



Asset Waqf Management Model in the Health Sector LAZNAS Daarut Tauhiid Peduli Surabaya

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ABSTRACT

Purpose: Modernization has brought the application of waqf to develop in various parts of the country. The reason is, not only in terms of Islam and worship, waqf has close links with legal, social and economic for the welfare of the people.

Design/Method/Approach: Using a qualitative method with a descriptive approach, this study explains how the pattern of asset waqf management in LAZNAS DT Peduli, starting from planning activities to the realization steps. The main data were obtained through moderate participation observation techniques and semi-structured interview techniques along with the research sample.

Findings: The results of the study explain that management requires continuity of the process. The dynamics obtained from the beginning to the end must be consistent and consistent with their design. LAZNAS DT Peduli, a philanthropic institution in waqf management with an innovation model makes initial planning the decisive stage. Followed by structuring action steps that are packaged in the organizing stage, followed by action steps or realization in order to get results to support the medical device waqf program until supervision of sterilizers has been carried out at the same time to ensure the benefits of medical device waqf are well conveyed.

Originality/Values: The contribution of this research provides a solution to the management of productive waqf assets. The government can take advantage of waqf assets in the form of providing health services to support community welfare through waqf asset management. The pattern of waqf asset management is directed at the realm of providing health services

INTRODUCTION

Waqf in the world of Islamic philanthropy is an interesting topic of discussion for academics to study. The reason is, not only in terms of Islam and worship, waqf has a close relationship with legal, social and economic aspects. The economic dimension is the highlighted aspect because waqf assets can produce high-value assets whose results can be used for the welfare of the people. In its development, waqf has a slick development pattern in managing waqf assets both consumptively and productively so that it leads to a solution that contributes to the community's economy.¹

Historically, the distinction of waqf has been practiced by the Prophet Muhammad when he donated seven date palm gardens in Medina. Likewise, Umar bin Khattab donated land in Khaibar. These two waqf practices are the beginning where waqf is viewed from two perspectives, namely productive waqf and non-productive waqf. In the next generation, waqf expanded widely. During the Umayyad and Abbasid dynasties, waqf became an effective Islamic financial institution for the welfare of the poor. From the Ayyubid dynasty, the Mamluks to the Ottoman dynasty, waqf has been in the form of state laws that are prescribed to Muslims. From here it developed, throughout Islamic civilization to Indonesia through Law Number 41 of 2004 concerning Waqf.

Secara historis, distingsi wakaf telah dipraktekan Rasulullah SAW ketika mewakafkan tujuh kebun kurma di Madinah. Begitu pula Umar bin Khattab yang mewakafkan tanah di Khaibar. Kedua praktik wakaf ini menjadi awal mula dimana wakaf dipandang dengan dua perspektif, yaitu wakaf produktif dan wakaf non produktif. Pada generasi berikutnya, wakaf berkembang luas. Pada masa dinasti Umayyah dan Abbasiyah, wakaf menjadi lembaga keuangan Islam yang efektif mensejahterakan masyarakat miskin. Dinasti Ayyubiyah, Mamluk sampai pada dinasti Utsmani, wakaf telah berbentuk undang-undang negara yang disyariahkan kepada umat Islam. Dari sinilah berkembang, ke seluruh peradaban Islam sampai ke Indonesia melalui UU Nomor 41 tahun 2004 tentang Wakaf.

Modernization has brought the application of waqf to development in various parts of the country, such as in Turkey, Egypt, Saudi Arabia, Malaysia,

¹ Basar Dikuraisyin, "Manajemen Aset Wakaf Berbasis Kearifan Lokal Dengan Pendekatan Sosio-Ekonomi di Lembaga Wakaf Sabilillah Malang," *ZISWAF: JURNAL ZAKAT DAN WAKAF* 7, no. 2 (19 Oktober 2020): 100, <https://doi.org/10.21043/ziswaf.v7i2.7903>.

and Indonesia is also intensifying waqf with management based on sharia². This is nothing done because waqf is an instrument of goodness in Islam that has many virtues. With religious and social motivations, Indonesian people are competing to give their best wealth for waqf. The Global Charities Aid Foundation states that Indonesia is ranked first as the most generous country in the world based on the 2021 World Giving Index.³

