

Governance And Waqf Funds Sustainability: Case Study In Dompét Dhuafa Republika, Indonesia

By

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Abstract

Good governance practices are important for any organization. Strong governance is largely based on its players in ensuring that financial and non-financial resources are well managed. The Dompét Dhuafa Republika Foundation manages ZISWAF funds (*Zakat, Infaq, Sadaqah* and Waqf) as well as other funds from individuals, groups, companies or institutions to help the needy through social and humanitarian activities in Indonesia. The success of Dompét Dhuafa's governance and professionalism in transforming and expanding the benefits of waqf has been recognized globally through the Ramon Magsaysay Award Foundation (RMAF) in 2016. The aim of this study is to analyze governance by Dompét Dhuafa in strengthening waqf funds. This study is a qualitative study with case study design. Data were collected through documents, observations and interviews with focus group from ZISWAF team, Dompét Dhuafa. The data were subsequently analyzed using the content analysis method. The findings revealed that good governance practices in Dompét Dhuafa can sustain the accumulated waqf funds. Through the implementation of good governance, Dompét Dhuafa has conducted fundraising activities in collaboration with various parties to raise waqf funds. In managing waqf assets, Dompét Dhuafa took into account two main aspects; namely maintenance of waqf assets and development of waqf assets. Both of these aspects have made Dompét Dhuafa consistently generated profits and surpluses and eventually reimbursed to the waqf beneficiaries. The implications of this study can be outlined into three main dimensions; policy, Muslim communities and economy. The policy implication of this study can be seen from the implementation of good governance by Dompét Dhuafa in securing waqf funds. Indonesian communities can enjoy socio-economic benefits through the development of contemporary waqf assets. Overall, the practices of good

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governance require constant monitoring, supervision and control mechanism so that waqf benefits can be generated and sustained continuously. As for the Muslim communities, the implication can be highlighted through the Dompot Dhuafa's transparent and efficient governance practices, where they were able to witness themselves evidences of waqf development in the form of hospitals, schools, mosques and others in Indonesia. This will increase the tendency of Muslim communities to endow through Dompot Dhuafa. For economic implication, it was proven that good and sustainable concept of waqf governance applied in Dompot Dhuafa can indirectly overcome the problems of hidden, unproductive and unmanageable waqf assets faced by waqf managers in Indonesia. Dompot Dhuafa has successfully contributed to the economic system of the Indonesian people via the equitable distribution of wealth to several needy groups. The findings provided a deeper insight into the understanding of waqf governance and funds sustainability. These works will provide a basis for further research on waqf for both practitioners and policy-makers and expected to help the waqf fund managers in governing the sustainable waqf funds in the future.

Keywords: Dompot Dhuafa Republika; Waqf Funds; Sustainability; Governance; Waqf

Introduction

Indonesia is the largest island nation in the world located in Southeast Asia. Indonesia has a total of 17,508 islands with a total area of 1,904,569 km². The main islands in Indonesia consist of the island of Sumatra, Kalimantan, Java, Sulawesi and Papua. As the world's largest archipelago, Indonesia is also one of the countries that have the longest coastline in the world. Indonesia has a population of 260 580 739 inhabitants with a majority of the population is Muslim (about 87.2%). With 260 million populations, it has made Indonesia the fourth most populous country in the world and also the world's largest Muslim population (nearly 227 million Indonesians are Muslims) (Indonesia Profile, 2019). Although Indonesia is the largest Muslim population in the world, but in terms of the standard of living of the people in the country, it is apparent that many Indonesians are living in poverty. The current 2019 statistic shows that Indonesia is experiencing high percentages of poor people in some of part of provinces such as Papua (27.53%), West Papua (22.17%), East Nusa Tenggara (21.09%), Maluku (17.69%), Aceh (15.32%) and Bengkulu (15.23%) (Indonesia Profile, 2019). Today, Indonesia has shown a lot of efforts and commitments in optimizing zakat, waqf and charity funds and these are reflected in the growth of *amil* zakat institution, waqf and more. One of them is Dompot Dhuafa, which is committed in managing ZISWAF funds with a transparent and accessible concept to the local community. The establishment of Dompot Dhuafa, has successfully benefited the program to the 11,300,859 Indonesians representing four main areas, namely, economics, health, education and social development. Table 1 shows data on the development of waqf land in Indonesia by province in 2017 (KEMENAG, 2019). Looking at the potential of waqf assets, Dompot Dhuafa plays a significant role in preserving waqf funds so that waqf benefits will continue to be enjoyable, lasting and sustainable for the Muslim community in Indonesia. This paper aims to analyze the governance practices implemented by Dompot Dhuafa in maintaining waqf funds in Indonesia. This article will focus on the success and professionalism of the Dompot Dhuafa governance in preserving waqf funds in Indonesia.

No	Province	Number of Waqf Lands		Status		
		Location	Width (H ²)	Already Have Waqf Certificate	Do Not Have Waqf Certificate	Percentage of Waqf Land Registered (%)
1	Aceh	24.898	76.78690	13, 730	11, 168	55.14
2	North Sumatra	16.280	3.603.55	7761	8, 519	47.67
3	West Sumatra	6.643	21.221.24	4420	2, 223	66.54
4	Riau	8.152	118.397.65	2, 641	5, 691	32.40
5	Jambi	5.918	1.351.67	3, 785	2, 153	63.95
6	South Sumatra	6.394	38.045.62	3, 521	2, 873	55.07
7	Bengkulu	2.759	712.22	1, 869	890	67.74
8	Lampung	14.591	2.299.08	8, 372	6, 219	57.38
9	Riau Islands	1.187	106.58	326	861	27.45
10	Bangka Belitung	1.133	324.31	778	354	68.76
11	DKI Jakarta	7.422	301.36	4, 623	2, 799	62.29
12	Banten	20.089	3.932.23	11, 049	9, 040	55.00
13	West Java	74.860	11.666.20	45, 873	28, 987	61.28
14	Central Java	103.294	16.316.97	82, 641	20, 653	80.01
15	DI Yogyakarta	8.547	293.39	8, 051	496	94.20
16	East Java	74.429	5.823.93	54, 193	20, 236	72.81
17	South Kalimantan	9.265	1.255.36	7, 582	1, 683	81.83
18	West Kalimantan	4.467	2.754.44	2, 257	2, 110	50.53
19	East Kalimantan	3.423	1.398.41	772	2, 652	22.55
20	Central Kalimantan	2.642	577.85	1, 631	1, 011	61.73
21	Bali	1.399	1.399.00	1, 132	267	80.91
22	West Nusa Tenggara	12.105	2.581.18	7, 031	5, 074	58.08
23	East Nusa Tenggara	1.272	531.18	1, 047	225	82.31
24	South Sulawesi	10.440	102.903.03	5, 485	4, 954	52.55
25	North Sulawesi	887	190.53	420	467	47.35
26	West Sulawesi	2.448	325.17	571	1, 877	23.33
27	Central Sulawesi	3.173	16.504.28	2, 051	1, 122	64.64
28	South East Sulawesi	2.386	522.60	1, 516	370	63.54
29	Gorontalo	1.877	166.34	729	1, 148	38.84
30	Maluku	1.215	500.64	449	766	36.95
31	North Maluku	1.489	3.022.32	605	543	40.53
32	West Papua	338	59.11	105	233	31.07
33	Papua	346	69.45	142	204	41.04
	Total	435.768	435.944.32	287, 160	148, 447	65.90

Table 1. Waqf Land in Indonesia by Province in 2017

Literature Review

Waqf Administration and Governance in Indonesia

History of Waqf Administration and Governance in Indonesia

Indonesian legal system is based on three main sources of law; the customary, Islamic law and Dutch colonial law. Hence, the legal system is complex as it is influenced by the political, colonial and Islamization throughout the history of Islamic administration in Indonesia (Salim, A, 2003). Because of this, the legislation of waqf was completely neglected by the Indonesia Government (Bamualim, C.S, 2009; Fauzia, 2008). After the end of the New Order and under the regime Habibi Administration, waqf slowly begins to develop. The end of the New Order has brought significant contributions towards developing Islamic legal system in Indonesia including the establishment and development of the Islamic court, the Islamic bank, the zakat committee, waqf governance and other Islamic matters. According to Uswatun Hasanah (2009), the idea of waqf revitalization begins when the law of zakat has successfully been implemented by the government and that they started to address the root of the waqf problems. Here, waqf has failed to play an important role in the socio-economic development of the society (Uswatun Hasanah, 2009).

Historically, the administration of waqf in Indonesia can be divided into three main periods; that is, before Indonesia's independence (before 1945), after Indonesia's independence and before Government Regulation No. 28 of 1977 and after the implementation of Government Regulation No. 28 Year 1 977. In fact, the waqf institution was already in existence and practiced by the Muslim community in Indonesia before Indonesia gained independence. Historical relics such as the Islamic sultanates for example the Demak and Pasai Sultanate, the construction of mosques and mosques in Indonesia's central city are among the earliest evidence that waqf existed before 1945. At this time, waqf was administered by Customary Law issued by the Dutch Colonial Government. This law is an unwritten law and is not based on waqf law in Islam. There are some rules regarding waqf issued by the Dutch Colonial Government during his colonial period in Indonesia such as the first Secretary-General's Circular dated January 31, 1905, No. 435, Circular of the Secretary of the Government dated 4 June 1931 1361 / A, Circular of the Secretary of the Government dated 4 December 1934 1361 No. 3088 / A and the Secretary of State Secretary's Circular dated 27 May 1935 No.1273 / A (Religious Department of Indonesia, 2004).

Then, after Indonesia's independence and before the establishment of Government Rule No. 28 In 1977, waqf was implemented in accordance with Article II of the Transitional Laws Act 1945. On December 22, 1953, the Religious Department of the Republic of Indonesia was established and placed all matters pertaining to waqf under the special powers of the use of waqf property. On October 8, 1956, Circular No. 5 / D / 1959 on Land Transfer Procedure issued. However, this procedure still could not fully protect the waqf lands at that time. This led to Government Regulation (PP) No. 28 of 1977 on Land Tenure Subdivision was subsequently issued. Existence of PP No. 28 of 1977 has repealed all the existing rules of waqf law and conflicts with the rules (Aden, R., Effendi, D. & Busro, 2018). Next, the third phase is after the implementation of Government Rule No. 28 of 1977 or after the issuance of Law No. 7 of 1989 on Religious Justice. Through this law, Chapter III mentions the council assigned and entrusted to examine, decide and settle things on the first floor between people who are Muslims in the field; (a) marriage; (b) heirs, wills and grants, made in accordance with Islamic law (c) waqf and alms. However, these regulations have not yet been able to address the various problems related to waqf. On November 30, 1990, Directions with the

Minister of Religion of the Republic of Indonesia and Head of the National Defense Agency (BPN) Number 4 of 1990 on Waqf Land Certificate were issued.

