarawak and agriculture minister). This foundation has accumulated RM27 million in donations since its inception in 2003, channelling approximately RM24 million to charitable projects.4 Notably, among the donors to this foundation in 2020 were Tropicana Corporation Bhd and Top Glove Corporation Bhd.5

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1 *AG Report: RM258mil B40 group skills training programme poorly managed*  

2 *Ex-charity body staff to face CBT charges today*  


4 *Muhyiddin: Charity Golf foundation channelled RM24m to charitable projects*  

5 *Tropicana, Top Glove contribute RM2.5mil of medical equipment to Health Ministry*  
Anwar, President of Parti Keadilan Rakyat (PKR), is linked with Yayasan Aman which was incorporated in 1983 to collect and dispense funds in the promotion of Islam. This foundation, helmed by Anwar’s wife Wan Azizah Wan Ismail and Kedah PKR Strategic Director Saiful Izham Ramli, carries out political and philanthropic programmes in Anwar and Wan Azizah’s constituencies in Port Dickson and Pandan respectively, as well as in Malaysia’s northern region.6

Politics of Money: Formative Period

In 1981, after Mahathir Mohamad was appointed as Prime Minister, he expressed a grand vision to fully-industrialise Malaysia by 2020, with its development driven by conglomerates of international repute owned by Malays. This vision was encapsulated in policy terms as the Bumiputera Commercial and Industrial Community (BCIC). Through the BCIC, Mahathir selectively allocated concessions to businesspeople, ostensibly also in line with privatisation that were injected into the stock market to help them swiftly expand their corporate presence.7

As this nexus between policies and selective patronage became a feature of the public delivery system, members of Mahathir’s United Malays National Organisation (UMNO) began venturing into business to secure government concessions that would allow them to accumulate money. These funds were then invested in UMNO particularly during party elections to help them ascend the party hierarchy. By the late 1980s, new discourses emerged related to this vision of Malay corporate captains.

This was strikingly evident during the 1993 UMNO election, when the Wawasan (Vision) Team was formed, led by then Minister of Finance Anwar in his bid to secure the post of Deputy President. Other members of the Wawasan Team were Najib Razak and Muhyiddin, both seeking to become one of UMNO’s three Vice Presidents. During this party election, when a phenomenal amount of money from the corporate sector was reputedly used to secure grassroots support, the slogans employed during the campaign were that of Korporat Melayu (Corporate Malay) and Melayu Baru (New Malay), both ideas that further fostered the burgeoning nexus of politics and business.8

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6 For example, see https://www.facebook.com/yayasanamanofficial/posts/677926486334531 and https://www.facebook.com/drwawi/posts/1698889256881010.

7 For a review of this distribution of government concessions, including through privatisation, during Mahathir’s first administration, see Edmund Terence Gomez and Jomo K.S. (1999), Malaysia’s Political Economy: Politics, Patronage and Profits, Cambridge: Cambridge University Press.

Anwar swept to victory in this UMNO election with his Wawasan Team, with Najib and Muhyiddin subsequently emerging as party ‘warlords’ who both went on to become Prime Ministers.

As money politics escalated in UMNO, Mahathir had to convene a special General Assembly in 1994 to warn his members that a ‘cancer’ was rapidly permeating the body politic. The problem, however, intensified, suggesting that it was by then, out of control. The case studies of Ahmad Zahid Hamidi and Tengku Adnan Mansor below, two UMNO leaders on trial for corruption, indicate the implications of this phenomenon of people moving between the worlds of politics and business that had emerged in the 1990s. Zahid and Adnan are examples of politicians who went into business before going on to serve as elected representatives. There were also periods in their political history where they played key roles in the corporate sector while serving as parliamentarians.

Case Study 1: Ahmad Zahid Hamidi

Zahid worked in a bank after graduating from Universiti Malaya in 1976. In 1986, he was appointed political secretary to Najib. He subsequently became deeply immersed in business in his capacity as Chief Executive Officer of the Yayasan Gerakbakti Kebangsaan, a foundation owned by UMNO Youth. When this foundation acquired an interest in the publicly listed Kretam Holdings Bhd, Zahid became Deputy Chairman of this enterprise in which the well-connected business figure Wan Azmi Wan Hamzah had a major stake. Zahid, who was closely associated with Anwar before the latter’s expulsion from UMNO in 1998, would go on to hold directorships in numerous companies.

During Zahid’s trial for corruption, it was revealed that Yayasan Akalbudi, a foundation he established in 1997 to help eradicate poverty, had served as an avenue to raise funds for his work in his parliamentary constituency of Bagan Datuk to which he was elected in 1995 and to aid his political career. By Zahid’s own admission, in 1996 as a serving parliamentarian, he “was managing four public listed companies” while “also holding minority shares” in them (New Straits Times, 7 August 2018). Zahid eventually became Deputy Prime Minister, a post he was holding when UMNO unexpectedly lost power following the 2018 general election. Zahid is now President of UMNO.


10 Yayasan Akalbudi never conducted audit, AGM, court hears in Zahid corruption trial
Case Study 2: Tengku Adnan Mansor

Adnan Mansor had close business ties with Vincent Tan Chee Yioun of the Berjaya Group, a beneficiary of major privatised contracts. Adnan would eventually be linked with a number of quoted enterprises in the 1990s, including Star Publications, the publisher of Malaysia’s leading English newspaper. Adnan, like Zahid, served in UMNO Youth in the late 1980s, as its Treasurer. He was elected to UMNO’s Supreme Council in 1993, when the Wawasan Team mounted its campaign. Adnan later created close ties with other well-connected corporate figures such as property developer Desmond Lim, a close Najib associate.

When Adnan was appointed a Deputy Minister by Mahathir in 2001, he declared he had assets amounting to RM938.64 million, wealth he claimed he had accumulated from his interests in numerous companies. When Adnan was appointed Federal Territories Minister, he served as the Chairman of Yayasan Wilayah Persekutuan (YWP), the welfare arm of this ministry. YWP, incorporated to aid B40 citizens in the Federal Territories, functions as a company, an avenue for it to generate its own funding, including through joint-venture development projects with private firms.

Adnan was linked to another foundation, Yayasan Al-Mansoriah, officially a public charity, though in reality an institution through which donations were channelled to serve his business interests, as the court case revealed. The foundations associated with Adnan play different roles as they are used by different people, in government and in business, but all serve the common goal of feeding concessions to the well-connected who, in turn, provide political donations.

In Court: Lessons Learnt

The high-profile trials of political leaders and the foundations linked to them provided critical insights into methods employed to allow for money to flow through third party actors, such as foundations, into the political system. Numerous lessons emerged from the court cases:

11 For reports on Adnan’s wealth, see Malaysiakini: https://www.malaysiakini.com/news/513246 and https://www.theedgemarkets.com/article/ku-nan-i-didnt-need-rm2m-bribe-i-was-successful-businessman
Employment of family-controlled foundations.

Family members play a key role in foundations, seen in the case of Prime Minister Muhyiddin. Najib served as Chairman or trustee of the Noah Foundation and Yayasan Rahah. Zahid had links with family foundations that were mired in serious allegations of corruption.

Cabinet members control foundations.

Najib, Zahid, and Adnan controlled foundations in their capacity as cabinet members. Najib had much influence over Yayasan Rakyat 1Malaysia (YR1M) and Yayasan 1MDB, while Zahid controlled Yayasan Pendidikan Tun Abdul Razak, Yayasan Ekuiti Nasional, and Yayasan Amanah Hartanah Bumiputera.

Abuse of power.

Zahid’s private foundation had not conducted an audit, held an Annual General Meeting (AGM), or filed financial reports with CCM since its incorporation.\(^\text{12}\) In his capacity as Home Affairs Minister, he appeared to be able to systematically extract ‘unofficial payments’ from business tycoons for the purpose of political gain.

Donations not for political activities.

There was little evidence that the funds obtained were deployed for regular party expenses such as maintaining permanent offices, building local party organisations, carrying out policy research, grassroots organising and engaging in political dialogue. Instead, what was suggested during the trials was that of personal enrichment from these donations, as well as cronyism, favours-for-sale, and other corrupt practices.\(^\text{13}\)\(^\text{14}\)\(^\text{15}\)

Members unaware of donations.

These political donations were meant for the party, but members had no knowledge of this money for their use during electoral contests. A similar trend was seen when Najib claimed that the RM2.6 billion foreign donation deposited in his personal account was for UMNO’s use during the impending 13th General Election. Even UMNO’s senior leaders did not know of this donation.

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\(^{14}\) *Businessman donated RM6m to ex-DPM’s Yayasan Akalbudi in hopes of bagging IT project* https://www.theedgemarkets.com/article/businessman-donated-rm6m-exdpms-yayasan-akalbudi-hopes-bagging-it-project

\(^{15}\) *It’s merely a suggestion to DBKL, not an order, says Ku Nan over land sale* https://www.freemalaysiatoday.com/category/nation/2020/01/17/its-merely-a-suggestion-to-dbkl-not-an-order-says-ku-nan-over-land-sale/
Secret war chests.
In all foundations associated with these politicians, evidence was presented in court of illicit contributions and secret party or individual war chests, factors that resulted in serious assertions of corruption. 16 17

Buying grassroots support.
These funds allowed politicians to buy grassroots support, contributing to their emergence as party warlords as well as intensifying factionalism that had destabilised parties. An unlevel playing field exists during party elections, a reason why young politicians in UMNO encounter much difficulty ascending the party hierarchy. 18 19

Unlisted third-party actors.
Given the way foundations function in the political system, they should be listed as third-party actors. These non-profit third-party institutions are exempt from oversight and regulations and yet, are actively deployed to channel funds to political parties and politicians.

Government and opposition parties.
Although the employment of foundations as covert third-party actors resulted in a largely unequal playing field during federal and state elections, opposition parties did not relentlessly pursue political financing reforms. This suggests that politicians in the opposition bloc have been similarly employing foundations, under their personal control or through the state governments they govern, to solicit funds from public and private firms.

Illicit donations.
Foundations functioning as private companies, although established as public charities, allows them to raise money with little accountability or limits. These foundations can act as a conduit to obtain illicit donations and bribes from business tycoons and companies. Huge donations, ostensibly for the poor, were used to pay for a politician’s personal expenses or party activities.