The management of waqf management occupies the highest position in managing waqf assets because the waqf is developed or not, useful or not depending on its management.⁴ Professionalism in managing waqf assets must be used as a spirit in order to take more tangible benefits for the benefit of the community at large. Trust and professionalism of waqf management are important prerequisites in the ZISWAF institution.⁵

Based on data from the Waqf Information System (SIWAK) managed by the Ministry of Religion, the potential for land waqf in Indonesia reaches 426,072 locations with an area of 55,932.57 hectares.⁶ Seeing the vast potential of waqf assets can bring an increase in welfare to the community when managed productively.⁷ The designation of waqf in Indonesia does not lead to economic empowerment and tends to lead to worship activities that are commonly carried out such as the construction of mosques, madrasas, Islamic boarding schools, and graves. This is influenced by the limited understanding of waqf so the potential of waqf as a means of virtue has not been fully utilized in the national arena.

Efforts to utilize waqf assets can be started by from empowering the community's economy through the existence of buildings on waqf land, such as establishing an economic development forum in a mosque which is a center of

²Ali Mustofa, Tulus Suryanto, dan Ruslan Abdul Ghofur, "Implementasi Manajemen Wakaf Pada Lembaga Sosial Keagamaan," *Jurnal Perspektif Ekonomi Darussalam* 6, no. 2 (2020): 224.

³Publikasi Komite Nasional Ekonomi dan Keuangan Syariah dalam <https://knks.go.id> tentang Pengembangan Digitalisasi dan Integrasi Data Wakaf Nasional, diakses pada Jum'at, 11 Februari 2022.

⁴Awan Kostrad Diharto, "Menggagas Model Pengembangan Manajemen Harta Wakaf Tradisional," *Jurnal Ilmiah Ekonomi Islam* 5, no. 2 (30 Oktober 2019), <https://doi.org/10.29040/jiei.v5i2.565>.

⁵An'im Fattach, "Konsepsi Strategis Pengembangan Wakaf Produktif melalui Investasi Berbasis Syariah" 3 (2022): 15.

⁶Data Tanah Wakaf dalam <https://siwak.kemenag.go.id>, diakses 11 Februari 2022.

⁷Siti Zubaidah dan Sri Yuyu Ninglasari, "Analisis Bibliometrik Perkembangan Penelitian Manajemen Risiko Pengelolaan Wakaf Produktif," *Al-Awqaf: Jurnal Wakaf dan Ekonomi Islam* 13, no. 2 (9 Agustus 2021): 163–76, <https://doi.org/10.47411/al-awqaf.v13i2.133>.

worship.⁸ For example, the Al-Istiqomah Mosque in Purwokerto Lor Village, Banyumas Regency, which stands on waqf land of the Al-Istiqomah foundation. The mosque became a forum for economic development through the establishment of Baitul Mal Wa Tamwil (BMT) in the wage market from the infaq of the congregation and used for activities and operations such as paying for electricity, cleaning, and preaching. The rest is intended to help the poor lamas by lending infaq funds to small traders for free (*qordun basan*) or interest-free loans.

The strategy for managing waqf assets is carried out by many ZISWAF institutions, one of which is LAZNAS DT Peduli which is based in Bandung and has 39 branch offices in Indonesia, East Java as a representative office located in Ketintang Surabaya. As a national-scale institution that collects and utilizes ZISWAF, LAZNAS DT Peduli has rolled out the concept of Integrated Waqf to increase the benefits of waqf assets for the welfare of the people. DT Peduli Surabaya, which was established in 2019, is still relatively new in managing its waqf assets, the type of waqf offered is cash waqf.⁹

Three years on, DT Peduli has started to pioneer the waqf program which is engaged in the health sector. The waqf model innovation was formed by utilizing the cooperation partners of institutions engaged in this field, namely the Surabaya Patient Room Foundation. With the limited amount of cash waqf directed at managing public health, DT Peduli has followed other institutions that have done it first.

This study intends to describe the innovation of asset waqf in the health sector at LAZNAS DT Peduli Surabaya. The question in this study is how the management model starts from planning, organizing, implementing to monitoring asset waqf in the health sector of LAZNAS DT Peduli Surabaya with health partners, Ruang Patient Foundation.