The transformation of waqf development in Indonesia can be seen on 2002, when an international workshop on productive waqf was held in collaboration with the International Institute of Islamic Thought (IIT) and the Ministry of Religion of the Republic of Indonesia held in Batam from January 7 to 8, 2002. The workshop was followed by a Seminar National Productive Waqf in Medan from May 1 to 2, 2002. In this seminar, a fatwa was issued that demanded cash waqf in Indonesia by the Council of Indonesian Scholars dated May 11, 2002 and a letter from the Ministry of Religion of the Republic of Indonesia (Zaenal, M. H., 2017). The development of waqf has been growing ever since the introduction of Law 41 of 2004 on waqf which is still used to this day as the main reference to waqf affairs in Indonesia (Aslam, M. M. H., Kamil, M. N. K., & Ayuniyyah, Q., 2017).

The Administration and Governance of Contemporary Waqf in Indonesia

The administration of waqf in Indonesia today is enforced through law (Religious Department of the Republic of Indonesia, 2004). Some of the laws that apply to managing waqf governance in Indonesia are:

1. Agrarian Law (UUPA), Law 5 1960 of chapter 5, article 14 paragraph (1) and article 49.
2. Government Regulation No. 28 The year 1977 consisted of 7 chapters, 18 chapters, covering the meaning of waqf, the procedure for interpreting and registering waqf, changes, dispute resolution and n waqf authorities.
3. Registration of Religious Minister No. 1 The year 1978 describes in detail PP. 28, 1977.
4. INPRES (Presidential Instruction) No. 1991 1991 Compilation of Islamic Law (KHI). KHI is the development and refinement of waqf arrangements in accordance with Islamic law.
5. About the Laws of the Foundation. The designation of this foundation is contained in Law No. 16 Year 2001 dated 16 August 2001 LN Year 2001 No. 112.
6. SK (Letter of Authority) Dir. BI No. 32/34 / KEP / DIR About Public Bank Based on Shariah Principles.
7. SK (Letter of Authority) Dir. BI No. 32/36 / KEP / DIR About People's Banking Credit Based on Shariah Principles.
8. Law No. 41 of 2004 on waqf.
9. Government Code No. 42 of 2006 on the Implementation of Law No. 41 of 2004.
10. Presidential (Presidential Decree) of the Republic of Indonesia 75 / M / 2007 on the establishment of an institution called the Indonesian Waqf Agency (BWI).
11. Regulation of the Religious Ministers of the Republic of Indonesia No. 4 of 2009 on Waqf Registration Administration.

Waqf-Governance Related Studies

Governance and its related issues such as accountability, reporting and performance have received little attention in waqf literature. During 1990s, the issue of governance in waqf literature is limited due to the small number of students and researchers showing interest in this area (Hoexter, 1998). Early researchers such as Yayla (2007), Toruman, Tuncisper and Yilmaz (2007) investigated accounting practices in the Ottoman Empire by Sultan Suleyman. They found out that accounting was used as a controlling device for waqf management during the Ottoman Empire (Yayla, H. E., 2007; Toruman, C., Tuncsiper, B. &

Yilmaz, S., 2007). Nowadays, there are many researchers such as Kooskura, Laughlin, Sinclair, Hooper & Ayub, Besire, Conolly and Hyndman and others that studies about governance, waqf and charitable organizations.

Kooskura (2008) has studied the issue of governance in Estonia. In his paper, he stated that stakeholder interests and corporate relations with society and environment were not considered important issues business organizations (Kooskura, M., 2008). The same thing happened to Islamic councils, where most of them are on the opinion that waqf public reporting is not important. This is contradicted with Islamic principles because as a trustee, Islamic councils must consider accountability and responsibility to *waqif*, beneficiaries, public and to Allah. According to Laughlin (1988), charitable organizations such as waqf is operating in low value conflict and high trust environment (Laughlin, R.C.,1988). Other researchers also emphasized on the importance of governance in charitable organizations as governance is essential to ensure public confidence, trust as well as continuous flow of funds to support their activities and survival (Laughlin, R.C.,1998; Sinclair, R., Hooper, K., & Ayub, S., 2010). Besides that, accountability delivers the purpose of measuring, evaluating and reporting trustee's performance (financial or non-financial) as it prevents unobservable fiduciary, moral and economics relationship between charity organizations and their donors.

Conolly and Hyndman (2000), Yaacob & Ibrahim (2006) as well as Laughlin (1998) agreed that sound accounting and transparent reporting practices applied in good governance can be regarded as common mechanisms through which accountabilities in such organizations could be discharged and assessed (Connoly, C. & Hyndman, N., 2000). Besire (2005) for example also stated that reporting is assumed to enhance better corporate governance and to ensure moralization of business life. In such a way, donors have entrusted councils to safeguard, invest, manage and to disburse proceeds in accordance with the terms and conditions set by *waqif* (Besire, D., 2005). Therefore, councils should perform in conformity with Islamic principles and strictly adhere to these in all their activities (Daud, D., Mohd Noor, I. H & Hussin, A. H., 2017).

Besides governance, previous studies also posited that sustainability as one of the vital elements in a successful governance. This is due to the fact that greater expectations for organizations to be invested in the local community instead of being solely concerned with profits. Hence, sustainability is an imperative component in the implementation of waqf practices. Many researchers such as Alhaddi (2015), Joseph (2013), Das & Rangarajan (2017) and Delai & Takahashi (2011) concluded that sustainability exists within the structure of social, environmental and economic pillars (Alhaddi, H., 2015; Joseph, C., 2013; Das, M. & Rangarajan, K., 2017; Delai, I. & Takahashi, S., 2011). In the waqf's context, waqf organizations must ensure that the impact and benefits which results from their projects can last for the long-term, resolve societal issues and contribute to the larger community in a holistic manner (Ibrahim, S.S, Mohd Noor, A.H & Arsyad, R., 2017).

Ihsan et.al (2011) in his previous study has highlighted the need for waqf accounting standards in waqf institutions (Ihsan, H., & Ibrahim, S. H. H. M., 2011). Ihsan, Sulaiman, Mohammad Alwi and Adnan (2017) have addressed the issue of accountability practice in waqf institutions. They conducted a case study in Dompét Dhuafa and revealed that the belief in dual accountability (to Allah and human beings) has strengthened the *mutawalli's* perception concerning the importance of accountability. They also concluded that the holistic accountability practiced by Dompét Dhuafa is an integrative process that involves commitment to preserve organizational values (Ihsan, H., Sulaiman, M., Mohammad Alwi, N. & Adnan, M.A., 2017). Muflihah (2017) examined the implementation and protection of

waqf law on Indonesian Waqf Fund (TWI) of Dompot Dhuafa Jakarta. Based on her findings, she wrapped up that the implementation of cash waqf in TWI was conducted by collecting cash waqf funds were successfully managed into productive and non-productive activities. The study also disclosed that even though the TWI has provided legal protection to the *waqif* by certification of cash waqf, however till present there is no legitimate legality for individual cash waqf recipients or legal entities as stipulated in government regulations. It is suggested that Dompot Dhuafa should provide a written System Operation Procedure as reference and guidance for organization's performance in achieving goal and target within the organization itself (Muflichah, S., 2017).

Kuncorowati et. al (2018) analyzed the problem mapping in managing waqf land activity from the process of fundraising, managing and distribution of waqf benefit by Enterprise Risk Management (ERM) COSO approach. The research was conducted at Dompot Dhuafa Head Office, Philanthropy Building, South Jakarta. The result showed there are 47 risks in waqf land management, 20 of them were categorized as high risks, 15 medium risks and 12 low risks (Kuncorowati, D.E, Achسانی, N.A & Hafidhuddin, D., 2018). Nadya et. al (2018) identified various problems of cash waqf management in Indonesia including three main obstacles in the process of optimizing cash waqf, namely; socialization, regulations and *nazhir*. The solutions that can be offered for these constraints are socialization programs, both on understanding and cash waqf mechanisms, improving existing cash waqf regulations, specifically on the role of Indonesian Waqf Board (BWI) and funding for the development of cash waqf, as well as programs designed to improve capacity asset management for *nazhir* (Nadya, P.S., Alwyni, F.A., Hadiyati, P. & Iqbal, M., 2018). Kusumaningtias (2019) explored waqf in practice by understanding the concept-history-issues of waqf. The study stressed out that waqf could be effective instrument to support social development as it has a social function for poverty alleviation, encourages entrepreneurship and improves education and for waqf institution, administration and comprehensive rule are significant for their sustainability (Kusumaningtias, R., 2019).

The aforementioned literature review indicates that the need for good governance to sustain waqf funds is undoubtedly true. Recent studies have shown that good governance is very important in helping the sustainability of waqf funds and maintaining the long-term benefits of waqf. Although there have been several studies specifically relating to waqf in Dompot Dhuafa, there have been no specific studies linking the governance analysis practiced in Dompot Dhuafa with the sustainability of waqf funds managed by them. Therefore, this study attempts to fill in the shortcomings of previous studies and assists in finding relevant solutions for waqf sustainability in Dompot Dhuafa.

The Dompot Dhuafa Republika Foundation

The Dompot Dhuafa Republika Foundation, or also known as Dompot Dhuafa is a non-profit institution set up to help the needy through social and humanitarian activities in Indonesia. The Foundation manages ZISWAF (Zakat, *Infaq*, *Sadaqah* and Waqf) funds as well as other funds from individuals, groups, companies or institutions in Indonesia. Its establishment was inspired by Parni Hadi, an activist, preacher and Chief Editor of Republika (Indonesian national daily newspaper). On 2 July 1993, the Republika daily newspaper had published the number of funds derived from zakat and donations from readers of this newspaper through the "Dompot Dhuafa" column. At the end of the first year, the total funds raised amounted to Rp300 million. On 14 September 1994, the Dompot Dhuafa Republika Foundation was formally established through Act No. 41 in the presence of notary H. Abu

Yusuf S.H. Four of those responsible for the establishment were Parni Hadi, Haidar Bagir, Sinasari Ecip and Erie Sudewo. Minister of Religion of the Republic of Indonesia by Decree (SK) No. 439 of 2001 approved the Dompot Dhuafa as an Amil Zakat Institution on 8 October 2001 (Dompot Dhuafa, 2019a). Subsequently, on 10 June 2010, Dompot Dhuafa Coprora (DDC) was established to separate the financial aspects of the Directorate of Business, Fundraising and Programs. This separation is contained in the Dompot Dhuafa Republika Draft Fund's Board of Trustees' SK. 109 / DD-Corsec / Rajab / 1431. DDC is the holding company responsible for coordinating all social business activities of the Dompot Dhuafa. Dompot Dhuafa has signed a one-year cooperation agreement with the Amil Zakat National Agency (BAZNAS) from 20 September 2006 to 20 September 2007. This collaboration covers aspects of zakat consolidation, management and use. Among the cooperative programs at the time were Rumah Sehat Sunda Kelapa (Sunda Kelapa Hospital) in Menteng, Jakarta and Baitul Maal Desa (BMD) in 25 villages. On 16 June 2011, the Dompot Dhuafa has stepped forward once recognized as Nazhir Waqf by the Indonesian Waqf Board (BWI). After four years later, the Dompot Dhuafa has received recognition as *nazhir* (trustee) for cash waqf by the Indonesian Waqf Board (BWI) on 10 February 2015.