16 Umno has had secret bank account to receive political donations since 1988


19 Malaysia: the value of cash handouts – vote buying or an economic boost? https://www.ft.com/content/8254152d-e957-3d45-8ec8-ee696c5bb613
Rosmah Mansor’s Permata Foundation was privy to large donations from enterprises linked to well-connected businessmen such as Syed Mokhtar AlBukhary and Vincent Tan, as well as the financially well-endowed GLICs, Khazanah Nasional and PNB, and the controversial 1MDB, the GLC linked to allegations of cross-border money laundering and kleptocracy. These GLICs and 1MDB were ultimately controlled by Najib in his capacity as Minister of Finance. Najib also created a foundation, Yayasan 1MDB, that was embroiled in this scandal.

**Conclusion**

Donations to parties are a legitimate source of political financing. Importantly too, most non-profit foundations in Malaysia have no connection with politics and it is unlikely that a donation to them can be perceived to be corrupt. However, when political donations involve a quid pro quo, entailing abuse of public office, this amounts to corruption.

Through these foundations, influential politicians and political parties have huge war chests, leading to the practice of patronage politics, while vote-buying and treating have become commonplace during party and general elections. The playing field for party posts is also made unequal, allowing incumbents to remain in power for a prolonged period.

These covert war chests have contributed to acute feuds between UMNO elites, leading to expulsions that have resulted in breakaway parties and ramifications for the economy. These political ruptures have also deeply damaged public confidence in political parties. Within UMNO, more funds were required by party leaders to retain support or buy over members from other factions, particularly those associated with expelled warlords.

Allegations of corruption made against politicians now comprise those in government as well as the opposition. Although Najib’s UMNO and Mahathir’s then Pakatan Harapan coalition talked of the need for a law on political financing, when in power, both delayed implementing this legislation. The current ruling Perikatan Nasional coalition has been silent on this issue, although Muhyiddin stressed that he would tackle corruption in his inaugural speech as Prime Minister.
UMNO and Mahathir’s breakaway party, Bersatu, now under Muhyiddin’s control, recognise the importance of patronage politics to retain power. Muhyiddin resorted to dispensing cabinet appointments and directorships in GLCs to retain the support of defectors from Pakatan to Perikatan, deeply discrediting his administration, one already severely criticised as a backdoor government.

A key roadblock to legislation on political financing is the need for money to secure or consolidate power. Factional feuds have intensified, necessitating access to new sources of patronage as well as institutions that can be deployed to amass funds for political campaigns. Such patronage and monied politics will further fragment parties, reconstitute coalitions and exacerbate party defections as well as coalition-hopping.

If a sea change to this endemic corruption and excessive party competition is to occur, political financing reforms as well as a review of the use of foundations in politics are imperative.

**Methodology**

The information on these charitable foundations and ongoing corruption scandals were obtained by researching archived data, government and public websites or domains, news portals, publicly available documents, reports purchased from the Companies Commission of Malaysia (CCM), as well as reports purchased from Credit Tip-Off Service (CTOS).
## Appendix A | Charitable Foundations Linked To Selected Politicians In Malaysia

<table>
<thead>
<tr>
<th>Politician (Political Party)</th>
<th>Foundation</th>
<th>Type</th>
<th>Purpose of Foundation</th>
<th>Appointed Date</th>
<th>Allegations Related to Foundation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Muhyiddin Yassin (PBBM)</td>
<td>Yayasan Pelaburan Bumiputra (YPB)</td>
<td>G</td>
<td>Promotes Bumiputera ownership of share capital in the corporate sector. Incorporated in 1978.</td>
<td>August 2009 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Amanah Hartanah Bumiputera (YAHB)</td>
<td>G</td>
<td>Promotes Bumiputera ownership of commercial real estate assets. Incorporated in 2006.</td>
<td>June 2009 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Pendidikan Tun Abdul Razak (Yayasan Pintar)</td>
<td>P</td>
<td>Enhances education of students from under-served communities. Incorporated in 2006.</td>
<td>December 2006 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Ekuiti Nasional (YEN)</td>
<td>G</td>
<td>Enhances Bumiputera equity interests. Incorporated in 2009.</td>
<td>August 2009 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>TSM Charity Golf Foundation (TSMCGF)</td>
<td>P</td>
<td>Funds social and community programmes. Incorporated in 2010.</td>
<td>March 2013</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Peneraju Pendidikan Bumiputera (YPPB)</td>
<td>G</td>
<td>Grants scholarships to eligible Bumiputera students. Incorporated in 2011.</td>
<td>November 2011 (Ceased to be a director)</td>
<td></td>
</tr>
</tbody>
</table>

### Notes:
- **G**: Government-owned foundations (federal level) or parked under the Prime Minister’s Department
- **S**: State-owned foundations
- **F**: Family-owned foundations
- **P**: Privately-owned foundations

*Please note that the dates and titles are for illustrative purposes and may not reflect the actual dates and titles of the foundations.*
<table>
<thead>
<tr>
<th>Politician (Political Party)</th>
<th>Foundation</th>
<th>Type</th>
<th>Purpose of Foundation</th>
<th>Appointed Date</th>
<th>Allegations Related to Foundation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Najib Razak (UMNO)</td>
<td>Noah Foundation</td>
<td>F</td>
<td>Grants scholarships and disaster relief funding. Incorporate in 1971.</td>
<td>July 1975 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Rahah</td>
<td>F</td>
<td>Organises welfare and education programmes for children and the Orang Asli. Incorporate in 2000.</td>
<td>October 2000</td>
<td>Allegedly linked to the 1MDB scandal</td>
</tr>
<tr>
<td></td>
<td>Yayasan Pelaburan Bumiputra (YPB)</td>
<td>G</td>
<td>Promotes Bumiputera ownership of share capital in the corporate sector. Incorporate in 1978.</td>
<td>June 2004 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Amanah Hartanah Bumiputera (YAHB)</td>
<td>G</td>
<td>Promotes Bumiputera ownership of commercial real estate assets. Incorporate in 2006.</td>
<td>April 2006 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Pendidikan Tun Abdul Razak (Yayasan Pintar)</td>
<td>P</td>
<td>Enhances education of students from under-served communities. Incorporate in 2006.</td>
<td>October 2006 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Ekuiti Nasional (YEN)</td>
<td>G</td>
<td>Enhances Bumiputera equity interests. Incorporate in 2009.</td>
<td>August 2009 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1MDB</td>
<td>P</td>
<td>Welfare arm of government-owned 1MDB. Entrusted with RM100 million for this purpose. Incorporate in 2010.</td>
<td>January 2010 (Ceased to be a trustee)</td>
<td>Allegedly linked to the 1MDB scandal</td>
</tr>
<tr>
<td></td>
<td>Yayasan Peneraju Pendidikan Bumiputera (YPPB)</td>
<td>G</td>
<td>Grants scholarships to eligible Bumiputera students. Incorporate in 2011.</td>
<td>November 2011 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rakyat 1Malaysia</td>
<td>P</td>
<td>Grants scholarships, fund social and community programmes. Incorporate in 2013.</td>
<td>January 2013</td>
<td>Allegedly linked to the 1MDB scandal</td>
</tr>
<tr>
<td></td>
<td>Pendidikan Tun Abdul Razak (Yayasan Pintar)</td>
<td>P</td>
<td>Enhances education of students from under-served communities. Incorporate in 2006.</td>
<td>August 2009 (Ceased to be a director)</td>
<td></td>
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<td>Politician (Political Party)</td>
<td>Foundation</td>
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<tr>
<td></td>
<td>Yayasan Al-Falah</td>
<td>F</td>
<td>Religious purposes. Incorporated in 2014.</td>
<td>-</td>
<td>Embroiled in Zahid's CBT case</td>
</tr>
<tr>
<td></td>
<td>Yayasan Peneraju Pendidikan Bumiputera (YPB)</td>
<td>G</td>
<td>Grants scholarships to eligible Bumiputera students. Incorporated in 2011.</td>
<td>May 2016 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Pelaburan Bumiputra (YPB)</td>
<td>G</td>
<td>Promotes Bumiputera ownership of share capital in the corporate sector. Incorporated in 1978.</td>
<td>June 2016 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Amanah Hartanah Bumiputera (YAHB)</td>
<td>G</td>
<td>Promotes Bumiputera ownership of commercial real estate assets. Incorporated in 2006.</td>
<td>June 2016 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td>Rosmah Mansor, wife of former PM Najib</td>
<td>Yayasan Permata</td>
<td>G</td>
<td>Funds programmes relating to childhood education and care. Incorporated in 2011.</td>
<td>July 2011 (Ceased to be a patron)</td>
<td>Allegedly linked to the 1MDB scandal</td>
</tr>
<tr>
<td></td>
<td>Yayasan Amanah Hartanah Bumiputera (YAHB)</td>
<td>G</td>
<td>Promotes Bumiputera ownership of commercial real estate assets. Incorporated in 2006.</td>
<td>May 2019 (Ceased to be a director)</td>
<td></td>
</tr>
<tr>
<td>Politician (Political Party)</td>
<td>Foundation</td>
<td>Type</td>
<td>Purpose of Foundation</td>
<td>Appointed Date</td>
<td>Allegations Related to Foundation</td>
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<tr>
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</tr>
<tr>
<td><strong>Mahathir Mohamad (BEBAS)</strong></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Pembangunan Ekonomi Islam Malaysia (YaPEIM)</td>
<td>G</td>
<td>In various activities, including gold trading and real estates, with part of the profits used to fund welfare programmes. <em>Incorporated in 1976.</em></td>
<td>2002 (Ceased to be an Executive Chairman)</td>
<td>Riddled with allegations of mismanagement of funds</td>
</tr>
<tr>
<td></td>
<td>Kelab Putera 1Malaysia (KP1M)</td>
<td>P</td>
<td>Aids humanitarian missions. <em>Incorporated in 2010.</em></td>
<td>2010</td>
<td>Implicated in an investigation over funds</td>
</tr>
<tr>
<td></td>
<td>Yayasan Pembangunan Rakyat Baling</td>
<td>P</td>
<td>Aids victims of disaster. <em>Incorporated in 2010.</em></td>
<td>June 2010</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Better Nation Foundation</td>
<td>P</td>
<td>Welfare, education, and research. <em>Incorporated in 2010.</em></td>
<td>July 2014</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Tabung Haji (YTH)</td>
<td>G</td>
<td>Welfare arm of the Lembaga Tabung Haji. <em>Incorporated in 2016.</em></td>
<td>May 2016 (Ceased to be a trustee)</td>
<td>Implicated in an investigation of fund mismanagement</td>
</tr>
<tr>
<td></td>
<td>Yayasan Gerak Fikir</td>
<td>P</td>
<td>Aids victims of disaster. <em>Incorporated in 2010.</em></td>
<td>April 2017</td>
<td></td>
</tr>
<tr>
<td><strong>Amirudin Shari (PKR)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Warisan Anak Selangor</td>
<td>S</td>
<td>Aids citizens of Selangor. <em>Incorporated in 2009.</em></td>
<td>October 2018</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Hijrah Selangor</td>
<td>S</td>
<td>Aids citizens of Selangor. <em>Incorporated in 2010.</em></td>
<td>August 2019</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Selangor</td>
<td>S</td>
<td>Offers scholarships and loans to eligible Selangor students. <em>Incorporated in 1970.</em></td>
<td>September 2020</td>
<td></td>
</tr>
<tr>
<td><strong>Mukhriz Mahathir (BEBAS)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yayasan Al-Quds Malaysia</td>
<td>P</td>
<td>Conducts programmes to promote awareness about Al-Quds. <em>Incorporated in 2012.</em></td>
<td>February 2012</td>
<td></td>
</tr>
<tr>
<td>Politician (Political Party)</td>
<td>Foundation</td>
<td>Type</td>
<td>Purpose of Foundation</td>
<td>Appointed Date</td>
<td>Allegations Related to Foundation</td>
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<td>-----------------------------------</td>
</tr>
<tr>
<td>Mukhriz Mahathir (BEBAS)</td>
<td>Yayasan Gerak Fikir</td>
<td>P</td>
<td>Aids victims of disaster. Incorporated in 2010.</td>
<td>April 2010 (Ceased to be a director)</td>
<td>Embroiled in Musa Aman’s corruption case</td>
</tr>
<tr>
<td>Musa Aman (UMNO)</td>
<td>Yayasan Sabah</td>
<td>S</td>
<td>Aids B40 citizens in Sabah. Incorporated in 1966.</td>
<td>March 1995 (Ceased to be a trustee)</td>
<td>Embroiled in Musa Aman’s corruption case</td>
</tr>
<tr>
<td>Nasharudin Mat Isa (PAS)</td>
<td>Yayasan Nashar</td>
<td>P</td>
<td>Funds philanthropic, educational, social, and community programmes. Incorporated in 2010.</td>
<td>October 2010</td>
<td>Embroiled in Nasharudin’s CBT case</td>
</tr>
<tr>
<td></td>
<td>Yayasan Al-Quds Malaysia</td>
<td>P</td>
<td>Conducts programmes to promote awareness about Al-Quds. Incorporated in 2012.</td>
<td>February 2012</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Global Movement of Moderates (GMM) Foundation</td>
<td>G</td>
<td>Founded by Najib Razak to promote moderation and to fight extremism. Incorporated in 2012. Ceased operations with effect from August 2018.</td>
<td>November 2015 (Ceased to be CEO)</td>
<td>Embroiled in Nasharudin’s CBT case</td>
</tr>
<tr>
<td>Rizal Mansor (UMNO), former aide to Rosmah</td>
<td>Yayasan Perdana Ummah</td>
<td>P</td>
<td>Conducts activities in line with Islam for Muslim youth and community. Incorporated in 2014.</td>
<td>June 2014</td>
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<td>Connections Between Nasharudin and Charitable Foundations</td>
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1. Case Study of Najib Abdul Razak