RESEARCH METHOD

A qualitative method with a descriptive approach used in this research. Qualitative methods are also known as naturalistic research methods, where research is carried out on the condition of the object naturally and develops as it

⁸ Siti Nur Azizah, Manajemen Wakaf Produktif (Studi Kasus di BMT Masjid Wakaf Al-Istiqomah Kauman Lama Kelurahan Purwokerto Lor Kabupaten Banyumas), (Purwokerto: IAIN Purwokerto, 2019), 10.

⁹ Ujang Sadili, *Wamancara*, Sejarah LAZNAS DT Peduli Surabaya, (Surabaya, 9 Februari 2022).

is according to the dynamics of the condition of the object.¹⁰ Meanwhile, the descriptive approach aims to present accurate results so that the information obtained is complete. Through this approach, the researcher intends to explain how the pattern of asset waqf management in the form of medical devices is proclaimed in a health program by the amil zakat institution, including planning strategies to the realization steps.

The object of this research is the National Amil Zakat Institute Daarut Tauhiid Peduli East Java which is located on Jl. Jetis Seraten Ruko Sakura Regency Blok O-3, Ketintang, Gayungan, Surabaya, East Java. With some considerations¹¹, among others; (1) LAZNAS DT Peduli has the concept of Integrated Waqf Areas in several parts of Indonesia with many fields in it, one of which is the health sector.¹²; (2) LAZNAS DT Peduli cooperates with several parties in the health sector as Program Partners, one of which is the Patient Room Foundation¹³; and (3) research on the topic of waqf in the health sector at LAZNAS DT Peduli has not been widely carried out, even though the potential is quite large. Furthermore, the research population is LAZNAS DT Peduli Surabaya employees and the health program partners, namely the Patient Room Foundation. Meanwhile, the sample is from LAZNAS DT Peduli consisting of Office Leaders, Head of Program Section, Head of Program Implementation and from the Patient Room Foundation consisting of Foundation Chairmen and Head of Fundraising and Program Divisions.

Data and data sources consist of primary and secondary. The primary data used in this study is in the form of information from the main source (sample) through moderate participation observation techniques and semi-structured interview techniques conducted by researchers. Meanwhile, secondary data is in the form of documents and literature related to profiles, history, vision and mission, as well as planning documents and activity reports at LAZNAS DT Peduli. Secondary data was obtained through documentation activities, social media and the official website of LAZNAS DT Peduli and the Patient Room Foundation. The research data analysis technique includes three activities. First, data reduction (summarizing, selecting, and sorting) the main

¹⁰ Ghosyi Harfiah Ningrum, "Optimalisasi Peluang Media Digital : Strategi Meningkatkan Fundraising Zakat di Lembaga Taman Zakat Indonesia," *Management of Zakat and Waqf Journal (MAZAWA)* 3, no. 1 (2021): 53.

¹¹ Aris Turmudzi, *Wawancara*, Dokumen Penghargaan atas Pencapaian LAZNAS DT Peduli, (Surabaya, 9 Februari 2022).

¹² Ujang Sadili, *Wawancara*, Gambaran Kawasan Wakaf Terpadu LAZNAS DT Peduli, (Surabaya, 10 Februari 2022).

¹³ Novita Rahayu, *Wawancara*, Gambaran Mitra Program Kesehatan LAZNAS DT Peduli, (Surabaya, 10 Februari 2022).

and important things from the results of observations and interviews. Second, the presentation of data in the form of a narrative description, and Third, drawing conclusions to answer the formulation of the problem.

RESULT AND DISCUSSION

The establishment of the DT Peduli Zakat institution is in accordance with the instructions of law number 23 of 2011 in article 17 that to help BAZNAS the community can form a zakat institution in the form of LAZ which is in charge of assisting the implementation of the collection, distribution and utilization of zakat. Therefore, the LAZ management process must obtain permission and have legal force. This has been complied with by LAZ DT Peduli and performs management functions and reporting in accordance with the provisions of the law.