Year 2016 saw the best performance of Dompot Dhuafa, nationally and globally. ESC (Economic and Social Council), which is an agency under the United Nations has granted special consultative status to Dompot Dhuafa on 8 April 2016. Dompot Dhuafa also received a Decree No. 239 of 2016 of the Minister of Religious Affairs of the Republic of Indonesia on 25 May 2016. This Decree is an appointment license for Dompot Dhuafa as Amil Zakat Board on the national scale. Lastly, on 31 August 2016, Dompot Dhuafa has received awards from the Ramon Magsaysay Award Foundation (RMAF) in 2016 for the achievements and success in transforming and extending the benefits of zakat in helping the needy in Indonesia and globally. The award is a world-class achievement owned by Dompot Dhuafa, after being listed among the top five philanthropists in the world ranking of the year. Dompot Dhuafa continue to be successful as they are awarded the next three awards in 2017, the Selected Volunteer Organizations Award at the Indo Volunteer Award 2017, the National Board of Amil Zakat with the Best Legal Operations of BAZNAS Version in BAZNAS Award 2017 and the Human Dignity Award for outstanding contributions in the context of Indonesian civilization in GIB Award 2017.

Vision, Mission and Value Institution

The vision of Dompot Dhuafa is to establish a powerful world society through services, advocacy and empowerment based on righteous system. Meanwhile, the missions of Dompot Dhuafa are focusing on becoming a society movement that transforms goodness values, establishing powerful society through social economy development, engaging actively in world humanitarian activities through global network reinforcement, creating leader candidates with character and globally competent, implementing policy advocacy to establish a righteous system and improving oneself as a global organization through innovation, service quality, transparency, accountability, independency and institution independency.

Institution Value: INSPIRASI

Apart from vision and mission, Dompot Dhuafa also practices some good values in its organization as follows:

No.	Institutions' Values	Notes
1.	Islamic	Upholding Islamic values as the main reference source for the institution
2.	Universal	Giving benefits to everyone in need and covering the whole area, within or outside the country. Establishing Islam message as a grace for the universe.
3.	Care	Observing and acting proactively to the condition happens in the neighborhood and are always ready voluntarily and excitedly to give help when it is needed.
4.	Innovative	Finding new ways that are more effective and efficient in fulfilling the institution's aims.
5.	Responsive	Immediately giving response and action to help the people in need.
6.	Trustworthy	Keeping the confidence that is given by the society, utilizing institution benefit optimally for the society, and taking an account on all institution activities to the society.
7.	Professional	Doing something based on the expertise to achieve institution's aims and implementing institution's activities fully and wholeheartedly.

Table 2. *Summary of Institution's Values in Dompot Dhuafa*

Pillar Programs

There are five pillar programs applied in Dompot Dhuafa; education, health, agriculture, social and preaching & culture. The education programs comprise of SMART Ekselensia Indonesia (Islamic Leadership Boarding School), Beastudi Indonesia (Indonesia Scholarship), Makmal Pendidikan (Education Laboratory), Dompot Dhuafa Corpora University, Pusat Belajar Anti Korupsi (Anticorruption Learning Centre), Komunitas Filantropi Pendidikan, School for Refugee, Institut Kemandirian, PAUD dan TK. For health programs, Dompot Dhuafa managed to run 2 hospitals, 10 clinics, 17 health stands and 2 floating ambulance units.

Meanwhile, for agriculture sectors, there are seven main programs designed by Dompot Dhuafa such as Pertanian Sehat, Penternakan Rakyat, UMKM dan Pesisir, Pengembangan Keuangan Mikro Syariah, Collaborate Empowerment, Trading Area dan Pengembangan Kawasan. Apart from that Dompot Dhuafa also conducted several social programs like Lembaga Pelayan Masyarakat, Disaster Management Centre, Pusat Bantuan Hukum, Badan Pemulasaran Jenazah, Tebar Hewan Kurban, Indonesia Development and Islamic Studies (IDEAS) and preaching and culture like Corps Dai Dompot Dhuafa, Suluk Budaya Nusantara and Kampung Silat Jampang.

Human Resources

Human resource (HR) serves as an important asset for organizational strength and sustainability. Institution's Human Resources consist of *amil* and employees managed by the Human Capital Division. In terms of Human Resources development, various policies have been issued to encourage learning opportunities within the institution's organizations. Human Capital has developed a series of training inline to the organization's needs. In 2017, *amil*

have been equipped with 13 distinctive training, ranging from the knowledge of the institution, volunteering up to exploring their potential training. In addition to that, every human resource is also given opportunities to apply for training required by their job, facilitated with learning foreign languages (English and Arabic) and given the opportunity of higher studies in accordance with the institution's strategic considerations. Both *amil* and employees are encouraged not only to study and work but also to contribute actively in knowledge sharing activities with each other in various forums initiated by the institution. Knowledge sharing activities are expected to facilitate the dissemination of knowledge, strengthen synergies and coordination and show off innovations and best practices that are very useful for the institution. Dompét Dhuafa is not just an institution, but also a social movement that transforms values of kindness. In addition to the role of *amil*, these good values extend widely with volunteers who are spread throughout the nation and the world. Until the end of 2017, at least 8, 481 active volunteers gathered in Dompét Dhuafa Volunteer (DDV).

Management Of Ziswaf Fund By The Dompét Dhuafa

ZISWAF fundraising by Dompét Dhuafa is conducted by the relevant sections under the Zakat and Wakaf Mobilization Directorate. Table 3 and Table 4 below show the total collection and distribution of ZISWAF funds in 2017. In short, these collected ZISWAF funds will be distributed to several core programs in Dompét Dhuafa covering 5 key areas, namely education, health, agriculture, social, preaching and culture. In 2017, ZISWAF's total fund collection amounted to Rp 273.471 million, while its total fund distribution was Rp 242.932 million. The allocation of funds made by Dompét Dhuafa is considered to be effective based on the Allocation to Collection Ratio (ACR) developed by BAZNAS in the Zakat Core Principle, with 89% dividend yield.

No.	Type of Collections	Total (Rp)	Percentage (%)
1.	Zakat	145.858	53
2.	Infaq	33.037	12
3.	Infaq Terikat	29.115	11
4.	Korban	27.197	10
5.	Humanities	15.903	6
6.	Waqf	20.004	7
7.	Others	2.375	1
	Total	273.471	-

Table.3: *Collection of ZISWAF Funds for the Year 2017*

No.	Type of Distributions	Total (Rp)	Percentage (%)
1.	Education	42.475	22
2.	Health	39.843	21
3.	Economics	56.567	30
4.	Advocacy	3.073	2
5.	Collaborations & Networking	5.393	3
6.	Socialization of ZISWAF	21.052	15
7.	Operational Office	31.052	-
8.	Humanities	13.902	7
	Total	242.932	-

Table.4: *Distribution of ZISWAF Funds for the Year 2017*

No	Revenues	2013	2014	2015	2016	2017
1.	Zakat	124,33	124,05	147,379	143,34	145,86
2.	Infaq	40,82	37,55	37,049	36,74	33,04
3.	Infaq Terikat	25,28	36,94	41.031	25,94	29,12
4.	Korban	28,17	29,82	26.995	29,47	27,20
5.	Humanities	3,45	16,10	7,901	11,81	15,90
6.	Waqf	17,10	7,56	11,875	10,81	20,00
7.	Others	4,44	5,91	5,359	2,83	2,36
	Total Revenue	243,59	257,93	277,589	260,94	273,48

Table.5: Description of ZISWAF Revenues for the Last Five Years

Table 5 above shows the results of ZISWAF fundraising revenue from 2013 to 2017. On average, the Dompot Dhuafa experienced a 3% growth in fundraising. Fundraising by the Dompot Dhuafa is conducted by the relevant sections under the Zakat and Wakaf Mobilization Directorate. In 2017, Dompot Dhuafa has brought three major themes in strengthening zakat funds, waqf, infaq, charity and others in Indonesia, namely Zakatnesia: Zakat 360: Together, We Eradicate Poverty, Kurbanesia: Define Your Blessing Location #BULANKEMANUSIAAN (HUMANITARIAN MONTH): Share the Sustenance, Get the Rewards. Zakatnesia: Zakat 360: Together, We Eradicate Poverty brings the connotation of change that would be brought by the Dompot Dhuafa to raise ZISWAF funds in Indonesia. This is because; 360-degree change is usually interpreted as a drastic change. The Dompot Dhuafa uses tagline #Zakat360 to encourage Indonesian people to recognize the rights of others in our property whether in the form of zakat, waqf or *infaq*. Every day, the Dompot Dhuafa strives to set up a “key” to unlock the shackles, moving actively to ensure this 360-degree change is implemented as efficiently as possible. Together with this theme, it is hoped that a holistic change will take place, from *mustahik* (zakat recipient) to *muzakki* (zakat payer) and transform poor living to a better and prosperous life.

Kurbanesia, Define Your Blessing Location brings the spirit of sacrifice on Hajj Day, where Dompot Dhuafa invite the public to slaughter animals by choosing the location themselves to distribute the meat. These elements make Kurbanesia more attractive and provide its own satisfaction to donors. In fact, it also covers various locations and regions throughout Indonesia. #BULANKEMANUSIAAN (HUMANITARIAN MONTH): Share the Sustenance, Get the Rewards brings the theme of humanity to all walks of life regardless of ethnicity, religion, nation or race. It is able to create unity among the various races in a harmonious and peaceful environment. There are three programs under the Humanitarian Month, namely Empowering the Mosque, Post-Mortem Program for the mosque located at the remote area and Marginal School Class Post-Mortem Program. The Dompot Dhuafa actively engages the public in efforts undertaken through the spirit of humanity, concern and family. In 2017, the Dompot Dhuafa fundraising revenue increased by 5% over the previous year. Funds from waqf sources increased by 85% in 2017 as the Dompot Dhuafa have initiated a program to mobilize a million waqf donor of the year (Gerakan Sejuta Wakif). The average ZISWAF fund donor is estimated to increase by 24% annually (Dompot Dhuafa, 2019c).



Figure 1. *Number of ZISWAF Fund Contributors for the Year 2013-2017*

Methodology

Qualitative methods offer an effective way to understand the phenomenon of what is experienced by the subject of research such as behavior, perceptions, motivations, actions and others in a holistic manner. The researcher analyzes the governance practiced by Dompot Dhuafa in strengthening waqf funds. This study was carried out using two methods namely data collection and data analysis. To achieve the objective of this study, the researcher used interviews as the main source of data. Then, along with interview, other data collection techniques such as observations and review of documents were also used. The advantage of using multiple sources of data is that the researcher can triangulate the data and consequently gain information through data saturation process (Shank, G.D., 2002). In the context of case studies, collecting data from multiple sources on the same issue can help to improve the validity of the research findings (Scapens, R.W., 1990).