1.1. Political Background

Najib Abdul Razak served as Malaysia’s sixth Prime Minister from April 2009 to May 2018. He is the son of former Prime Minister, Abdul Razak Hussein. In 1976, Najib was thrust into politics as Member of Parliament of the Pahang-based seat of Pekan, replacing his father following Razak’s sudden demise. Then the youngest member of the Parliament, he went on to become, at the state level, the youngest Chief Minister of Pahang from May 1982 to August 1986.

Najib was the President of UMNO from 2008 until 2018, leading the ruling coalition Barisan Nasional (BN). Najib lost power when the BN was defeated in the 2018 general election.20

1.2. Najib’s Involvement in Charitable Foundations

A search with the CCM and in the public domain revealed that Najib had served as Chairman or trustee in numerous local charitable foundations during his tenure as minister, as shown below:

---

20 Najib Abdul Razak’s biography: https://umno-online.my/presiden/najib/
<table>
<thead>
<tr>
<th>Foundations</th>
<th>Appointed Date</th>
<th>Najib’s Tenure</th>
<th>Purpose of Foundation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Noah Foundation</td>
<td>July 1975</td>
<td>-</td>
<td>Private family foundation. Grants scholarships and disaster relief funding. Incorporated in June 1971.</td>
<td>Ceased to be a director</td>
</tr>
<tr>
<td>Yayasan Rahah</td>
<td>October 2000</td>
<td>Minister of Defence</td>
<td>Private family foundation. Organises welfare and education programmes for children and Orang Asli. Incorporated in October 2000.</td>
<td>Ceased to be a director</td>
</tr>
<tr>
<td>Yayasan Pendidikan Tun Abdul Razak (Yayasan Pintar)</td>
<td>October 2006</td>
<td>Deputy Prime Minister</td>
<td>Private foundation. Enhances education of students from under-served communities. Incorporated in October 2006.</td>
<td>Ceased to be a director</td>
</tr>
<tr>
<td>Yayasan Ekuiti Nasional (YEN)</td>
<td>August 2009</td>
<td>Prime Minister and Minister of Finance</td>
<td>Government-related foundation. Enhances Ekuiti Nasional Bhd (Ekuinas), a private equity fund management company, is held in trust by YEN. Incorporated in August 2009.</td>
<td>Ceased to be a director</td>
</tr>
<tr>
<td>Yayasan 1MDB</td>
<td>January 2010</td>
<td>Prime Minister and Minister of Finance</td>
<td>Private foundation. Welfare arm of government-owned 1MDB. Entrusted with RM100 million for this purpose. Incorporated in January 2010.</td>
<td>Ceased to be a trustee</td>
</tr>
<tr>
<td>Yayasan Peneraju Pendidikan Bumiputera (YPBP)</td>
<td>November 2011</td>
<td>Prime Minister and Minister of Finance</td>
<td>Government-related foundation. Grants scholarships to eligible Bumiputera students. Incorporated in November 2011.</td>
<td>Ceased to be a director</td>
</tr>
<tr>
<td>Yayasan Rakyat 1Malaysia (YR1M)</td>
<td>January 2013</td>
<td>Prime Minister and Minister of Finance</td>
<td>Private foundation. Grants scholarships, funds social and community programmes. Incorporated in January 2013.</td>
<td>Ceased to be a director</td>
</tr>
</tbody>
</table>

*Source: CCM [21] and public domain*

21 This list, as at February 2021, is not exhaustive.
Most of these foundations were established for charitable purposes and are managed by their own Board of Directors. Notably, three of the four private foundations that Najib was involved in were embroiled in the Malaysia Development Bhd (1MDB) controversy.

1.2.1. Noah Foundation

Noah Foundation was established in June 1971, in the name of Mohamed Noah Omar, Najib’s grandfather. Mohamed Noah, a Malaysian politician, was among the founders of Genting Highlands Bhd, led by Lim Goh Tong. The mosque in Genting Highlands, the Yayasan Mohammad Noah Mosque, was built by this foundation in 1981.

Najib was a trustee of this foundation between July 1975 and July 2020. The current chairperson is Faridah Abdullah, Mohamed Noah’s eldest granddaughter and Najib’s first cousin. The other prominent names in this foundation’s Board of Directors are Najib’s brother, Mohamed Nizam, and his son, Mohamad Nizar.

Though led by prominent Malaysians, little is known about the source of revenue of this private family foundation, which offers scholarships as well as disaster relief.

1.2.2. Yayasan Rahah

Yayasan Rahah was established in October 2000 in the name of Tun Rahah Mohd Noah, Najib’s mother. Among the directors of this foundation include Najib and his brothers, Ahmad Johari, Mohamed Nazim, Mohamed Nazir, and Mohamed Nizam.

This private family foundation established to run welfare and education programmes for children and the Orang Asli was recently embroiled in controversy. The foundation was among 41 individuals and entities from whom the Malaysian Anti-Corruption Commission (MACC) sought to seize assets worth a total of RM270 million. The suit was filed in June 2019 under the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 (AMLA).

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24 Source of information: Companies Commission of Malaysia (CCM)
25 Source of information: Companies Commission of Malaysia (CCM)
The funds, allegedly misappropriated from government-owned 1MDB, were disbursed via Najib’s personal bank account and channelled to the bank accounts of various political parties in the BN coalition, charitable foundations, private companies, and individuals.26

Yayasan Rahah had reportedly sent a letter of representation to the Attorney General’s Chambers to try and reach a global settlement on this matter. Among the conditions of the settlement was that these terms were not to be disclosed to the media. On 6 September 2019, the foundation settled the 1MDB forfeiture suit, which sought to forfeit RM839,489.27

1.2.3. Yayasan 1Malaysia Development Bhd (Yayasan 1MDB)

Yayasan 1MDB trust fund was established as the social welfare arm of 1MDB. According to its Chairman, Najib, the foundation was established in January 2010 to launch several key initiatives to bridge socio-economic gaps and fulfil the Aspirational Values of 1Malaysia. These initiatives aimed to promote equal opportunity to education and enhance quality of life of all Malaysians. For this purpose, the foundation was entrusted with RM100 million.28

Najib claimed that RM20 million was used for the Kampung Baru mosque redevelopment project and that RM57 million was spent to help 5,711 people perform the haj under the Prime Minister’s special haj programme.29 30 Investigations into 1MDB’s activities, which intensified in 2018 with the change of government, revealed that the candidates selected for the Haj pilgrimage were nominated by the chiefs of UMNO’s divisions. This reflected a political agenda in the social cause.31

Interestingly, the foundation is neither registered as a company under the CCM nor as a non-profit organisation under the ROS. Furthermore, given this absence of disclosure, it is impossible to know under which ministry the foundation was parked.