DT Peduli is a National Amil Zakat Institution or as a Non-Profit Institution engaged in the management and collection of zakat, infaq, alms and waqf funds. DT Peduli was founded by KH Abdullah Gymnastiar on June 16, 1999 under the name DompetPeduliUmmat (DPU DT) under the auspices of the DaarutTauhiid Foundation with the aim of becoming a professional, trustworthy and honest zakat institution based on *Ukhuwah Islamiyah*.¹⁴

Image 1.1
LAZNAS DT Peduli Logo



The DT Peduli logo displays a logotype bearing the name of the institution, namely DT Peduli.¹⁵The word "dt" which stands for DaarutTauhiid has an accent in the form of a helping hand on the separator of the two letters, a helping hand can be interpreted as help, affection, and hope. There are two colors contained in the DT Peduli logo, namely orange and blue. Orange color symbolizes warmth, hope, and energy. Blue color symbolizes professionalism, calm and comfort. In typography, DT Peduli uses typography that tends to be curved. The arch can symbolize flexibility, friendliness, and sociality. DT Peduli

¹⁴Profil LAZNAS DT Peduli. Lihat dalam <https://dtpeduli.org/profil-lembaga> , diakses 9 Februari 2022.

¹⁵ Logo DT Peduli. Lihat <https://upload.wikimedia.org/wikipedia/commons/7/7c/Logo-dtpeduli.png> , diakses 9 Februari 2022.

as an amil zakat institution wants to give an impression that is not rigid to the community, friendly, and social. As in the goal, which is to provide as much benefit as possible, regardless of ethnicity, race and religion.

DT Peduli as an amil zakat institution have a vision and mission in carrying out their activities¹⁶, namely the vision of "Being a Model of the National Amil Zakat Institution (LAZNAS) that is accountable, trustworthy, professional, and reputable with an even area of operation" with a mission; (1) Optimizing the potential of the ummah through Zakat, Infaq and Alms (ZIS) and (2) Empowering the community in the economic, educational, da'wah and social fields towards an independent society. In addition, the establishment of DT Peduli has also been ratified in formal legal documents including¹⁷; (1) Sk Minister of Religion of The Republic of Indonesia No. 257 of 2016, concerning the Legality of the DPU DT as the National Amil Zakat Institution (LAZNAS); (2) Notary Deed of Wiratni Ahmadi, SH NO. 08, September 04, 1990; (3) State Gazette of The Republic of Indonesia No. 102, December 21, 2004; and (4) Kemenkumham RI No. AHU-AH.01.06-0010422, August 07 2018. The operation of DT Peduli is of course carried out by a composition of competent personnel¹⁸, as follows:

GM Regional IV	: Nur Ikhsan Bashori, ST
Office Leader	: Ujang Sadili, SE.Sy
Head of Program	: Bayu J. Noor, S. KM
Program Staff	: Moch. Robith, SE.Sy
Head of Secretariat	: Rizka Neni, SE
Head of Fundraising	: Aris Turmudzi, S.Si
Fundraising Staff	: M. Abduh, S.Kep; Sri S. Arina; NovitaRahayu, SESy

Meanwhile, the Patient Room Foundation as a Program Partner in this study is a foundation in the health sector that facilitates patients and health infrastructure (hospitals, shelters, BPJS, ambulance transportation, related agencies), becomes a new family for patients and makes it easier for them to go through the process. healing in hospital. The Patient Room Foundation's head office is located on Jl. Sidoserma PDK 1A No. 280 Ex. Sidoserma, Kec.

¹⁶ Visi Misi LAZNAS DT Peduli. Lihat dalam <https://dtpeduli.org/visi-misi>, diakses 9 Februari 2022.

¹⁷ Legal Formal LAZNAS DT Peduli. Lihat dalam <https://dtpeduli.org/legal-formal> , diakses 9 Februari 2022.

¹⁸ Rizka Neni, *Dokumentasi*, Struktur Kepengurusan di LAZNAS DT Peduli, (Surabaya, 9 Februari 2022).

Wonocolo, Surabaya and has 2 Shelters for adult patients on Jl. Rempels No. 7, Ex. Boyfriend Keling, Kec. Tambaksari, Surabaya; and for pediatric patients on Jl. Borobudur Park No. 24, Ex. Boyfriend Keling, Kec. Tambaksari, Surabaya.¹⁹

Image 1.2
Patient Room Foundation Logo²⁰



The activities carried out by the Ruang Patient Foundation start from finding and funding people who need assistance either directly, from social media or references from other people; build relationships and networks to expand reach and facilitate funding to help patients; mutually reinforcing each other by carrying out positive activities such as studies or providing job options that might be possible to support income for the families of the accompanying patients²¹; provide education to patients because this is the biggest obstacle for patients which results in patients being neglected and their disease getting worse; to providing assistance, providing a shelter during treatment to exchanging ideas about patient problems.