Data were collected from an institution named Dompot Dhuafa Republika Foundation. Dompot Dhuafa was chosen as it is an Islamic charitable institution that focuses on managing various Islamic charitable funds (*zakat*, *waqf*, *infaq* and *sadaqah*). It was founded by the Editorial Board of Republika in April 1993 and currently employs more than 100 employees. For more than two decades, Dompot Dhuafa has proven successfully sustained and significantly contributed to the Indonesian society. This can be seen through the growth number of ZISWAF fund contributors for the year of 2013 until 2017. Surprisingly, Dompot Dhuafa didn't only succeed in collecting donations, but also has expanded its influence and network via the establishment of overseas branches like DD Hong Kong, DD Japan, DD Korea and DD United States of America. With this recognition, Dompot Dhuafa is also entrusted to manage Corporate Social Responsibility (CSR) fund by many big companies.

The data in this study can be divided into two main categories. The first category is the primary data and the second category is the secondary data. The primary data were gained from interviews with respondent from ZISWAF team, Dompot Dhuafa Republika Foundation. The interviews were conducted using semi-structured questions given to the respondent before the appointment date. Semi-structured interviews give flexibility to the researcher to explore governance and fund sustainability issues in depth and as well as freedom to the respondent to express their ideas and opinions on the issues being studied (Horton, J., Macve, R. & Sruyven, G., 2004). Later, to support the findings from the interviews conducted, the researcher also did some observations to help in understanding the issues investigated in a natural setting (Creswell, J.W., 2012). The researcher found out that the ZISWAF team from Dompot Dhuafa were very cooperative during the visit.

Other source of data used in this study are documentation including company profile, annual reports, financial statements, newsletter, brochures and other relevant internal documents. In analyzing data, content analysis method was used. Content analysis is a research method for studying documents and communication artifacts, which might be texts of various formats, pictures, audio or video. Social scientists use content analysis to examine patterns in communication in a replicable and systematic manner (Alan, B., 2011). One of the key advantages of using content analysis to analyze social phenomena is its non-invasive nature, in contrast to simulating social experiences or collecting survey answers. Content analysis also involves replicable and valid methods for making inferences from observed communications to their context (Krippendorff, K., 2018).

Limitations

Due to the nature of the research questions and objectives, this study was carried out involving waqf funds only. Therefore, the results of this study only refer to the waqf fund in Dompot Dhuafa Republika Foundation without involving other funds such as zakat, charity, *infaq* and other Islamic philanthropy resources. In addition, for documentation purposes, this study focuses on the latest data ranging from year 2017 until 2019, based on the annual reports published in 2019. The discussions didn't cover the governance aspects and issues on waqf funds sustainability before 2017.

The respondents consist of waqf officers from ZISWAF team and they were randomly selected. As for this, it can't interpret the whole organization of Dompot Dhuafa. The results of this study depend on the honesty and transparency of the respondents answer during the interview session. The results of this study didn't represent the entire governance scenario and sustainability of the waqf fund in Indonesia. However, this study can still serve as a benchmark to the organizations that govern waqf especially in identifying suitable governance features and to build comprehensive and sustainable waqf plans in general.

Findings, Results And Discussion

The Governance of Yayasan Dompot Dhuafa Republika

Principles of Governance Implementation

As a national zakat and waqf institution, Dompot Dhuafa is committed to continue improving its organization governance to guarantee the longterm operation continuation so that it could continue spreading goodness. Therefore, Dompot Dhuafa continues to improve its governance standard, especially regarding to the transparency, accountability and responsibility.

Organizational Structure

In order for the management of the activities and organization of institutions to work properly, the institutions form organizational governance that has separation of authority between the management of the performance of the institution and the oversight function. Organ relations in the institutional governance of the institution can be seen in the structure chart below:

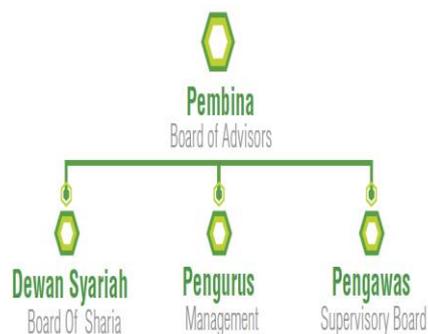
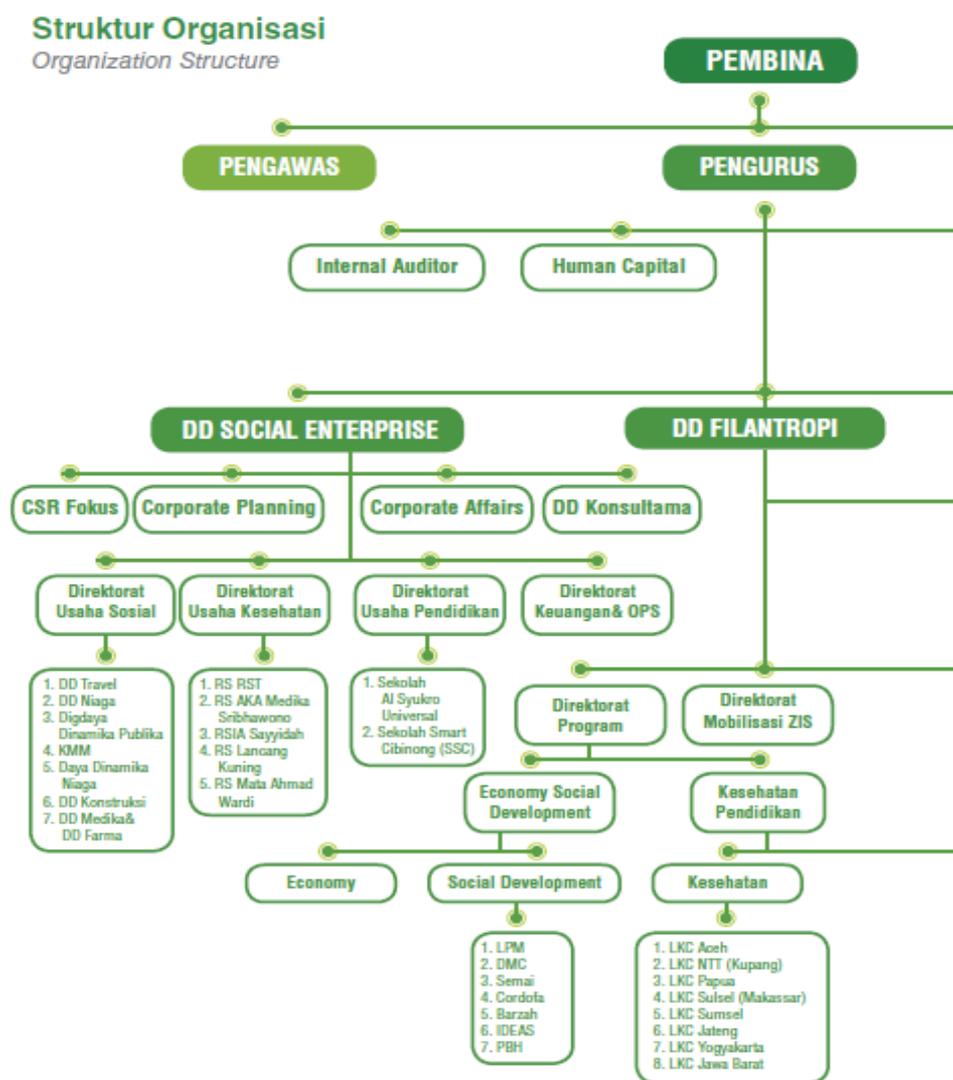


Figure 2. The Relation between Board of Directors, Board of Sharia, Management and Supervisory Board



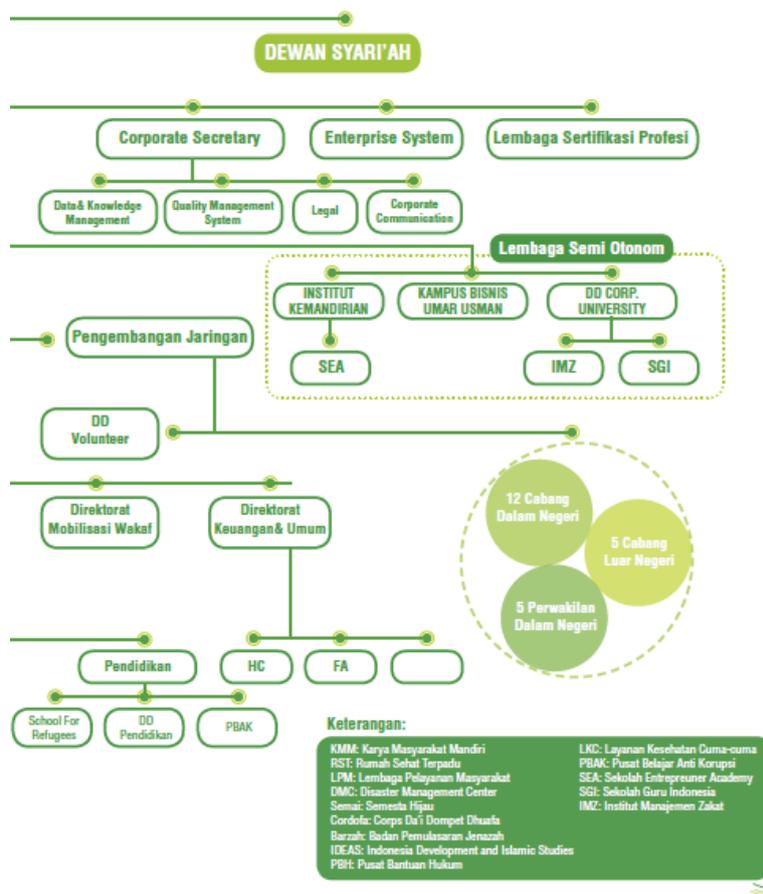


Figure 3. Organizational Structure of Dompot Dhuafa Republika Foundation

Advisory are in charge, authorized and acting for and on behalf of the advisories. The authorities of the advisories include the decisions on changes of the articles of association, the appointment and dismissal of members of the board and members of the supervisor of the institution, the determination of general policy of institution based on the articles of association, the approval of work program and institution annual budget plan and the determination of decisions on institution incorporation or dissolution. Managements are the institution organs that practice the institution management and the managements' activities must be approved by the Advisory. The structure of managements at least consists of a head, a secretary and a treasurer. Managements are dismissed based on the decision of the Advisory Board meeting or as the term of office ends.



Figure 4. Advisory Board of Dompot Dhuafa Republika Foundation

Supervisors are the organ of the institution that is tasked to do supervision and give advises to the institution. This function is to ensure the Board of Directors manages the Foundation in accordance with the expectations of the Advisory. Supervisors consist of one (1) or more supervisors. In the event that there is more than one supervisor, one of them will be appointed as the head.