---

26 How much money MACC is claiming from each of the 41 respondents in its civil forfeiture suit

27 Yayasan Rahah, Pekan Umno education bureau chairperson settle 1MDB forfeiture suits

28 Official Opening of 1MDB Corporate Head Office

29 1MDB: Kampung Baru mosque project not new

30 Yayasan 1MDB taja 1,100 individu tunai haji

31 Yayasan 1MDB Haj candidates were nominated by Umno chiefs, says minister
Yayasan Rakyat 1Malaysia (YR1M) was established in January 2013 to receive donations and provide assistance in the areas of education, sports, and culture for the benefit of Malaysians. The four directors of this private foundation are Najib, the late Azlin Alias (Najib’s former chief private secretary), Wan Ahmad Shibah Ismail (former special officer to Najib), and Che Lodin Wok Kamaruddin (former Chairman of 1MDB and a close business associate of the ex-Prime Minister).

In June 2015, the Wall Street Journal (WSJ) alleged that YR1M which was chaired by Najib had received US$10 million (approximately RM35 million) in donations from Genting Plantations soon after 1MDB’s acquisition of the Genting Sanyen power plant in 2012. WSJ noted that YR1M had failed to file its required financial status since 2013 and had made heavy charitable contributions during the 13th General Election after receiving the Genting donations, particularly in Penang, a northern state that was an important election battleground.

Malaysiakini reported that YR1M actively funded various social endeavours in Sarawak such as the iM Sarawak programme, ahead of the Sarawak state election held in May 2016. iM Sarawak is a social development initiative led by the 1Malaysia Sarawak Advisory Council (1MSAC) to improve the quality of life of communities throughout the state. Najib had formed 1MSAC to advise him on the needs of the communities in Sarawak. According to its council member Irwan Zulkernian, all iM Sarawak projects were led and carried out by YR1M and Yayasan 1MDB, with the cooperation of state agencies. It was widely speculated that iM Sarawak’s programmes served to win the hearts and minds of voters in the rural heartland.

During Najib’s trial, a former YR1M Chief Executive Officer, Ung Su Ling, testified that the funders of this foundation were 1MDB, Petronas Nasional Bhd (Petronas), and Genting Group. 1MDB had contributed RM210 million, Genting Group RM230 million, and Petronas RM3 million. According to Ung, YR1M had three accounts for financing its operations and projects, and the source of funding for one of these accounts was gambling revenue from the Genting Group. The funding for the other two accounts was from other sources.

32 Information from Companies Commission of Malaysia (CCM).
33 Has WSJ exposed 1MDB as BN’s political ATM? https://www.malaysiakini.com/news/302554
34 Fund Controversy Threatens Malaysia’s Leader https://www.wsj.com/articles/fund-controversy-threatens-malaysias-leader-1434681241
36 IM Sarawak a big plus to cottage industries https://www.theborneopost.com/2014/10/03/im-sarawak-a-big-plus-to-cottage-industries/
37 YR1M received RM443m from 1MDB, Genting, Petronas, says witness https://themalaysianreserve.com/2019/07/17/yr1m-received-rm443m-from-1mdb-genting-petronas-says-witness/
1.3. Corruption Charges

Investigations into 1MDB’s activities resulted in Najib being charged in court with various charges relating to corruption, criminal breach of trust (CBT), abuse of power and money laundering. A summary of the 39 charges faced by Najib are listed below.

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<tr>
<th>Charged On</th>
<th>Charge Over</th>
<th>Charges (counts)</th>
<th>Alleged Action</th>
<th>Amount Involved (RM million)</th>
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<td>4 July 2018</td>
<td>SRC International funds</td>
<td>Criminal Breach of Trust (3) Abuse of Power (1) Money Laundering (3)</td>
<td>Allegedly misappropriated funds from SRC, as well as abuse of power involving the approval of a RM4 billion loan by Retirement Fund (Incorporated) (KWAP) to SRC between August 2011 and January 2012. Trial Verdict: On 28 July 2020, Najib was sentenced to 12 years’ jail and fined RM210 million by the High Court after he was found guilty of all seven charges. However, the imprisonment and fine were stayed pending an appeal with higher courts.</td>
<td>42.0</td>
</tr>
<tr>
<td>8 February 2019</td>
<td>1MDB funds</td>
<td>Corruption (4) Money Laundering (21)</td>
<td>Allegedly benefitted from embezzlement of 1MDB funds worth RM2.28 billion between 2011 and 2014.</td>
<td>2.28</td>
</tr>
<tr>
<td>20 September 2018</td>
<td>Abu Dhabi’s International Petroleum Investment Co (IPIC) case</td>
<td>Criminal Breach of Trust (6)</td>
<td>Najib and former Treasury Secretary-General Mohd Irwan Serigar Abdullah were jointly charged over the alleged misappropriation of government funds for payments to IPIC. The offences were allegedly committed between December 2016 and December 2017.</td>
<td>6.6</td>
</tr>
<tr>
<td>12 December 2018</td>
<td>1MDB audit report tampering</td>
<td>Abuse of Power (1)</td>
<td>Najib and former 1MDB’s President and Chief Executive Officer Arul Kanda Kandasamy were jointly charged over the alleged tampering of 1MDB’s final audit report. The offence was allegedly committed in February 2016.</td>
<td>-</td>
</tr>
</tbody>
</table>

*Source: News portal [38][39][40][41][42]*

[40] On 8 August 2018, Najib was charged with three counts of money laundering involving RM42 million belonging to SRC International. However, he was given a discharge not amounting to an acquittal (DNAA) on these charges on 7 February 2019. [https://www.theedgemarkets.com/article/najibs-third-trial-expected-begin-tomorrow](https://www.theedgemarkets.com/article/najibs-third-trial-expected-begin-tomorrow)
1.4. Connections Between Najib and Private Charitable Foundations

Najib Razak (Former PM)

Yayasan Rahah

Former Minister

Trustee

Donations

Funds

Victims of disaster, especially in Najib’s Pekan constituency

RM839K allegedly misappropriated (as per 1MDB forfeiture suit)

Ministry of Finance

Yayasan 1MDB

Former trustee

Welfare arm

1MDB

Former Minister

Trustee

Donations

Funds

Social welfare programmes, including for the Haj pilgrimage

Social welfare programmes, especially in Penang and Sarawak

YR1M

Prominent Companies And Businessmen

Noah Foundation

Former Trustee

Trustee

Donations

Funds
2. Case Study of Ahmad Zahid Hamidi

2.1. Political Background

Ahmad Zahid Hamidi, Member of Parliament for Bagan Datuk in Perak since 1995, is the incumbent President of UMNO. In 1986, Zahid was appointed as political secretary to former Prime Minister Najib Razak during the latter’s term as Youth Minister and then as Minister of Defence. Throughout his political career, Zahid has held several key UMNO posts, including as its Youth Chief and as a member of the Supreme Council. Zahid served as Minister of Home Affairs from May 2013 to May 2018, and as Deputy Prime Minister from July 2015 to May 2018.43

2.2. Zahid’s Involvement in Charitable Foundations

A search with the CCM and in the public domain indicated that Zahid was elected as Chairman or served as trustee in numerous local charitable foundations after becoming a Member of Parliament, as shown below:

<table>
<thead>
<tr>
<th>Foundations</th>
<th>Appointed Date</th>
<th>Zahid’s Tenure</th>
<th>Purpose of Foundation</th>
<th>Remarks</th>
</tr>
</thead>
</table>

43 Ahmad Zahid Hamidi biography https://umno-online.my/presiden/ahmad-zahid-bin-hamidi/
<table>
<thead>
<tr>
<th>Foundations</th>
<th>Appointed Date</th>
<th>Zahid’s Tenure</th>
<th>Purpose of Foundation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yayasan Pendidikan Tun Abdul Razak (Yayasan Pintar)</td>
<td>August 2009</td>
<td>Minister of Defence</td>
<td>Private foundation. Enhances education of students from under-served communities. Incorporated in October 2006.</td>
<td>Ceased to be a director</td>
</tr>
<tr>
<td>Yayasan Al-Falah</td>
<td>N/A</td>
<td>Minister of Home Affairs</td>
<td>Private family foundation. Religious purposes. Incorporated in May 2014.</td>
<td></td>
</tr>
</tbody>
</table>

**Source:** CCM\*\* and public domain

Zahid is currently facing 12 counts of criminal breach of trust (CBT) involving funds belonging to his private foundation Yayasan Akalbudi. According to the charge, Zahid, in his capacity as a Yayasan Akalbudi trustee who was entrusted with dominion over a property, had committed CBT on this property.\(^4^5\)

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\*\* This list, as at February 2021, is not exhaustive.

2.2.1. Alleged Misappropriation of Yayasan Akalbudi’s Funds

Zahid founded Yayasan Akalbudi in March 1997 two years after becoming a Member of Parliament. This foundation, purportedly incorporated to receive and administer funds for the eradication of poverty, is in fact a private company that has never conducted an audit, held any annual general meetings, nor filed its financial reports with the CCM.  

During Zahid’s trial, the High Court was told that he had misappropriated approximately RM31 million of Yayasan Akalbudi’s funds without any money used to aid the poor. The money trail presented in court revealed that substantial funds had been deployed to cover Zahid’s personal expenses. Zahid had signed 50 cheques and one banker cheque totalling RM31 million for the following payments:

<table>
<thead>
<tr>
<th>Payment Details</th>
<th>Amount (RM)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Zahid’s personal AmIslamic Bank credit card</td>
<td>1,300,630.82</td>
</tr>
<tr>
<td>Zahid’s personal Maybank credit card</td>
<td>61,406.99</td>
</tr>
<tr>
<td>Insurance and road tax for 20 vehicles belonging to Zahid</td>
<td>107,509.55</td>
</tr>
<tr>
<td>Royal Malaysia Police Football Association for management costs</td>
<td>1,300,000.00</td>
</tr>
<tr>
<td>TS Consultancy &amp; Resources for work related to the registration of voters</td>
<td>360,000.00</td>
</tr>
<tr>
<td>Loan to coal importer and supplier Armada Holdings Sdn Bhd</td>
<td>10,000,000.00</td>
</tr>
<tr>
<td>Remittances to Messrs Lewis &amp; Co</td>
<td>17,953,185.21</td>
</tr>
<tr>
<td>Returned cheques (relating to Zahid’s personal credit cards)</td>
<td>11,001.12</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>31,093,733.69</strong></td>
</tr>
</tbody>
</table>

*Source: News Portal*

According to a former director of Yayasan Akalbudi, Mohd Samsuri Tun, Zahid had used the foundation’s funds for the development of his Bagan Datuk parliamentary constituency and for his own political agenda. Samsuri testified that he was unaware of the foundation’s actual funds as he had no access to its bank statements and annual financial statements.