Asset Management

Management is a process or framework, which involves guiding a group of people towards tangible organizational goals.²² Management activities can not be separated from the activities of planning, grouping, implementing to monitoring the goals and objectives that have been made.²³ In Islam, the principle of management provides a moral injection, namely by regulating how

¹⁹ Bambang, *Wawancara*, Lokasi Kantor dan Rumah Singgah Yayasan Ruang Pasien, (Surabaya, 10 Februari 2022).

²⁰ Logo Yayasan Ruang Pasien. Lihat <https://ruangpasien.com/wp-content/uploads/2021/06/cropped-ruang-pasien-landscape-1-200x52.png>, Diakses 9 Februari 2022.

²¹ Hamri, *Wawancara*, Kegiatan Kewirausahaan Yayasan Ruang Pasien, (Surabaya, 10 Februari 2022).

²² Mutia Ulfah, "Analisis Manajemen Pengelolaan Wakaf Produktif Dalam Meningkatkan Kemanfaatan Harta Wakaf (Studi Pada Pengurus Nazhir Wakaf Di Masjid Al-Furqon Kota Bandar Lampung)" (Universitas Islam Negeri Raden Intan Lampung, 2019).

²³ Ghosyi Harfiah Ningrum dan Mu'min Firmansyah, "Analisis Manajemen Fundraising Umar bin Khattab dan Relevansinya dengan Pengelolaan Zakat di Indonesia," *Management of Zakat and Waqf Journal (MAZAWA)* 1, no. 2 (2020): 98.

an individual should behave, both in an organization and in a social community, where this principle is explored through the Qur'an and Hadith.²⁴

Meanwhile, assets are tangible or intangible assets that have economic, commercial, and exchange values owned by individuals or institutions to help achieve goals. Based on the classification of forms, tangible assets are real assets such as land, buildings, vehicles, and precious metals. Meanwhile, intangible assets mean that they are not in physical form including copyrights, patents, and trademarks. Then, based on ownership status and benefits, they are divided into Public Assets, namely assets owned by the state that are used and utilized for the public interest and Non-Public/Private Assets which are owned by individuals and utilized for personal interests. Also, based on the type, it is divided into Financial, namely in the form of liquid (foreign exchange, deposits) while Non-Financial in the form of private property.²⁵

So it can be concluded that asset management is a series of measurable-directed activities ranging from planning, grouping, implementation to supervision in accordance with asset efficiency and effectiveness standards in order to provide productive results. By this means that each asset can be said to be managed properly, if it has produced and developed.²⁶ Asset development can be realized, if the asset cycle in management theory has been implemented correctly because this cycle is an important component that must be passed in asset management.²⁷ Beginning with activities (1) Asset planning, including confirmation of the services required by customers and ensuring that the proposed asset is the most effective solution to meet customer needs; (2) Procurement of assets, is an increase in assets where financing can be an expected reason to provide profits outside the year of financing; (3) Asset operations, having functions related to work, asset and cost control which are important components in dynamic or short-lived assets; to (4) Asset disposal is an option when an asset is no longer needed and becomes uneconomical to maintain or rehabilitate.²⁸

²⁴ Mustofa, Suryanto, dan Ghofur, "Implementasi Manajemen Wakaf Pada Lembaga Sosial Keagamaan," 2020.

²⁵ Hamli Syaifullah Syaifullah dan Ali Idrus, "Manajemen Pengembangan Wakaf Produktif Era Digital Di Lembaga Wakaf Bani Umar," *Al-Khidmat* 2, no. 2 (30 September 2019): 5–14, <https://doi.org/10.15575/jak.v2i2.5838>.

²⁶ Basar Dikuraisyin, "Manajemen Aset Wakaf Berbasis Kearifan Lokal Dengan Pendekatan Sosio-Ekonomi di Lembaga Wakaf Sabilillah Malang," *Ziswaf: Jurnal Zakat Dan Wakaf* 7, no. 2 (2020): 103, <https://doi.org/10.21043/ziswaf.v7i2.7903>.