Figure 5. Board of Directors Dompot Dhuafa Republika Foundation

Dompot Dhuafa realizes the importance of applying Islamic laws in all forms of organizational activities, therefore in order to maintain Dompot Dhuafa accordance with Islamic values, then within the structure if the institution there is a Sharia Supervisory Board as the supervisor in the running of Dompot Dhuafa activities. The membership of Sharia Supervisory Board is as follows:



Figure 6. Sharia Supervisory Board of Dompot Dhuafa Republika Foundation

Internal Audit

Internal Audit is a part of the Internal Control System (ICS) element that is responsible for conducting internal examination of all institutional business processes with a systematic approach. The ICS was formed to assist the Managing Director in carrying out operational audits of the institution and assessing management controls and their implementation with the institution and providing suggestions for improvement. In addition, the ICS also strengthens the role of providing consulting services, objective and independent guarantees to add value and improve the operations of the institution. Internal Audit conducts audit process of all units under the directorates, branches, organs, business units or subsidiary under the supervision and control of Dompot Dhuafa. The Internal Audit has a groundwork and work guide that contains the objectives, functions, positions, scopes, authorities and responsibilities, codes of conduct and internal audit activities. The types of audits performed include general audits, operational audits, compliance audits and specialized audits and also management services and consulting. Internal Auditor has an independent and objective

position based on data and facts.

External Audit

External Audit is conducted by the institution so that the financial management is based on the principle of accountability. This is in accordance with Law No, 28 Year 2004 about foundation, where the financial statements of the foundation must be audited by a public accountant. The financial statements of the institutions ending on 31 December 2017 have been audited by Public Accounting Firm (Kantor Akuntan Publik (KAP)) PKF Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Partners. The results of the audit of the financial statements are presenting fairly in all material aspects, the financial position of the Dompot Dhuafa Republika Foundation dated 31 December 2017, also its funds and cash flow changes for the year ended on that date, in accordance with Indonesian Financial Accounting Standards.

Quality Management System

Quality Management System (QMS) is a function that plays significant role in maintaining Quality Management System and Documentation based on ISO Standard 9001:2015 which gives more attention to risk management. During 2017, the institution policies that had been made and renewed are Retail Business Development Policy, Independent Hospital Development Policy, Human Resources Management Policy, Empowered Indonesia's Plantation and Agro-Industry Development Policy, Central Financial Management Policy, Placement Policy of Dompot Dhuafa Social Enterprise (DDSE) Directors and Revision of Increase in Official Travel Policy to Foundation level.

Data Centre and Knowledge Management

Data Centre and Knowledge Management is the department unit of the institution that plays an important role in institution's data, information and knowledge management. The department was established in January 2014 with the aim of improving the process of data and knowledge management as a form of institutional commitment to improve public accountability and transparency. Data processing into information is very important for the organization because the right information is the supporter in management decision making. Activities that have been conducted in the period 2017 are analyzing data and information on the performance of the institution, 2016 Annual Report preparation, preparation of Material Public Expose 2017 & 2018, preparation and distribution of the 2017 Catalog Program, data and information services for internal and external needs, following the Make Study 2017 at Dunamis and organizing 2017 Knowledge Management Awards. Data and information managed into knowledge can be a force for the development of the organization. Knowledge management activities at the institution are still a preliminary process in order to develop a more structured and comprehensive Knowledge Management System.

Internal Communication

Internal Communication is a functional unit under Corporate Secretary that plays a role in managing communication process inside the institution, including centers, branches and organs. Its activities scopes are managing the internal communication in the whole institution, providing events and protocol services and giving institution merchandise and souvenirs service. Institutional big events activities supported by Internal Communications are Ramadhan Welcoming, Green Universe, Tabligh Akbar, Inauguration of the Social Trust Fund (STF) Program Unit, Bogor Great Harvest Trip, launching of Wakaf Outlet in Lampung, launching of Dompot Dhuafa Lampung, Indonesian SMART Ekselensia Graduation, Charity Match #BulanKemanusiaan, Kurbanesia Discussion with Blogger, Disaster Management training, end of year Big Remembrance (*Zikir Akbar*) and Indonesia

Wakaf Summit 2017 and other activities. Besides organizing events and activities for internal interests, Internal Communication is also tasked to welcome comparative study visitation or any visitations from external or other institutions.

Legal

The Legal Department plays an important role to increase the services related to legal services in Dompét Dhuafa Republika Foundation. Types of services provided by Legal Department are legality arrangement, assets and cooperation arrangement, legal consultations, legal assistance for regular, non-regular and advocacy cases, legal opinions, letters composing or General Meeting of Shareholders and legal administration related services.

Corporate Communication

Dompét Dhuafa opens the information and development of all programs through various channels in social media. It is part of openness, transparency and to spread values to society. Channels used among others are from Website (<http://dompetedhuafa.org>), Instagram (@dompét_dhuafa), Facebook Fan Page (@DompétDhuafaID), Youtube Channel (DhuafaDompét) and Twitter (@Dompét_Dhuafa).

Media Coverage

Dompét Dhuafa in its work also collaborates with various media and displays information on institutional development. Without cooperation with various media, both national and international, the exposure of Dompét Dhuafa will certainly not be widely known by the public to foreign countries. Almost every month, various programs of Dompét Dhuafa is highlighted in printed media, electronic (digital and TV) media on a regional as well as on a national scale, in a positive tone. Therefore, various programs could be more useful and reach wider groups. Spotlight statistic on average each month is by 85 spotlights or coverage. Media cooperated with Dompét Dhuafa include Republika, KBK News, RRI, Metro TV, Gomuslim.co.id, Tribunnnews, Antara News, Sindotrijaya, Tempo, Kompas, Bisnis, SWA, Net TV, Sindo News, Kumparan, ANTV, Berita Satu TV, Kompas TV, TV One and others.

Marketing Communication

Marketing Communication plays an active role in transforming goodness values through care movement and conducting institutional events. To increase public awareness regarding philanthropy and the existence of Dompét Dhuafa, event organizing becomes one of the processes to reach the purpose. During 2017, Department Marketing Communication carried out more than 100 thematic events and co-branding in collaboration with companies, institutions or other organizations as a form of collaboration.

Customer Relationship Management (CRM)

Customer Relationship Management is a special department owned by Dompét Dhuafa to maintain long term loyalty of the donors. In 2017, CRM Department has done several activities namely donor service activities such as gathering and visits, donors care visit for six times in Subang, Cipanas and Lombok during Eid al-Adha, inspiration room, routine study, corporate donors' segmentation and individuals based on CRM and IT database, service and maintenance of retail donors up to 2017 for 161, 330 people and communication "inbound" service in average of 762 per mont and "outbound" 7, 535. The average of pick-up donations is 70 people per month and the highest reaches 228 people in Ramadhan. While in Eid al-Adha, 6, 815 sacrifices are served.

Research and Development

Research & Development (R&D) Division manages institutions internal research, which includes program impact research, accumulation research and institutional research. Research activities carried out in 2017 include analysis of the 2017 Tabung Hewan Korban (THK) program and research of sacrificial evaluation and THK programs including sacrifices' satisfaction research, sacrifice market research and THK cattle farmers' partnership research. In addition, Indonesia Poverty and Inequality Report 2017 (the results of the Indonesia Development and Islamic Studies (IDEAS)) are also used as a reference for the development of programs at Dompot Dhuafa.

Social Business Model at Dompot Dhuafa

Social business is a formal business entity in the form of an independent limited liability company. This business plays as a facilitator for the realization of the golden triangle of synergy: corporate, government and community partners. It separates the nature and purpose of Dompot Dhuafa Foundation, which initially only manages charity and donation issues, at present, it extends its expansion by managing professional business units which the benefits are used for the needy in order to create more professional services and cooperation through positive business management more transparently and accountable. Dompot Dhuafa Social Enterprise (DDSE) manages a number of business units such as CSR Focus, DD Travel, DD Commerce, DD Construction, DD Nation Bond, DD Medics, DD Public and Independent Society Work that have synergized with a number of circles and other companies, nationally and internationally, in various societies economic-building.

Social Enterprises

CSR Focus is a business unit that is engaged in consulting services and implementing *Corporate Social Responsibility* (CSR) activities of several donors to help optimizing their supportive role to Dompot Dhuafa. DD Travel is a business unit that is engaged in the Hajj and Umrah, halal and empowerment tour services. It was established in 1997 according to the inputs of several donors to help optimizing their supportive role to Dompot Dhuafa. DD Niaga is a business unit engaged in public commerce, food and product distribution of partners assisted by Dompot Dhuafa, which aims to optimize the Dompot Dhuafa's empowerment programs. Through the business unit, the partners are assisted to have higher competitiveness so they can be more prosperous. DD Construction was established to provide a solution to the reconstruction of infrastructure in disaster areas fast and effectively. It has built a variety of temporary house models, emergency schools and houses, constructed cultural heritage buildings that have been destroyed by disasters, as well as various social infrastructures such as clean water, hydropower, irrigation, roads, bridges and other public facilities. DD Nation Bond that was established on July 1, 2013, is a business unit engaged in services and activities in managing, controlling and maintaining productive waqf assets in order to produce optimal benefits. The aim is to become an advanced, independent and sustainable productive waqf asset management company that is able to contribute significantly to the economy of the community. DD Medics is a business unit engaged in the field of health services including procurement of drugs and medical devices. Last but not least, DD Publics is a business unit engaged in media services such as printed media, websites, audiovisuals, community radio, social media content providers and a combination of media, including outdoor media and event organizers. It has produced corporate and institutional communication services and products such as design, books, magazines, annual reports, company profiles, video production, billboards, web development and advertising campaigns.

Health Enterprises

There are five hospitals under the health enterprises by Dompét Dhuafa namely Dompét Dhuafa Integrated Hospital, AKA Medika Sribhawono Hospital, Lancang Kuning Hospital, Sayyidah Mother and Child Hospital and Ahmad Wardi Eye Hospital. Dompét Dhuafa Integrated Hospital is a waqf hospital model that provides free health services for the needy, which was established in July, 2012. This hospital is located in Parung District, Bogor Regency. Until now, it has provided several types of health services including Emergency Installation Services (IGD), Outpatient Services and Polyclinics comprises of General Polyclinics, Orthodontic Polyclinics and Specialist Polyclinics such as Ophthalmological Polyclinic, Pediatric Polyclinic, Internal Disease Polyclinic, General Surgery Polyclinic, Oral Surgery Polyclinic, Obstetrics and gynecology Polyclinic, Neurosurgery Polyclinic, Tuberculosis Polyclinic, DOTS Polyclinic, Pulmonology Polyclinic, Mental Health Polyclinic, Clinical Nutrition Polyclinic and Wound Treatment Polyclinic, medical support services such as hemodialysis, physiotherapy, pharmacy, radiology, inpatient services, operating and maternity rooms, spiritual care for patients and featured health services like cleft lip service center, cataract center, maternity package, mother and child integrated services, medical check-up and modern wound treatment services. The beneficiaries of this hospital are increasing from time to time compared to previous years. In 2016 the beneficiaries are 11, 5908 people and in 2017 are 118,285 people in Indonesia. Their great achievements of the program include Bed Occupancy Rate (BOR) reached an average of 69%, Average Length of Stay (ALOS) is 3.1 days, Turn Over Interval (TO1) the average of empty bed is 1.4 days, Bed Turn Over (BTO) the use average is 6.6 times, hospital accreditation resulted Plenary predicate and Type C hospital with a satisfaction rate of 90%.