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46 Yayasan Akalbudi never conducted audit, AGM, court hears in Zahid corruption trial

47 RM31mil money trail to be presented in Zahid trial.

48 Zahid’s trial: Affin Bank official confirms Yayasan Akalbudi’s RM31m payments via 51 cheques

49 Yayasan Akalbudi trustee: ‘Zahid told me to sign blank cheques’
2.2.2. Non-transparent Donations to Yayasan Akalbudi

Prominent businessmen who donated massive sums of money to Yayasan Akalbudi include Ng Hong Sing who owns about 15 companies involved in an array of businesses such as food and beverage, used cars, mining, and IT. Ng donated RM6 million as campaign funds in 2016, reportedly with the hope of securing an information technology project. However, Ng did not get any project because the BN lost power in the 14th General Election.50

Aside from Ng, Chia Bee Enterprise Sdn Bhd allegedly donated RM10 million in 2016 to Yayasan Akalbudi. According to its director, Wong Sang Woo @ Wong Shuh Chain, Zahid had asked him to donate to Yayasan Akalbudi. Wong, from Singapore, is involved in ventures in the timber and property sectors. Wong reportedly agreed to make this donation as he wanted to raise the profile of his company in Malaysia. Wong then instructed his company, Chia Bee Enterprise, to issue ten cheques worth RM1 million each to Messrs Lewis & Co. However, the MACC officer investigating this case told the court that he did not find any supporting documents or letters to indicate that the 10 cheques amounting to RM10 million were donations to Yayasan Akalbudi.51

Mohd Jimmy Wong Abdullah, a Non-Executive Director of MyEG Service Sdn Bhd, told the High Court that he had contributed RM9 million to a foundation linked to Zahid for the construction of two mosques in Melaka. Mohd Jimmy contributed RM600,000 in 15 tranches in the form of banker’s cheques from May 2016 until May 2018, deposited into the account of Messrs Lewis & Co. He asserted that these payments did not involve MyEG, as the worker legalisation and recruitment was his side job, outside of MyEG.52

During the trial, Zahid’s lawyer suggested that Zahid had received political donations from third parties and that these funds were deposited into Yayasan Akalbudi’s bank account. The MACC officer’s response was that Yayasan Akalbudi was not allowed to accept political contributions or donations as it is a welfare-based organisation, not a political organisation.53

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50 Businessman donated RM6m to ex-DPM’s Yayasan Akalbudi in hopes of bagging IT project
https://www.theedgemarkets.com/article/businessman-donated-rm6m-exdpm-s-yayasan-akalbudi-hopes-bagging-it-project

51 Company director says not aware of donation made to Zahid’s foundation

52 I gave RM9m to Zahid’s foundation to build mosques, MyEG non-executive director tells court

53 Zahid’s foundation cannot receive political donations — MACC officer
2.2.3. Messrs Lewis & Co

Muralidharan Balan Pillai is a partner of Messrs Lewis & Co, the law firm implicated in Zahid’s case. He told the High Court that his firm was not a trustee of Yayasan Akalbudi, nor did it have a file for this foundation. However, according to Muralidharan, he was instructed by Zahid to open a file for Yayasan Al-Falah at Lewis & Co, as well as a client account with a bank to handle its funds. Both the file and a client account for Yayasan Al-Falah were opened on the same day on 20 May 2016.54 55

Zahid handed over 92 cheques totalling more than RM76 million from May 2016 to April 2018 made out to Lewis & Co. Muralidharan claimed he was informed that these cheques, from various individuals and companies, were for a mosque and a religious school (taffiz) in Zahid’s Bagan Datuk constituency. Muralidharan, who is also being accused of money laundering, further claimed that Zahid had directed his law firm to handle and manage funds worth millions of ringgit on behalf of Yayasan Al-Falah, and that these funds were to be placed in fixed deposits to earn interest on behalf of the foundation.56 57

2.2.4. Yayasan Al-Falah

While Yayasan Akalbudi is a foundation specific to Zahid, Yayasan Al-Falah is a foundation chaired by Zahid’s younger brother Mohammad Nasae Ahmad Tarmizi.58 The other trustees include lawyer Faisalludin Mohamat Yusuff and Mohd Farid Abdullah. This religious foundation was registered with the ROS in April 2014, when Zahid was the Minister of Home Affairs.59

It was revealed in court that Zahid had paid RM5.9 million on behalf of Yayasan Al-Falah to purchase two bungalows in Country Heights Kajang, in 2017, for religious purposes.

54 Witness: Zahid gave 92 cheques worth over RM76m to Yayasan Al-Falah despite not being a trustee

55 Witness: Zahid gave 92 cheques worth over RM76m to Yayasan Al-Falah despite not being a trustee
https://www.edgeprop.my/content/1722967/witness-zahid-gave-92-cheques-worth-over-rm76m-yayasan-al-falah-despite-not-being-trustee

56 Lawyer: Despite not being trustee, Zahid gave firm 92 cheques worth RM76m for Yayasan Al-Falah including during Hari Raya, birthday events
https://www.thedegemakets.com/article/zahid-said-have-given-92-cheques-worth-over-rm76m-yayasan-alfalah-despite-not-being-trustee

57 Lawyer: Despite not being trustee, Zahid gave firm 92 cheques worth RM76m for Yayasan Al-Falah including during Hari Raya, birthday events

58 Zahid’s trial: Despite helping place RM66.6m in fixed deposits, law firm’s accountant says never dealt with Yayasan Al- Falah’s trustees

59 Brother cited Ahmad Zahid as having paid RM5.9m for Country Heights bungalows, court told
In this deal, Faisalludin as one trustee of the foundation was appointed as the lawyer to prepare all legal documents by both the seller, Bee Garden Holdings Sdn Bhd, and the buyer, Yayasan Al-Falah. Zahid had personally paid more than RM1.4 million in cash for the renovations done on one of the bungalows.\(^60\)\(^61\)

It was also revealed that RM9.3 million was transferred out of Yayasan Akalbudi to Yayasan Al-Falah three weeks after the BN lost power in the 2018 general election. However, the reason for this transfer was unclear as there were no meeting minutes or resolutions for any contribution or transfer of funds from Yayasan Akalbudi to Yayasan Al-Falah.\(^62\)

### 2.3. Corruption Charges

Zahid, who has amassed the most criminal charges among BN political elites, has been charged in court with various allegations relating to corruption, criminal breach of trust, and money laundering, as shown below:

<table>
<thead>
<tr>
<th>Charged On</th>
<th>Charges (counts)</th>
<th>Alleged Action</th>
<th>Amount Allegedly Involved (RM million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>19 October 2018 and</td>
<td>Criminal Breach of Trust</td>
<td>Allegedly used funds belonging to Yayasan Akalbudi for payments which included</td>
<td>31.09</td>
</tr>
<tr>
<td>14 December 2018</td>
<td>(12)</td>
<td>Zahid’s personal credit cards and insurance and road tax payments for personal</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>vehicles. The offences were allegedly committed between January 2014 and</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>December 2016.(^63)</td>
<td></td>
</tr>
</tbody>
</table>

---

\(^{60}\) Zahid paid RM1.42m in cash for bungalow renovations, contractor tells court in graft trial

\(^{61}\) Zahid gave RM5.9 million to his brother, court told

\(^{62}\) Zahid’s foundation cannot receive political donations — MACC officer

\(^{63}\) Ahmad Zahid pleads not guilty to 14 amended charges
<table>
<thead>
<tr>
<th>Charged On</th>
<th>Charges (counts)</th>
<th>Alleged Action</th>
<th>Amount Allegedly Involved (RM million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 February 2019</td>
<td>Money Laundering (27) Corruption (8)</td>
<td>Engaged in transactions involving income from illegal activities between March 2016 and April 2018. Allegedly accepted bribes from Mastoro Kenny IT Consultant &amp; Services. The bribes were intended to induce Zahid, then the Home Minister, to assist in obtaining MyEG projects to supply passport chips and to be appointed the operator of migrant visa one-stop centres in Pakistan and Nepal. The offence was allegedly committed between July 2016 and February 2017. Allegedly accepted bribes from the director of Datasonic Group Bhd. The bribes were intended to induce Zahid, then the Home Minister, to serve the company’s interest. The bribe purportedly resulted in the appointment of the group’s Datasonic Technologies Sdn Bhd to supply 12.5 million chips in Malaysia’s polycarbonate passports’ biodata page over the course of five years. The offence was allegedly committed in April 2017. Allegedly accepted bribes from Profound Radiance Sdn Bhd, which purportedly resulted in its appointment as the operator of a One-Stop Centre (OSC) in Pakistan and Nepal. The offences were allegedly committed between August 2017 and March 2018.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>72.06</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>13.25</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6.0</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2.0</td>
</tr>
<tr>
<td>26 June 2019</td>
<td>Corruption (7)</td>
<td>Allegedly received funds as inducement to extend Ultra Kirana Sdn Bhd’s contract to manage the OSC in China and Visa Luar Negara (VLN) system, or overseas visa system. The offence was allegedly committed between March 2017 and March 2018.</td>
<td>12.99</td>
</tr>
<tr>
<td>27 June 2019</td>
<td>Corruption (33)</td>
<td>Allegedly accepted bribes from Ultra Kirana Sdn Bhd over the Overseas Visa System in China. The offence was allegedly committed between October 2014 and September 2016.</td>
<td>42.76</td>
</tr>
<tr>
<td></td>
<td>Charges (87)</td>
<td></td>
<td>180.15</td>
</tr>
</tbody>
</table>

*Source: News Portal*


65 Zahid claims trial to 33 more charges https://www.themalaysianinsight.com/s/163811
Connections Between Zahid And Private Charitable Foundations

2.4.