²⁷ Dikuraisyin.

²⁸ Aam Rusydiana dan Solihah Sari Rahayu, "Bagaimana Strategi Pengembangan Wakaf Tunai Di Indonesia?," *Jurnal Ekonomi dan Bisnis Islam (Journal of Islamic Economics and Business)* 5, no. 1 (30 Juni 2019): 15, <https://doi.org/10.20473/jebis.v5i1.10416>.

Waqf in the Health Sector

Waqf is defined as a type of gift that is carried out but withholding its ownership to be used for the public interest.²⁹ It is called holding because the waqf is held back from damage, sale and all actions that are not in accordance with the purpose of the waqf and the benefits and results are prohibited from being distributed to anyone other than those who are entitled to the waqf. Although the Qur'an does not explicitly mention the term waqf, the urgency of social generosity is clearly taught.³⁰ TiniAnggraeni (2021) in her research also explains that waqf is the highest Islamic philanthropy in the form of an Endowment Fund, where from waqf assets, assets with high economic value can be produced, the results of which can be used for social welfare.³¹ This definition also implies that basically the concept of management if it is associated with the concept of waqf, the management of waqf must be carried out through a process of planning, organizing, leadership, and supervising by mobilizing organizational resources in order to achieve the goals that have been set. Management in waqf is needed as an effort so that waqf management activities can run effectively and efficiently, so that waqf management is a process of various efforts from nazhir, who then uses all organizational resources to achieve goals systematically.³²

In Law No. 41 of 2004, waqf is defined as a legal act of wakif to separate and/or surrender part of his property to be used forever or for a certain period of time in accordance with his interests for the purposes of worship and/or public welfare according to sharia. With this understanding, Law No. 41 of 2004 – conceptually- recognizes the existence of productive waqf or waqf designation for commercial matters and also non-productive waqf such as waqf for the construction of places of worship and education.

History records that waqf is the main source and strong support for the advancement of past Islamic civilization, including in the health sector because of its eternal and useful characteristics. The contribution of waqf to the

²⁹ Ulfah, “Analisis Manajemen Pengelolaan Wakaf Produktif Dalam Meningkatkan Kemanfaatan Harta Wakaf (Studi Pada Pengurus Nazhir Wakaf Di Masjid Al-Furqon Kota Bandar Lampung).”

³⁰ Miftahul Huda, “Model Manajemen Fundraising Wakaf Pada Yayasan Dana Sosial Al Falah (YDSF) Surabaya,” *Jucitia Islamica* 9, no. 2 (2012): 7.

³¹ rr Tini Anggraeni Dan Sofyan Rizal, “Manajemen portofolio aset wakaf produktif untuk pembangunan yang berkelanjutan,” *Maqdis : Jurnal Kajian Ekonomi Islam* 6, no. 1 (2021): 25–26.

³² Mustofa, Suryanto, dan Ghofur, “Implementasi Manajemen Wakaf Pada Lembaga Sosial Keagamaan,” 2020.

community in the health sector can be given through health waqf.³³ Health waqf is property that is waqf by muwakif in the form of individuals, organizations or legal entities for the health sector. For example, building clinics, hospitals and providing equipment, providing necessary medical equipment when a disease or epidemic spreads, providing medical care and treatment to the sick, and providing financial assistance. In addition to property, health waqf can also be carried out by medical personnel, doctors, nurses, midwives, and others, namely by donating their time or work, for example one day a week opening a practice by providing free examinations and treatment to poor patients.³⁴

With health waqf, the purpose of waqf to realize and advance the welfare of the community will be realized. Given the importance of health waqf, the waqf law stipulates that health is one of the waqf designations. Article 22 states that in order to achieve the purpose and function of waqf, waqf property can only be used for health facilities and activities. Indeed, the function of waqf is not only for health, the function of waqf can be for religion, education, economy, and other welfare advancements.³⁵ However, one of the greatness and greatness of waqf in the past was health waqf.