AKA Medika Sribhawono Hospital (AKA Hospital) is the second hospital owned by Dompét Dhuafa through waqf funding in December 2016. It is located in Bandar Sribhawono District, East Lampung Regency. This hospital was originally owned by a first cardiologist in Lampung. By the presence of the AKA Medika Sribhawono Hospital in the big family of Dompét Dhuafa, it increasingly broadens the spread of goodness done with the society. The service facilities include Emergency Installation, Specialist Polyclinics consisting of general polyclinics, pediatric polyclinic, obstetrics and gynecological polyclinic, internal disease surgical polyclinic, neurological polyclinic and orthodontic polyclinic, in patient with 76 beds, intensive care, perinatology, surgical and maternity rooms, as well as medical support services such as pharmaceutical installations, nutrition consultation, laboratory and radiology. AKA Medika Sribhawono Hospital also actively conducts various promoted activities for patients, families and communities through health education, nutrition counseling, healthy living campaigns and morning exercise. Patient Spiritual Development Services (BRP) was also presented to strengthen the patient's recovery efforts. In 2016, the number of AKA Medika Sribhawono Hospital beneficiaries is 267 people and a year after that it has increased up till 9290 people in Indonesia. Lancang Kuning Hospital is located in Pekanbaru and has the specialty of having psychiatric health facilities, drug rehabilitation and dialysis services in addition to public hospital services such as emergency rooms, polyclinics and other medical services. Optimization continues to be made to provide the best service for the needy. The total number of patients and services in 2017 is 1,511 people in Indonesia. Sayyidah Mother and Child Hospital is a material and child specialist hospital intended for the needy located in Pondok Kelapa, East Jakarta. This hospital has the health services of the emergency room and other medical support facilities. The superior health services provided are reproduction immunology services. The total number of patients and services in 2017 is 2,972 people in Indonesia. Ahmad Wardi Eye Hospital is one of the waqf-based health facilities for the needy people especially in eye health services located in Serang Banten. The hospital that is

subsidized from the zakat fund is expected to be affordable for the needy people and public. The total number of patients and services in 2017 is 4,665 people in Indonesia.

Independent Education Business

Two schools under the scheme of social business are Cibinong Smart School and Al-Syukro Universal School. Cibinong Smart School or originally called Semen Cibinong School is a national public school of kindergarten, elementary and middle school levels that was donated by PT. Holcim Indonesia TBK to Dompot Dhuafa on August 23, 2011. The school that is located on Jl. Raya Narogong KM 7 Klapanunggal Bogor Regency has an A for its accreditation. One of the considerations of PT Holcim chose Dompot Dhuafa was because of its credibility and performance which has been recognized as a trusted Amil Zakat institution that holds the Indonesian SMART Ekselensia School and accompanies more than 30 schools spread across various regions of the nation. In 2017, the number of active students in this school is 773 students. Al-Syukro Universal School is an Islamic school in kindergarten, elementary and middle school levels that was established under the Daar Asykaril 'Ibaad (YAWADA'I) Foundation donated by Mrs. Dra. Hj. Buli Oskar Surjaatmadja to Dompot Dhuafa on November 2, 2010. Located in the Ciputat- South Tangerang area on a 2.75-hectare waqf land, the school was designed to be a leading center for Islamic education from kindergarten to college. Dompot Dhuafa was chosen as *nadzir* (trustee successor) because it has an extensive network in social and humanitarian activities management. In 2017, Al-Syukro Universal School has 809 kindergartens until junior high school students.

Corporate Governance Analysis of the Dompot Dhuafa in Ensuring the Sustainability of Waqf Funds

The Dompot Dhuafa Republika Foundation has been serving for 25 years starting from 1993 since it was founded and was the oldest philanthropic institution in Indonesia. Therefore, it can be said that the Dompot Dhuafa is one of the pioneers in the field of Islamic philanthropy. However, with the passage of time, there have been several organizations such as the LAZ (Amil Zakat Institution), BAZ (Amil Zakat Board), BAZNAS (The National Board of Amil Zakat) and BWI (Indonesian Waqf Board). BAZNAS was founded in 1998 and its establishment was also pioneered by former staff of the Dompot Dhuafa. BAZNAS was established by the Indonesian government to administer *zakat* and *infaq* affairs in Indonesia and serves as a regulator and operator. They issue policies, administer *zakat* and *infaq*, collect *zakat* and distribute them to *asnaf* who are eligible for *zakat*. BWI was established to administer waqf and serves as a regulator. Meanwhile, BWI was established in 2007 and serves as a regulator and support for the activities of waqf *nazhir* in Indonesia. Although BWI is an organization under the Indonesian government, but the scope of its duties is more to the regulator. BWI does not collect cash waqf or manage waqf funds such as waqf *nazhir* in Indonesia. In Indonesia, the waqf *nazhir* is made up of individuals or organizations such as the foundation. Generally, BWI will support the efforts and activities of the waqf organization because it involves many waqf assets. This is different from the private person who manages the waqf for two main things, namely; they do not have the capacity to manage existing waqf assets to become productive waqf and they need funds to manage the waqf on an ongoing basis. This is different from an organization such as a foundation that has many roles and functions in managing waqf, namely raising waqf funds and managing waqf assets. In order to raise waqf funds, the foundation is able to conduct fundraising activities in collaboration with various parties, while in managing waqf assets, they take into account two main aspects; namely maintenance of waqf assets and development of waqf assets (Muntaqo, F., 2015). Both of these aspects are crucial in ensuring that waqf assets are able to consistently generate profit and surplus and that they can be reimbursed to the beneficiaries.

The Dompot Dhuafa Republika Foundation has been listed in the Ministry of Social Affairs of Indonesia as a foundation-based organization under the Notary H. Abu Yusuf, SH on September 14, 1994. In reference to Indonesian Law No. 41 of 2004 on waqf, the Indonesian Waqf Fund (TWI) has registered with Waqf Indonesian Board (BWI) as *nazhir* on June 16, 2011 with registration number 36.74.3.1.00001. The Dompot Dhuafa Republika Foundation then formally established the Indonesian Waqf Fund (TWI) on July 14, 2005. Among the main missions undertaken by TWI are the development of social programs and economic empowerment based on productive waqf. As of 2019, Dompot Dhuafa has managed to take care of 58 waqf assets and carried out 6 new projects from the cash waqf collection made by the Indonesian community (Dompot Dhuafa, 2019b). Although the Dompot Dhuafa Republika Foundation is a private institution, it is still regulated by Waqf Indonesian Board (BWI) and Ministry of Religion Indonesia (KEMENAG). Table 6 shows the list of productive waqf asset projects carried out by Dompot Dhuafa until 2019:

No.	Waqf Projects	Details
1.	Sengon Sentul Bogor Gardens	<p>Given by Oediono Adiwisastro on February 1, 2005. Location: Gunung Batu, RT 001 RW 08. Bojong Koneng Village, Babang Madang, Sentul Selatan, West Java. Land Area: 15.000 m². It is a joint project between Indonesia Waqf Fund (TWI) and PT Mitsubishi Electric to produce waqf land. It started with the project of planting 1,000 sengon trees on November 3, 2012 and by 2019, 3,000 sengon plants were planted in the orchard.</p> <p>Given by Ibu Djasrita Alamsyah on February 13, 2006. Location: Desa/Kelurahan Pondok Pucung, Kecamatan Pondok Aren Bintaro, Kabupaten Tangerang, Banten. Land Area: 306 m²</p>
2.	Wisma Muallaf	<p>This is one of the Dompot Dhuafa programs that was developed to keep the family away from his family. In this place, the muallaf will be exposed to religious knowledge and Islamic law.</p> <p>Wisma Muallaf started operations on August 31, 2008 and up to 2019, has already helped more than 700 muallafs in Indonesia.</p>
3.	SMART Cinibong School	<p>SMART Cinibong School offers education ranging from TK (kindergarten), SD (primary) to SMP (high school) with a total student population of 808 students.</p> <p>Given by PT. Holcim Indonesia on August 23, 2011. Location: Jl. Raya Narogong Cileungsi, Klapanunggal, Bogor 16825 Land Area: 18.477 m²</p>