*Note: As per the court testimonies*
3. Case Study of Tengku Adnan Tengku Mansor

3.1. Political Background

Tengku Adnan Tengku Mansor served as UMNO Information Chief for Kampung Bakti Seputeh branch in 1984, one of his earliest political posts.\(^\text{66}\) Adnan, Member of Parliament for the Putrajaya constituency since 2004, had served as Senator in the Dewan Negara (2000 and 2003), Deputy Minister in the Prime Minister’s Department (2001-2002), Minister of Tourism (2006-2008), and Minister of the Federal Territories (2013-May 2018).\(^\text{67}\)

3.2. Adnan’s Involvement in Charitable Foundations

A search with the CCM and in the public domain revealed that Adnan was elected as Chairman for two local charitable foundations:

<table>
<thead>
<tr>
<th>Foundations</th>
<th>Appointed Date</th>
<th>Adnan’s Tenure</th>
<th>Purpose of Foundation</th>
<th>Remarks</th>
</tr>
</thead>
</table>

*Source: CCM\(^\text{68}\) and public domain*

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\(^{66}\) Tengku Adnan Tengku Mansor biography https://reps.sinarproject.org/mp/tengku-adnan-tengku-mansor

\(^{67}\) Tengku Adnan biography https://tadmansonholdings.com/about-us/

\(^{68}\) This list, as at February 2021, is not exhaustive.
3.2.1. Yayasan Al-Mansoriah

Adnan incorporated Yayasan Al-Mansoriah in December 2000 when he was the Chairman of the Wilayah Persekutuan UMNO Liaison Committee and a Senator in the Dewan Negara. The foundation was initially established with the late Noor Zahidi Omar as a centre for the prevention and treatment of kidney disease as well as to fulfil the growing need to provide high quality dialysis. Noor Zahidi was a three-term assemblyman of Pengkalan Kubor and Tumpat UMNO chief for four terms prior to his death in August 2014.

Conglomerates such as Vincent Tan’s Berjaya Corporation Bhd had donated significantly to this foundation. The money, entrusted to Adnan in his capacity as a Chairman of this foundation, was instead channelled away from its core mission, eventually being used to fund the construction of, among others, Islam-centred schools and mosques in Labuan, Aceh, and Cambodia. Aceh and Cambodia are places where Adnan’s private company, Tadmansori Holdings Sdn Bhd, has business interests.

3.2.2. Yayasan Wilayah Persekutuan (YWP)

Adnan was the Chairman of YWP, the welfare arm of the FT Ministry because of his ministerial position. YWP, a foundation incorporated to aid B40 citizens in the Federal Territories, is a private company limited by guarantee. As a private company, one way YWP generates its own funding is through joint-ventures with the private sector and land sales.

3.2.2.1. Allegations of Improper Dealings

It was alleged that under the BN’s administration, especially during the tenure of Adnan, YWP was involved in the transfer of at least 12 plots of land around the city to itself. It had five property development projects, on a joint-venture basis, which were expected to register profits of RM138 million for the foundation. One endeavour was the controversial mega project at Taman Rimba Kiara, a venture related to Malton Bhd.

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69 Source of information: Companies Commission of Malaysia (CCM)
72 http://tadmansoriholdings.com/corporate-responsibility/
73 This is in accordance with Tadmansori Holdings’ website.
74 Yayasan Wilayah Persekutuan https://www.yayasanwp.org/
76 Yayasan Wilayah Persekutuan plans to exit from property-related ventures: Report. https://www.edgeprop.my/content/1572413/yayasan-wilayah-persekutuan-plans-exit-property-related-ventures-report
Adnan has come under heavy public criticism for allegedly abusing his power as then FT Minister to transfer publicly owned lands to the foundation he chaired, without an open tender process nor prior consultation with the residents of nearby areas. Adnan denied that he had improper dealings or engagements with property developers.

3.2.2.2. Non-transparent Donations to YWP

It was revealed, in a written reply to the Parliament by the FT Ministry, that during Adnan’s administration, YWP had received RM10.45 million in 2016 from eight donors. Three of these donors were contractors – Pertama Makmur, Tekad Warisan and Euro Saga – that were purportedly awarded tenders by Kuala Lumpur City Hall (DBKL) in January 2016. The decision by DBKL to award tenders to these contractors had raised concerns about whether these donations involved a quid pro quo, entailing the abuse of public office at the expense of public interest.\textsuperscript{77}

Among these donations, the single largest donation was from another foundation, Yayasan Albukhary, amounting to RM5 million. Yayasan Albukhary, founded by Syed Mokhtar Albukhary in March 1996, is an international non-profit organisation that focuses on social development.

3.3. Corruption Charges

Investigations of DBKL’s land deals after the change of government in May 2018 resulted in Adnan being charged in his capacity as a public servant. A summary of charges is listed below:

\begin{table}[h]
\centering
\begin{tabular}{|c|c|c|c|}
\hline
\textbf{Charged On} & \textbf{Charges (counts)} & \textbf{Alleged Action} & \textbf{Amount Allegedly Involved (RM million)} \\
\hline
15 November 2018 & Corruption (2) & Allegedly accepted a bribe from property developer Tan Eng Boon. The bribe was allegedly to induce Adnan, then the FT Minister, to approve the application of Nucleus Properties Sdn Bhd (now Paragon City Development Sdn Bhd) to increase its plot ratio in the development project at Jalan Semarak. The offence was allegedly committed in December 2013. & 1.0 \\
\hline
\end{tabular}
\end{table}

\textsuperscript{77} Meet the Yayasan Wilayah Persekutuan donors who happened to win tenders from DBKL
<table>
<thead>
<tr>
<th>Charged On</th>
<th>Charges (counts)</th>
<th>Alleged Action</th>
<th>Amount Allegedly Involved (RM million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>15 November 2018</td>
<td>Corruption (1)</td>
<td>Adnan also faced an alternative charge in his capacity as the then FT Minister for receiving, for himself, RM1 million from Tan, knowing that Tan as a Director of Nucleus Properties had connection with Adnan’s official duties. Tan initially claimed trial for bribing Adnan. However, he pleaded guilty in September 2019 to the alternative charge of abetting Adnan in receiving the bribe and was fined RM1.5 million by the High Court. <strong>Trial Verdict</strong> On 7 December 2020, the High Court granted a discharge not amounting to an acquittal (DNAA) to Adnan, following an appeal for the order by the prosecutors.</td>
<td>2.0</td>
</tr>
</tbody>
</table>

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*Source: News Portal* [78](#) [79](#) [80](#)

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[78] *Tengku Adnan claims trial to receiving RM3m to facilitate land deals*
https://www.theedgemarkets.com/article/tengku-Tengku Adnan-claims-trial-receiving-rm3m-facilitate-land-deals

[79] *Ku Nan granted discharge not amounting to acquittal for second graft trial*

[80] *High Court finds Ku Nan guilty on RM2 mil graft charge*
3.4. Connections Between Adnan and Charitable Foundations

Social welfare programmes for B40 citizens in the Federal Territories including Adnan’s key voting bloc in Putrajaya

Kuala Lumpur City Hall (DBKL)

Oversees

Federal Territories Ministry

Former Minister

Yayasan Wilayah Persekutuan

Funds

Developers

Joint Ventures

Corporations/Businessman

Aset Kayamas

RM2 Million Bribe

Tadmansori Holdings

Owns

Tengku Adnan Mansor

Owns

Yayasan Al-Mansorah

Funds

Social welfare programmes, including building Islam-centred schools and mosques in Labuan, Aceh and Cambodia

Developers

Corporations/Businessman

Donations
4. Case Study of Rosmah Mansor

4.1. Background

Another high-profile case involved Rosmah Mansor, the second wife of former Prime Minister Najib Razak. Although Rosmah did not hold any official position, her reportedly ‘overbearing nature’ influenced how Najib’s government was administered.81

4.2. Rosmah’s Involvement in Charitable Foundations

As the wife of the Prime Minister, Rosmah wore many hats. She was the President of the Welfare Association of Minister’s Wives (BAKTI) and Patron for various associations, including the Permata Foundation, Children in Hope Foundation, and Development of Underprivileged Children’s Foundation.82

4.2.1. Yayasan Permata (Permata)

Permata, parked under the Prime Minister’s Department during Najib’s administration, was formed to carry out programmes dealing with the development of early childhood education and care.83

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It was launched in March 2011, with an initial capital of RM4.4 million. Apart from being funded by the Malaysian government, Permata received enormous contributions directly from corporate bodies and individuals, notably Syed Mokhtar’s AlBukhary Foundation, Khazanah Nasional, Perbadanan Nasional Bhd, Najib’s 1MDB, and Vincent Tan’s Berjaya Corporation. Aside from donating money to Permata, AlBukhary Foundation funded the construction costs of Phase 3 of the PERMATApintar complex, a prestigious school for gifted students.

The government was heavily criticised for nepotism when it allocated RM111 million in the 2011 Budget and RM100 million in the 2010 Budget to Permata. In the 2012 Budget, RM1.2 billion was allocated for pre-schools under government programmes, including this foundation. Rosmah, publicly critiqued for her flagrantly ostentatious taste in luxury goods, was accused by the opposition of relentlessly using the foundation as a public relation tool for herself and using its funds for personal purposes. Rosmah had denied the accusations.

Based on the 2018 Auditor General’s Report Series 3, Permata was allocated RM229.17 million from 2016 until 2018 for operating expenses and development allocation. The audit conducted on its programmes revealed mismanagement, poor enrolment, and a lack of oversight. The Edge reported that the MACC had seized RM4.9 million from Permata, allegedly obtained from 1MDB. Permata agreed to forfeit this amount in September 2019.

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85 PERMATApintar National Gifted Center [https://en.wikipedia.org/wiki/PERMATApintar_National_Gifted_Center]
86 PM defends wife’s Permata [https://www.theedgemarkets.com/article/pm-defends-wifes-permata]
87 Najib Handed Five Million to PERMATA from 1MDB Funds – EXCLUSIVE [https://www.sarawakreport.org/2017/08/najib-handed-five-million-to-permata-from-1mdb-funds-exclusive/]
88 Rakyat has right to full picture of Permata, presses Yeo [https://www.malaysiakini.com/news/357632]
90 Rosmah-founded Yayasan Permata agrees to forfeit RM4.9m 1MDB funds [https://www.theedgemarkets.com/article/rosmahfounded-yayasan-permata-agrees-forfeit-rm49m-1mdb-funds]
4.3. Corruption and Money Laundering Charges

After the BN fell in May 2018, the police conducted raids at several premises linked to Najib including an upmarket condominium at property tycoon Desmond Lim’s Pavilion Residences, Najib’s private residence at Langgak Duta, his office, and his official residence in Putrajaya. The Federal Commercial Crime Investigation Department Director, Amar Singh, was quoted by *The New Straits Times* as saying that the total value of the items seized in the raids was estimated at RM900 million to RM1.1 billion. The police further claimed that this was the biggest seizure in Malaysian history and that the case would be classified under the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001.

Rosmah is currently facing a total of 20 charges in two separate trials, as listed below:

<table>
<thead>
<tr>
<th>Charged On</th>
<th>Charges (counts)</th>
<th>Alleged Action</th>
<th>Amount Allegedly Involved (RM million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 October 2018</td>
<td>Money Laundering (12)</td>
<td>Allegedly received illegal deposits of almost RM7.1 million into her personal account between December 2013 and June 2017.</td>
<td>7.1</td>
</tr>
<tr>
<td></td>
<td>Money Laundering (5)</td>
<td>Allegedly failed to declare this money to the Inland Revenue Board, for years of assessment 2013 to 2017, as required under the Income Tax Act.</td>
<td></td>
</tr>
<tr>
<td>15 November 2018</td>
<td>Corruption (3)</td>
<td>Allegedly solicited for herself a bribe from Jepak Holdings Sdn Bhd Managing Director Saidi Abang Samsudin. The offence was allegedly committed between March and April 2016.</td>
<td>187.5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Allegedly accepted a bribe directly from Saidi. The offence was allegedly committed in September 2017.</td>
<td>1.5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Allegedly received a bribe from Saidi, via her former aide Rizal Mansor. The offence was allegedly committed in December 2016.</td>
<td>5.0</td>
</tr>
<tr>
<td>10 April 2019</td>
<td></td>
<td>The bribes were for helping Jepak Holdings obtain a project, through direct negotiations with the Ministry of Education. The project, known as ‘Projek Bersepadu Sistem Solar Photovoltaic (PV) Hibrid dan Penyelenggaraan dan Operasi Genset/Diesel’, involved installing solar hybrid systems and the maintenance and operation of diesel generators for 369 rural schools in Sarawak. The project was valued at RM1.25 billion.</td>
<td></td>
</tr>
</tbody>
</table>

*Source: News Portal*[^92] [^93]


4.4. Rizal Mansor’s Yayasan Perdana Ummah

Rizal was initially accused of abetting Rosmah. However, the charges against him were dropped when he became a key prosecution witness in Rosmah’s trial. Rizal alleged that he was hired by a special division under the Prime Minister’s Department, dubbed the ‘First Lady of Malaysia’ (FLOM) Division, when Najib became Prime Minister in April 2009. Rizal, once a youth leader of the Seputeh UMNO division, claimed that he had planned to contest the UMNO youth chief position, taking on the then incumbent Khairy Jamaluddin.

During his tenure with the FLOM Division, while managing Rosmah’s official and unofficial activities, Rizal incorporated a charitable foundation in June 2014, a year after the 13th General Election. This foundation, Yayasan Perdana Ummah, was created to offer activities in line with Islam and Islamic values for youths and the Muslim community. The foundation, chaired by Rizal and under the direction of Najib, co-sponsored veteran art activists when they performed the Umrah (pilgrimage to Mecca), and co-organised National Transformation 2050 (TN50) events.

94 Rosmah looked upon as fierce wife of the Prime Minister – Rizal Mansor


96 Penganjur: Insiden penampar tak jejas matlamat dialog https://www.malaysiakini.com/hiburan/382765
Case Study of Rosmah Mansor

4.5 Connections Between Rosmah And Charitable Foundations

Prime Minister's Department

Yayasan Permata

Corporations

Rosmah Mansor

Rizal Mansor

Jepak Holdings

Najib Razak

Ministry of Finance

Ministry of Education

1MDB

Former Prime Minister

Former Minister

Former aide

President

Patron

Wife

Granted approval

Awarded RM1.25 million contract via direct negotiation

Paid nearly RM1 million and partly sponsored entire family’s pilgrimage to Mecca

Allegedly under Najib Razak direction

RM4.9 million allegedly misappropriated (as per 1MDB forfeiture suit)

Alleged gratification of RM187.5 million

Donations

Paid nearly RM1 million and partly sponsored entire family’s pilgrimage to Mecca

RM4.9 million allegedly misappropriated (as per 1MDB forfeiture suit)

Allegedly under Najib Razak direction

Funds

Funds

Allegedly under Najib Razak direction

Allegedly under Najib Razak direction

Haj pilgrimage programmes, etc
5. Case Study of Musa Aman

5.1. Political Background

Musa Aman is a Malaysian politician who served as the 14th Chief Minister of Sabah from March 2003 to May 2018. He became active in politics in 1980s. In March 1999, he won the Sungai Sibuga state seat. He served as Minister in Chief Minister Osu Sukam’s cabinet in 1999, Finance Minister in Chief Minister Chong Kah Kiat’s cabinet in March 2001, and finally as Chief Minister of Sabah.

5.2. Musa’s Involvement in Yayasan Sabah

Yayasan Sabah, a state-run foundation, was established by the late Tun Mustapha Harun in 1966 with the intent to provide education and other relief to the poor in Sabah. In 1970, the Sabah state government provided the foundation with a RM1 million ‘start-up grant’, as well as a 100-year lease of 3,300 square miles of virgin forests as timber concessions for the foundation to generate its own revenue to fund its charity programmes. Since then, the foundation (now known as the Yayasan Sabah Group) has diversified its activities into agro-plantation, hospitality and tourism, shipping, and real estate development.

In March 1995, a year after BN captured power in Sabah, Musa was appointed as a Director of Yayasan Sabah and later assumed the chairmanship of the Board of Trustees.

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97 Working for a Cause https://www.thebusinessyear.com/malaysia-2016/working-for-a-cause/profile
98 Yayasan Sabah Group http://www.yayasansabahgroup.org.my/introduction.cfm
99 Sabah Foundation in RM872m suit against Musa claims breach of fiduciary duty https://www.theedgemarkets.com/article/sabah-foundation-rm872-million-suit-against-musa-claims-breach-fiduciary-duty
5.2.1. Alleged Misappropriation of Funds

Musa was charged with corruption and money laundering over timber concessions in Sarawak. However he was acquitted of all 46 charges after the prosecution applied to withdraw them. Following Musa’s acquittal, Yayasan Sabah filed a suit against him in a bid to recover RM872 million that went missing during his tenure as the trustee’s Chairman, between March 2003 and May 2018. The current Board of Trustees believed the funds had gone missing due to timber activities of a dubious nature. In addition to Musa, this suit named several others and listed monetary transactions involving numerous offshore accounts.100

The foundation is suing Musa for breach of fiduciary duty. The foundation’s statement of claim alleged that:

1 Musa, as the then Chief Minister of the state and Chairman of the foundation, engaged in an elaborate scheme for personal gain, when defined areas within its concession were systematically sold to selected timber companies determined by him;

2 Michael Chia was said to be his proxy, who had diverted funds, given by companies awarded with the timber concessions, into foreign accounts, like in the British Virgin Islands, and then into Chia’s UBG and HSBC accounts in Hong Kong and Singapore;

3 These funds were then fraudulently transferred into the accounts of Richard Christopher Barnes at UBG and HSBC in Singapore and Hong Kong;

4 Some of these funds were then transferred to UMNO Sabah, when Musa was its liaison chief;

5 It was not the purpose of the foundation for its funds to be transferred to a political party;

6 Musa had transferred money from the foundation’s funds to his two sons, while they were studying in Australia; and

7 Musa had failed to execute his ‘fiduciary’ responsibility as Yayasan Sabah’s board Chairman.

Musa reciprocated the next day by sending a letter of demand to Yayasan Sabah and the then Sabah Chief Minister and foundation Chairman, Shafie Apdal. Musa sought an unconditional apology from the foundation and Shafie, as well as RM1 billion in damages101

101 Musa demands RM1bil, retraction, apology from Yayasan Sabah
5.3. Acquitted of Corruption and Money Laundering Charges

Musa previously faced multiple corruption charges that stemmed from a mega money laundering scandal which came into the limelight in 2012.

<table>
<thead>
<tr>
<th>Charged On</th>
<th>Charges (counts)</th>
<th>Alleged Action</th>
<th>Trial Verdict</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 November 2018</td>
<td>Corruption (35)*</td>
<td>The charges involving US$6.3 million (RM263 million) alleged that Musa, in his capacity as Sabah Chief Minister and Chairman of Sabah Foundation, had received bribes from eight logging concessionaires as an inducement to give timber concession contracts to 16 companies. The offences were allegedly committed through proxies between December 2004 and November 2008. *In October 2019, the prosecution dropped five of the 35 charges and made amendments to the remaining 30 charges, relating to the dates, transactions, and names of contractors.</td>
<td>On 9 June 2020, the High Court acquitted and discharged Musa of the 46 criminal charges, after the prosecution withdrew all the charges against him.</td>
</tr>
<tr>
<td>5 March 2019</td>
<td>Money Laundering (16)</td>
<td>Musa was charged with 16 counts of money laundering amounting to US$37.8 million and SG$2.5 million, between June 2006 and May 2008.</td>
<td></td>
</tr>
</tbody>
</table>

*Source: News Portal [102][103][104][105]

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5.4. Connections Between Musa and Yayasan Sabah

Musa's Sons

Richard Barnes (Proxy)

Funds allegedly transferred

Funds allegedly transferred

Monies allegedly given

Musa Aman

Former Liaison Chief

Former Chief Minister

Provided RM1 million "start-up grant" and 3,300 square miles of virgin forest

Yayasan Sabah

Former Chairman

Granted timber concessions contract

Logging Concessionaries

Sabah UMNO Division

Musa's Sons

Michael Chia (Proxy)

Funds allegedly transferred

Funds allegedly transferred

Monies allegedly given

Sabah State

Former Liaison Chief

Note: As per the allegations in Yayasan Sabah's statement of claim dated June 2020
6. Case Study of Abdul Azeez Abdul Rahim

6.1. Political Background

Abdul Azeez Abdul Rahim has been Member of Parliament (MP) for the seat of Baling in Kedah since 2013. Prior to becoming a MP, he was involved in the Malaysian Youth Council, since 2000. In 2004, he was appointed as UMNO Baling’s youth chief. He was elected to UMNO’s Supreme Council in 2009.