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4. Al-Syukro Universal Islamic School
- Al-Syukro Universal Islamic School offers education from TK (kindergarten), SD (elementary) to SMP (high school) with a total student population of up to 845 students. Given by Ibu Dra. Hj. Buli Oskar Surjaatmadja and family on November 22, 2010.
Location: Jl. Otista Raya. Gang H. Maung, Cipayung, Ciputat, Tangerang, Banten.
Land Area: 27.523 m²
Building Area: 5.373 m²
- There are several educational programs by Dompot Dhuafa such as SMART Indonesia Ekselensia Schools, ETOS Scholarships, Learning Centers, SGI (Indonesian Teachers' Schools) as well as Training and School Assistance on Earth Human Development.
- SMART Ekselensia Indonesia is a boarding school set up for people with disabilities. It is a free school with a 5-year system for elementary and high school. It began operating in 2004 and has now completed the education of 245 students. ETOS Scholarships are scholarships for new students at PTN (State Colleges), beginning in 2003 and to date have been used by 5480 students from all over Indonesia.
- Indonesian Teacher School is a school aimed at graduates who intend to become teachers with a one-year teaching period, beginning in 2010 and now producing 1054 teachers. Training and School Assistance is a program to improve and develop the ability to teach teachers in remote schools and to help school management improve the quality of education. Starting in 2004 and through 2019, the School Training and Assistance program has provided training for 18,057 teachers and 337 mentoring schools.
Given by waqf givers on Mac 1, 2004.
Location: Jl. Raya Parung Bogor KM 42 Desa Jampang Kec. Kemang, Bogor 16310.
- Given by Ibu Zahro Lamruni on November 21, 2016.
Location: Jl. Peninggilan Utara, Ciledug, Tangerang
Land Area 286 m²
Building Area: 88 m²
Total: 4 Stores
- The waqf surplus a year is Rp100.000.
Given by Bapak Agus Murdijanto on May 25, 1999.
Location: Jl. Keadilan No. 13 RT. 02 RW. 04 Bhaktijaya, Sukmajaya, Depok
Land Area: 248 m²
Building Area: 496 m²
7. Unit Kedai Keadilan Depok (Shop Unit)
- Unit Kedai Keadilan Depok has two floors. The first floor has one large store with a rent of Rp33.000.000 a year and two small units for a rent of Rp10.000.000 a year. Meanwhile, the second floor is rented for Rp25.000.000 a year.
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- Given by waqf givers via Dompot Dhuafa and launched on October 11, 2013.
Location: Jl. Raya Parung Bogor KM 42 Desa Jampang Kec. Kemang Bogor 16310
Land Area: 999 m²
8. Unit Kedai Zona Madina (Shop Unit) It consists of 6 shop units, 2 floors for a rent of Rp80.000.000 a year.
Unit Kedai Zona Madina has been leased since September 26, 2014 and up to 2015 has generated Rp400.000.000 waqf surplus.
Given by Ibu Amir Batubara on April 15, 2010.
Wardah Mall:
On the 1st floor, there are rooms that can accommodate up to 80 people, at a cost of Rp800.000 (8 hours). On the second floor, there are 3 small rooms with a capacity of 25 people, renting for Rp500.000 (8 hours).
9. Gedung WTMC & Gedung Jannah Location: Kompleks Perum Villa Ilhami Islamic Village. Jalan Zaitun Raya, Karawaci Kel. Kelapa Dua Kec. Curug Tangerang Banten.
Jannah Mall:
The building is leased by the Institute for Independence at a cost of Rp150.000.000 a year. Until 2019, the proceeds of this building generate a waqf surplus of Rp533.000.000.
10. Gedung Philanthropy Building The Philanthropy Building consists of 5 floors. It was the first building owned by Dompot Dhuafa waqf-based. He was hired as the main office of the Dompot Dhuafa Foundation for rent of 1-3 floors of Rp215.000 floor 4-5 for Rp165.000, including service costs.
Until 2019, the waqf benefit of this building has been making a surplus of Rp1.371.798.500 a year.
Dompot Dhuafa through the Powerful Indonesia program has modified 8.5 hectares of land by planting a variety of fruit trees in Subang, West Java. Among the fruits grown are dragon, pineapple, papaya, crystal and avocado.
The Fruit Garden is managed with a plasma core system. Although the land is owned by Dompot Dhuafa, for the purpose of increasing the production of fruit, the people of the surrounding area are also encouraged to grow the same fruit which will be purchased by Dompot Dhuafa at a profitable price to farmers.
11. Kilang Ekstrak Buah Indonesia Berdaya (Powerful Indonesian Fruit Extract Factory) In its planning, Dompot Dhuafa also wants to build a fruit extraction plant and processed foods (jam, syrup etc.). The plant is expected to produce labor intensive labor and hire labor from the poor. This is one of the productive forms of waqf, in which Dompot Dhuafa's land and cash donations can be a productive source of economic benefits for the poor.
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12. Khadijah Learning Centre
- The Khadijah Learning Center (KLC) is an informal educational institution with a mission of increasing girls' competence. The presence of the Khadijah Learning Center (KLC) is the Dompot Dhuafa's mission to produce entrepreneurial figures such as Khadijah r.a (wife of the Messenger of Allah). In this Khadijah Learning Center (KLC) education program, participants will participate in entrepreneurship training and workshops as well as acquire Islamic spiritual knowledge and guidance.
13. Al-Madinah Mosque
- Al Madinah Mosque is one of the Dompot Dhuafa icons built in Madina Zone, Parung- Kabupaten. Bogor. It is not only for prayers, but the mosque was also built as a center of social activity propagation of Islam. In addition, the mosque comprises a 3 storey building with an area of 2830 m². The entire mosque can accommodate more than 1500 members. In addition, the mosque is also equipped with a meeting room for various activities. This room can accommodate up to 800 people.
14. SMART Mosque, Smart Cibinong School
- This mosque is located on waqf land owned by Dompot Dhuafa, which previously had the Dompot Dhuafa SMART School building. The SMART Mosque is a complement to the school building in shaping the SMART community, students and teachers. The SMART Mosque is also expected to be a catalyst for community activities for the local community to create a harmonious atmosphere by reviving Islamic values, between the school community and the surrounding community. The SMART Mosque will also be a modern mosque equipped with micro library and support facilities for modern knowledge.
15. Klinik Pratama Gerai Sehat Madiun
- Location: Desa Rejosari, Kecamatan Sawahan, Kabupaten Madiun, East Java. Given by Bapak Parni Hadi, on May 2, 2017. Land Area: 900 m².
16. Klinik Naura Medika
- Location: Jl. Kemakmuran Raya No. 37 RT. 001 RW. 004 Kelurahan Mekar Jaya Kecamatan Sukmajaya Kota Depok. Given by Bapak Sarman Muhammad Sidik, on November 18, 2017.
Land Area: 569 m²
Building Area: 140 m²
17. Hospital Aka Medika Sribhawono
- Establishment of Sribhawono AKA Medical Hospital, in Sribhawono District, East Lampung Regency is part of the Dompot Dhuafa hospital network program. Dompot Dhuafa wants to build many hospitals in the area to serve the poorer people. Sribhawono AKA Medical Hospital is set up with a total of 80 beds with the latest equipment such as labs, radiology and surgery.
- Until 2019, The hospital has been a reference point for many health clinics and public clinics not only in the Sribhawono District, but also from the district adjacent to the Sribhawono District.
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18. Hospital Rumah Sehat Terpadu (RST) Dompot Dhuafa	Integrated Hospital (RST) by Dompot Dhuafa is a hospital that specializes in serving the poor. In operation since 2012, the Integrated Hospital has been developed and managed with the support of Zakat, Infaq, Charity, Waqf and Islamic Philanthropy (ZISWAF) funds. As of 2019, the total area of the Integrated Hospital building is 7,803 m ² and has been able to provide assistance to over 15, 000 poor people.
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Table.6: *Summary of Productive Waqf Projects by Dompot Dhuafa until 2019*

According to Adi Kurniawan, waqf objects are very important for development. For example, when there is a free hospital based on the concept of waqf, the institution would like to build more hospitals in the future. To develop other hospitals, of course requires a lot of funds. Thus, the waqf funds collected from the public through fundraising activities based on two main functions; financing fund to develop waqf assets and maintaining the waqf assets. (Kurniawan, A., 2019). In Dompot Dhuafa, the profitability of social business involving waqf will be divided into 3 main divisions; the first part, 60% for the benefit of the beneficiaries, the second part, 15% for maintenance purposes, and the third part, 25% for management and administration such as paying salaries and administrative costs. However, there are major challenges in raising cash-based waqf funds as the average Indonesian community still lack the understanding of the function and role of cash waqf as it still considers waqf to be only in traditional forms such as tombs, mosques, prayer rooms (*surau*) and religious schools (*tahfiz*). The Dompot Dhuafa accepts all types of waqf, namely immovable and movable property. For example, at the Dompot Dhuafa waqf hospital, they still accept waqf donations in the form of hospital equipment. This is because the Dompot Dhuafa needs to consider two main aspects of waqf; first, to keep the waqf principal from decreasing and second, to do the expansion process to extend the benefit of waqf. For the second aspect, namely the expansion of the waqf, the Dompot Dhuafa seeks to raise funds in cash. This fundraising requires collaboration from the waqf regulator and operator. Cash waqf fundraising is done through a combination of three parties, namely BWI, Financial Services Authority and waqf *nazir*. BWI empowers executives (*nazir*) to collect cash waqf, Financial Services Authority empowers Sharia banks to collect cash waqf funds, while waqf executives (*nazir*) will receive waqf money that has been collected to be managed. In Indonesia, not all agencies are authorized to raise waqf funds. The cash waqf is given to the *nazir* as the *nazir* is given the task of managing the waqf assets so that the asset can grow. In fact, there are clear laws providing that small organizations such as schools (*pesantren*) and mosques do not have the authority of the BWI or Financial Services Authority to legally collect waqf funds in Indonesia. One of the factors of this phenomenon is because these small organizations do not understand the law and they need funds to support the mosque because all mosques are funded by the government in Indonesia. Although the mosques need funds built on waqf land, but the government still to be selective in this case, in which only mosques that are registered and funded by the government alone will be eligible to receive waqf funds.

Normally, the Dompot Dhuafa accepts waqf property in two forms, namely assets and cash. Although the Dompot Dhuafa accepts waqf assets such empty land, but they more accept waqf assets which are more productive. For example, A has a waqf land in the village and later donated to the Dompot Dhuafa. The Dompot Dhuafa accepts the waqf as long as the land is productive. However, if the land is located in a non-strategic location such as in the mountains, then the Dompot Dhuafa will have difficulty managing the land as it may be

exposed to some logistics and development issues as well as depreciation to develop. Typically, if the land claimed has this problem, the Dompét Dhuafa will recommend that the land be sold by the waqf giver and then the proceeds of the sale of the land were given to the Dompét Dhuafa in the form of cash waqf. In raising awareness of waqf practices for Indonesian people, the Dompét Dhuafa regularly promote waqf to encourage people to practice waqf through cash waqf. Although the management of waqf was consolidated under the name of ZISWAF, the Dompét Dhuafa maintained the waqf in accordance with Islamic law. In Dompét Dhuafa, waqf fund management was once separated, which was when the Indonesian Waqf Fund (TWI) was formally established in 2004. Prior to 2004, the zakat and waqf management merged, then since 2004 it has been separated. Finally, in 2015, it re-merged into the same organization, but practiced different management and accounting. This is because the liabilities involved in the charity fund are made up of *asnaf* and those who manage it are known as *amil*. Meanwhile, for waqf, the liability involved in general waqf is a beneficiary that can comprise the Muslim and non-Muslim community in Indonesia. The waqf manager is also known as the *nazir*. The charity fund is intended for charity programs and is focused on the *asnaf* only. The waqf funds collected by the Dompét Dhuafa will only be issued for the purposes of waqf assets. Therefore, the salary of the officer who administers the waqf is derived from the profit or surplus of 25%. It is not deducted from the principal waqf itself because 80% of the principal waqf is allocated to the beneficiary (*mawquf alaih*), while the remaining 20% is used for the maintenance of the waqf asset. Only after the waqf fund is collected, invested and developed does it generate business and profit, which proceeds will be channeled as salaries or wages to the waqf manager (*nazir*) in the Dompét Dhuafa.