6.2. Azeez’s Involvement in Charitable Foundations

A search with the CCM, Azeez’s personal website, as well as the public domain, revealed that he was elected as Chairman or trustee of numerous charitable foundations after venturing into politics. These foundations are listed below:

106 Abdul Azeez Abdul Rahim biography https://azeezrahim.com/biography
Azeez is currently facing allegations relating to misappropriation and mismanagement of funds of several foundations.

6.2.1. Yayasan Pembangunan Ekonomi Islam Malaysia (YaPEIM)

YaPEIM was incorporated in 1976 under the Trustees (Incorporation Act) 1952 and is similar to a charity trust fund. It is supported by the government and its Board of Trustees are appointed by a minister in the Prime Minister’s Department. This government-backed foundation receives enormous goodwill assistance, especially from members of the public who participated in YaPEIM’s salary deduction scheme. Azeez served as Executive Chairman of YaPEIM from as early as 2002.

The National Oversight and Whistleblower (NOW) Director Akmal Nasir, currently serving as Member of Parliament for Johor Bahru, alleged that RM223,000 of YaPEIM’s funds were purportedly used for election campaigning. The date of the expenditure coincided with the by-election in Rompin in May 2015. YaPEIM did not specifically address the claim, merely stressing that all decisions and activities were approved by the Board of Trustees.108

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107 This list, as at August 2020, is not exhaustive.

6.2.2. Kelab Putera 1Malaysia (KP1M)

Azeez founded and chaired the Putera 1Malaysia Club (KP1M) in 2010 after the idea was accepted by former Premier Najib. The club is neither registered as a company under the CCM nor as a non-profit organisation under the ROS. However, it has received enormous funding to carry out several charity programmes, in the country as well as abroad. In 2013 alone, it was reported that KP1M had carried out 34 humanitarian projects, including in Syria, the Philippines, Somalia, Indonesia, and Japan.109

During a massive flood in November 2017, KP1M, under Najib’s directive, went on a welfare mission to aid flood victims in Penang. The relief items were emblazoned with pictures of Najib, which reflected yet again a political agenda.110

Malaysiakini reported in November 2018 that Azeez was implicated in an investigation over funds used in humanitarian projects organised by KP1M. Azeez had allegedly appointed firms linked to his relatives and friends as vendors to furnish items for the club’s projects, in Malaysia and abroad. Investigators also found that the number of purchases for several humanitarian projects did not match the club’s public announcements.111

6.2.3. Yayasan Tabung Haji (YTH)

Azeez was the former Chairman of the Pilgrims Fund Board or Lembaga Tabung Haji (TH), where he served from January 2011 until he resigned in May 2018 shortly after the 14th General Election. During his chairmanship, YTH was established in May 2016 as the social welfare arm of TH to undertake humanitarian aid and to contribute to the poor and the needy. He was appointed as a trustee of YTH as well.

In November 2018, TH lodged a police report over YTH’s 2017 programmes where over RM22 million were allegedly disbursed for politically-linked activities which contravened its constitution. TH stated that the police report lodged was its first, based on internal investigations into past transactions that were spearheaded by the new management appointed in July 2018. Investigations by the authorities into YTH’s alleged mismanagement are still ongoing.112 113
6.3. Corruption and Money Laundering Charges

Azeez was slapped with three charges of receiving bribes and nine charges of money laundering over the procurement of government contracts. These charges are listed below:

<table>
<thead>
<tr>
<th>Charged On</th>
<th>Charges (counts)</th>
<th>Alleged Action</th>
<th>Amount Allegedly Involved (RM million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>17 January 2019</td>
<td>Corruption (3)</td>
<td>Allegedly received kickbacks from Menuju Asas Sdn Bhd Director Mohammad Redzuan Mohanan Abdullah, between December 2010 and April 2018, as an inducement for the company to obtain RM197.8 million worth of road projects in Perak and Kedah from the government through direct negotiation and selective tender.</td>
<td>5.2</td>
</tr>
<tr>
<td></td>
<td>Money Laundering (9)</td>
<td>Allegedly received proceeds through unlawful activities from four companies, Menuju Asas Sdn Bhd, Mangkubumi Sdn Bhd, Pintas Utama Sdn Bhd, and AVP Engineering (M) Sdn Bhd, between March 2010 and August 2018.</td>
<td>139.4</td>
</tr>
</tbody>
</table>

Note: Azeez’s older brother Abdul Latif was accused of abetting him on two counts of obtaining the RM4 million bribe in two transactions from Menuju Asas between June 2017 and April 2018. However, in February 2021, Abdul Latif was granted a discharge not amounting to an acquittal after he became a prosecution witness in Azeez’s trial.

*Source: News Portal* 114 115 116

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116 [VIPs In The Dock: VIPS on trial](https://www.theedgemarkets.com/article/vips-dock-vips-trial)
Connections Between Abdul Azeez and Charitable Foundations

6.4.

Yayasan Pembangunan Rakyat Baling

Yayasan Pembangunan Ekonomi Islam Malaysia (YaPEIM)

Putera 1Malaysia Club (KP1M)

Yayasan Tabung Haji (YTH)

Better Nation Foundation

Yayasan Gerak Fikir

Abdul Azeez Abdul Rahim

Fund mismanagement

Investigation over funds

Investigation of fund mismanagement

Allegations

Implicated

Implicated

Director

Former Executive Chairman

Founder

Former Trustee

Director

Director
7. Case Study of Nasharudin Mat Isa

7.1. Political Background

Nasharudin Mat Isa had served as Member of the Parliament for the constituency of Yan in Kedah from 1999 to 2004, as well as Bachok in Kelantan from 2008 to 2013. He was Deputy President of the Pan-Malaysian Islamic Party (PAS) between 2005 and 2011. Nasharudin had fashioned himself a pious Islamic intellectual and was reportedly expelled from PAS's governing council after travelling to Gaza in 2013 with Najib. He did not recontest his parliamentary seat during the 2013 general election. 117 118

7.2. Nasharudin’s Involvement in Charitable Foundations

A search with the CCM and in the public domain indicated that Nasharudin was elected as Chairman or trustee of numerous local charitable foundations, as summarised below:

<table>
<thead>
<tr>
<th>Foundations</th>
<th>Appointed Date</th>
<th>Nasharudin’s Tenure</th>
<th>Purpose of Foundation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yayasan Nassar</td>
<td>October 2010</td>
<td>Member of Parliament</td>
<td>Private foundation. Funds philanthropic, educational, social and community programmes. Incorporated in October 2010.</td>
<td></td>
</tr>
</tbody>
</table>

117 Nasharudin Mat Isa biography https://mppas.wordpress.com/about/profil-mp-pas/

Global Movement of Moderates Foundation (GMMF)

Najib mooted the establishment of Global Movement of Moderates when he spoke at the United Nations General Assembly in 2010. Two years later, GMMF was formed with Razali Ismail as the Chairman. Nasharudin was given the top post in 2015 after he played a key role in assisting Najib to forge a political alliance with PAS President Abdul Hadi Awang post-elections in 2013.

The foundation is neither registered as a company under the CCM nor as a non-profit organisation under the ROS. Furthermore, given the absence of a disclosure requirement, it is impossible to know which ministry the foundation was parked under.

Under Nasharudin’s leadership, GMMF became irrelevant as extremism continued to fester. The foundation had also allegedly contradicted its official policy of moderation. The foundation was abolished after the 2018 general election.

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*Source: CCM and public domain*

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119 This list, as at February 2021, is not exhaustive.


121 Nasharudin Mat Isa dilantik sebagai CEO Yayasan GMM https://www.astroawani.com/berita-malaysia/nasharudin-mat-isa-dilantik-sebagai-ceo-yayasan-gmm


7.3. Criminal Breach of Trust and Money Laundering Charges

Nasharudin has claimed trial to 33 charges of money laundering and criminal breach of trust involving Yayasan Nassar and the now defunct GMMF, amounting to RM4 million. A summary of the charges is listed below:

<table>
<thead>
<tr>
<th>Charged On</th>
<th>Charges (counts)</th>
<th>Alleged Action</th>
<th>Amount Allegedly Involved (RM million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>22 October 2019</td>
<td>Criminal Breach of Trust (27)</td>
<td>Allegedly, in his capacity as Yayasan Nassar Chairman, he committed CBT by channelling the foundation's funds to:</td>
<td>1.1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(i) pay himself a monthly salary of RM20,000 in 2015 and several months in 2016;</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) settle personal expenses;</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii) pay food catering expenses for an unnamed son's wedding;</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iv) purchase a shophouse in Bandar Puteri Bangi;</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(v) purchase shares in Hajj Finance Company Limited;</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(vi) pay the college fees of his son, Ammar; and (vii) provide his daughter, Nusaibah, a loan. These offences were allegedly committed between January 2015 and March 2018.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Charged On</th>
<th>Charges (counts)</th>
<th>Alleged Action</th>
<th>Amount Allegedly Involved (RM million)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Criminal Breach of Trust (3)</td>
<td>Allegedly used his position as GMMF Chief Executive Officer to misappropriate its funds which were channelled to his company, Wasatiyah Centre for Peace Sdn Bhd, under the pretext of giving research grants. The offences were allegedly committed between July and August 2018.</td>
<td>2.6</td>
</tr>
<tr>
<td></td>
<td>Money Laundering (3)</td>
<td>Allegedly transferred funds from his company, Wasatiyah Centre for Peace, to several entities. These funds were an allocation from the Finance Ministry to GMMF. The offences were allegedly committed between November and December 2018.</td>
<td>0.3</td>
</tr>
</tbody>
</table>

DNAA
On 22 September 2020, Nasharudin was given a discharge not amounting to an acquittal (DNAA) on 16 counts of CBT. The 16 CBT charges were for dishonestly accepting a salary for being Nassar Foundation's Chairman between 2015 and 2018. The remaining 17 CBT and three money laundering charges against him would proceed.

*Source: News Portal* 124 125

124 Charge sheet lists Nasharudin Mat Isa spending public money on son's wedding, daughter's loan, son's college fees and many more

125 Ex-MP Nasharudin given discharge not amounting to acquittal on 16 CBT charges
7.4. Connections Between Nasharudin and Charitable Foundations

Case Study Of Nasharudin Mat Isa

Misappropriation of funds.

Yayasan Nassar

Chairman

Global Movement Of Moderates Foundation

Former CEO

Yayasan Al-Quds Malaysia

Director

Nasharudin Mat Isa

Allegations