As of 2019, the Dompét Dhuafa has 12 outlets across the Indonesian province centered on every major city in Indonesia. In fact, the Dompét Dhuafa has also successfully extended its network of branches to various countries around the world such as the United States, Hong Kong, Japan, Korea and Australia. The Dompét Dhuafa is taking advantage of overseas collaborations to collect zakat and waqf funds through Indonesians who are traveling abroad for work or students who are living there. So, the people of Indonesia who live abroad can still contribute to the economic development of Muslims in Indonesia because the Indonesian people on average are still living in poverty. The Dompét Dhuafa also many waqf adapt ideas from outside the country, known for its success and sustainability such as Egypt which is famous for the establishment of Al-Azhar University. Students from Al-Azhar schools and then university students have the opportunity to enjoy free education as a result of financing them through shariah hotels, waqf assets business and productive mosques. As a result of this generated waqf, it can cover the cost of funding for education operations across all Al-Azhar University schools and institutions. The Dompét Dhuafa is currently planning to build Shariah-compliant hotels that will generate waqf revenue in the future. In short, the waqf funds in the Dompét Dhuafa can be divided into two main types. First type is the waqf funds that are already sustained. It is waqf funds that have been successfully managed by the Dompét Dhuafa to generate a lot of profit. The proceeds will then be distributed to the beneficiaries or invested in the form of shares. Second type, there are also waqf givers who perform waqf in the form of shares, other than in the form of waqf assets or cash. Waqf shares are issued in the form of certificates and subsequently they will be sold or expanded to other assets upon approval of the waqf giver. In addition, the Dompét Dhuafa also has waqf stocks. Among the existing waqf stocks are jointly owned by the Indonesian Waqf Body (BWI). For example, in the management of an eye specialist hospital in Banten, Indonesia, managed by two waqf nazir; the Indonesian Waqf Body (BWI) and the Dompét Dhuafa. In this regard, BWI does not have the ability to manage hospitals. Therefore, BWI handed over this waqf (hospital) asset to the Dompét Dhuafa. As this is an asset under

the BWI, the Dompét Dhuafa is responsible for ensuring that the waqf asset will not diminish instead of generating a surplus. This annual profit will then be apportioned based on a mutually agreed upon ratio of 60% to the Dompét Dhuafa, while 40% to BWI for 20 years. In terms of waqf management operations in the Dompét Dhuafa, it is managed by a Manager, and then assisted by a Director General divided into 3 main divisions; the Director of Zakat, the Director of Finance and the Director of Waqf. The Director of Zakat is assisted by two divisions, namely the Fundraising Director and the Program Director. Each division director has their own General Manager. For the Director of Waqf, there are three main waqf management divisions, each headed by a Manager; Retail Fundraising Manager, Corporate Fundraising Manager and Management and Asset Manager. The Retail Fundraising Manager is responsible for collecting waqf funds from the retail aspects, the Corporate Fundraising Manager collects funds from the community and the cooperative and focuses on the extension, while the Management and Asset Manager manages the waqf assets and determines the risk aspects for each waqf asset, whether the waqf asset is risky or not, can be expanded or not. The Dompét Dhuafa Republika Foundation operates through two major forms of management; namely philanthropy and social enterprise. The waqf funds collected will then be determined by appropriate projects to be implemented through these two areas. In the field of social enterprise, there are limited companies that will manage the waqf assets as the amount of assets owned by the Dompét Dhuafa is currently very large. This limited company will expand its waqf assets and generate profits through existing social enterprise activities. In addition, the Dompét Dhuafa was also assisted by the Shariah Decision Board in the area of Islamic law relating to waqf. The Shariah Decision Board will issue an appropriate fatwa in accordance with Islamic waqf laws and this will ensure that the Dompét Dhuafa comply with Islamic law in managing waqf assets under its control. For example, the Dompét Dhuafa received funding lawful and clears from any source. The Director of Finance will only issue waqf funds when it comes to waqf programs such as building schools, mosques, hotels and so on. It is also audited internally and externally each year and ensures that no deviations occur in the aspects of ZISWAF funds withdrawal. No issues arise, the zakat fund is issued to fund the waqf program or the waqf fund is issued to fund the zakat recipient (*asnaf*). These two-stage audit practices ensure that the managed ZISWAF funds are more transparent and reliable.

The Dompét Dhuafa is consistent in planning annual tasks, activities and targets that will be implemented throughout the year. For example, in 2019, the management of the Dompét Dhuafa has begun planning work targets in 2019 beginning in November or December 2018. Among the plans considered and the main agenda of the Dompét Dhuafa are the targets of the total waqf collection, the development plan to be carried out on the waqf land. For example, schools, pesantren or mosques as well as strategies needed for the targeted collection of funds and waqf development plans. The Dompét Dhuafa is planning to build a school. The funds needed are estimated at around Rp 100 million. Here, there needs to be a strategy to raise Rp 100 million and then the proceeds from the development of the school can be generously generated and eventually sustained. Such a plan is crucial because by the end of 2019, the waqf management at the Dompét Dhuafa at least approaching the target that has been determined even if not up to 100% of the target. The annual target of work is also divided into all levels of staff from the Board to subordinate staff. For example, the target for 2019 is to raise \$ 50 million. In this regard, the Director of Waqf will develop a strategy to earn USD 90 million in one year and will be broadly divided into 3 main divisions, namely Director of Retail Fundraising, Director of Corporate Fundraising and Manager of Management and Asset. Therefore, the sum of Rp 90 million will be apportioned to each of these directors and will be apportioned over a period of 12 months, which means that each

director will need to raise Rp 2.5 million per month. If the target is not achieved, the amount will be carried over to the next month. The Director of Finance will also be responsible for ensuring that existing waqf funds are not reduced by planning activities that will facilitate the contribution of waqf funds. To ensure that the amount of waqf funds raised can be achieved, the Dompét Dhuafa has two strategies; namely provide educational programs for those who are still unfamiliar with the waqf and its importance consistently and focusing on descendants and generations of the past recipients who have donated waqf in the Dompét Dhuafa so that they could continue contributing waqf in the Dompét Dhuafa. An organization will not function properly if the employees do not have the underlying competence. In managing waqf, the Dompét Dhuafa is very important to its subordinates where they are given training and development from time to time. The Dompét Dhuafa provides funding for staff to pursue higher education and thus reward them in the form of salary increases upon completion of their studies. Training among staff is highly emphasized by the Dompét Dhuafa because they want each of their employees to be upgraded in terms of knowledge, skills and job performance to a better quality. The management staffs of ZISWAF are constantly reminded of the trusts they hold. They work in an Islamic philanthropic institution and manage the funds of the people (*ummah*). Thus, trust and honesty are the two main principles that should be applied in the management of funds in the Dompét Dhuafa. Until now, no cases of misappropriation of funds have occurred in the Dompét Dhuafa. The success of the management integrity in the Dompét Dhuafa can be achieved because the welfare of subordinate staffs is well managed. The Dompét Dhuafa staffs are paid quite expensive according to their level of professionalism. In fact, most of the staff, particularly in strategic positions that have been absorbed as permanent staff rather than contract. This is one of the reasons why most of their staff continues to work in the Dompét Dhuafa for a long time.

The Dompét Dhuafa always considers that zakat payers, waqf givers and donors are an asset to their board. Therefore, the Dompét Dhuafa hopes that all donating groups will feel that their donated assets are well managed. Public confidence is very important in building a good reputation for the Dompét Dhuafa. The Dompét Dhuafa keeps in touch with all these groups and brings them together to the location of the activities. In planning activities, the Dompét Dhuafa prefers to engage them together so that the portfolio of the Dompét Dhuafa is considered more transparent in the eyes of the public. At the same time, it can provide satisfaction to those who pay zakat, practice waqf and *infaq* in the Dompét Dhuafa. The Dompét Dhuafa also sends newsletters or reports on a monthly and yearly basis so that they can evaluate their activities as a result of the donations. At the same time, the Dompét Dhuafa also conducted a study on the behavior of donors. There are those who only pay zakat, there are those who only endow a waqf with an asset and others who pay zakat and endow a waqf asset simultaneously. Through the study, the management of Dompét Dhuafa can identify donors' trends and plan efforts to increase ZISWAF fundraising annually. With the adoption of good governance practices, integrity management, professionalism and transparency, it is no surprise that the Dompét Dhuafa is recognized worldwide. This was evident when they received the Best Philanthropy Award from the Bill Clinton Foundation in 2011. The award was received after the Hillary team visited the Dompét Dhuafa in 2009 and 2010. The Dompét Dhuafa also received the World Philanthropy Board Award in 2015 by Ram Magsaysay and was the only philanthropic institution in Asia to receive the award that year.

Conclusion

In conclusion, Dompét Dhuafa has successfully managed and administered waqf funds in Indonesia by adopting transparent and accountable governance. The success of this

fund management can be seen through the development of waqf assets under the management of Dompot Dhuafa, where the income can be expanded, invested and generated up to contribute to the surplus and can be preserved in the long term. The professional management carried out is evidence of the team work for the entire ZISWAF team and the management of Dompot Dhuafa from top levels to lower levels, who are working together to ensure sustainability of waqf funds and assets in Indonesia.

Future Scope Of Research

The limitations of this study point towards topics to be addressed in the future. Waqf will continue to evolve. Waqf governance and sustainability should strive together to lead the change. The following are a few areas of research that can be done in future:

1. Succession and strategic planning for waqf organizations. Dompot Dhuafa should devise plans for Dompot Dhuafa's headquarters, domestic and overseas branches to further strengthen its waqf funds and to ensure the sustainability of the waqf assets and its benefits. When planning, Dompot Dhuafa can collaborate with experts from academicians as well as industry players.
2. IT-based software and blockchain technologies for waqf organizations. Dompot Dhuafa needs to develop an IT-based database system for all Dompot Dhuafa management processes ranging from defining, executing, collecting, fundraising, distributing to reporting. This can reduce the risk of moral hazard, inefficiency and unobservable fiduciary issues in waqf organizations. Dompot Dhuafa can discover the technology of blockchain for waqf governance and management, so that it can replace the conventional waqf governance and management activities of manual document-based to the web-based. In a way, it helps them to facilitate waqf information and improves the transaction process of the waqf transactions. Thus, the usage of blockchain technology can prevent any possibility of data loss and data tempering and indirectly enhance the public trust towards waqf institutions.
3. Waqf blueprint of accountability. Dompot Dhuafa needs to create a blueprint for accountability that can serve as a reference for staff to continue to maintain aspects of accountability, transparency and accountability within the organization. This is important to ensure that future generations that lead Dompot Dhuafa can continuously maintain the accountability standards applied through out the years.
4. Waqf risk and sustainability management. Future research should focus on how to mitigate the risks faced by Dompot Dhuafa management. Sustainability risk management (SRM) is a business strategy that aligns profit goals with a company's environmental policies. The goal of SRM can help Dompot Dhuafa to sustain in growing its business while preserving the environment.
5. Strategic collaborations with other parties. Although Dompot Dhuafa has established many collaborations with various parties including media, but the collaborations with Islamic banks are still very limited. Dompot Dhuafa can cooperate with banks in helping the banks to achieve their Corporate Social Responsibilities (CSR). In addition to this, collaborations with Islamic banks can add values in expanding the waqf products as well as banking products in the market. Future studies can be conducted to evaluate the strategic relationship between banks and Dompot Dhuafa.
6. Waqf land investment. Dompot Dhuafa can explore other investment instruments such as Islamic Real Estate Investment Trust (I-REIT). For the purpose of accelerating the development process of waqf property, other capital market instruments like I-REIT

should be given attention as it helps the optimization, investment and capital raising of waqf property and serves the purpose of development and financing waqf assets.

7. Sustainable Development Goals (SDG) for waqf institutions. Since the SDG is one of the national agenda in many countries including Indonesia, Dompot Dhuafa should take this opportunity to work together with Indonesian government to achieve SDG using waqf and other types of charity and donation.

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