Management activities have functions that cannot be separated, there are 4 stages of function in this waqf program, the management function begins with the planning process.³⁶ Planning is a conscious, organized and continuous effort made in choosing the best alternative from several available alternatives to achieve certain goals. The waqf program planning compiled in this study is based on the results of the assessment and its quality. This means that this planning is based on rational choices and involves an assessment of the possibilities, so as to produce programs with the best quality of service. In preparing the program plan, several things need to be determined, namely needs, objectives, indicators, activities and utilization of resources.³⁷

The planning process consists of two stages, namely strategic plans and operational plans. This strategic plan can be seen from the side of the need, for

³³ Ega Wiguna, Yuli Utami, Analisis Pengembangan Wakaf Produktif Pada Layanan Kesehatan Muhammadiyah di Yogyakarta: Kasus Pilihan, *Journal of Economics and Social Sciences*, Volume 2 No 2, (2018), 96.

³⁴ Nurodin Usman, Pengelolaan Wakaf Produktif Untuk Kesehatan (Studi Kasus Bandha Wakaf Masjid Agung Semarang), *Jurnal MUADDIB*, Vol 04 No 02, (2014), 3.

³⁵ Aam Rusydiana, "Aplikasi Interpretive Structural Modeling Untuk Strategi Pengembangan Wakaf Tunai Di Indonesia," *Jurnal Ekonomi dan Bisnis Islam (Journal of Islamic Economics and Business)* 4, no. 1 (2 November 2018): 1, <https://doi.org/10.20473/jebis.v4i1.9771>.

³⁶ Arif Eko, *Wawancara*, Rancangan oleh Ketua Program Wakaf Alat Kesehatan LAZNAS DT Peduli, (Surabaya, 12 Februari 2022).

³⁷ Ujang Sadili, *Wawancara*, Perancangan Program Wakaf Kesehatan LAZNAS DT Peduli, (Surabaya, 12 Februari 2022).

medical equipment that currently needs to be provided. Adapted to the purpose of the presence of a philanthropic institution that serves as a bridge for social welfare, the WaqfAlkes (Medical Devices) program is expected to be able to help complete the needs in the world of health and even become a form of new program initiative following the times. Coupled with the existence of a program partner cooperating with LAZNAS DT Peduli, namely the Patient Room Foundation, which is oriented in the health sector, the WaqfAlkes (Medical Devices) program is increasingly visible in its realization goals.³⁸

Next, the operational plan stage is a detailed step of the strategic plan that has been prepared. Beginning with the survey/observation process and coordination with the Patient Room Foundation as a partner of the waqf program and also prospective beneficiaries of the waqf. The coordination contains several options for the form of activities that will later be executed if both parties (LAZNAS DT Peduli and YayasanRuang Patient) have agreed.³⁹ In addition to the main activities, there will also be program support activities. One of them is doing business/trading by maximizing existing human resources, both from the Patient Room Foundation and also the LAZNAS DT Peduli Program division. Each HR will have its own role that remains organized, as shown in the following table:

Table 1.1
 Details of Duties and Responsibilities Medical Device Waqf Program

HR	Tasks	Acting Coordination
DT Peduli Surabaya Medical Device Waqf Program Group	<ol style="list-style-type: none"> 1. Develop program plans 2. Creating a program timeline 3. Determine the location of the bazaar 4. Processing bazaar location permits 5. Pick up donations 	ArifEko and Team

³⁸ Ali Mustofa, Tulus Suryanto, dan Ruslan Abdul Ghofur, "Implementasi Manajemen Wakaf Pada Lembaga Sosial Keagamaan," *Jurnal Perspektif Ekonomi Darussalam* 6, no. 2 (2 Desember 2020), <https://doi.org/10.24815/jped.v6i2.15207>.

³⁹ Nurul Iman, Edy Kurniawan, dan Adi Santoso, "Integrasi dan Digitalisasi Sistem Informasi Manajemen Aset Wakaf (Simas Waqfuna)" 4 (2020): 7.

	6. Prepare bazaar support needs	
	7. Manage the receipt of the results of the bazaar	
	8. Compile a donor database	
Surabaya Patient Room Entrepreneurship Division	1. Sorting donated clothes 2. Determine the eligibility standards for donated clothes to be sold 3. Doing the packing of clothes that have been sorted	MrHaryo
Surabaya Patient Room Program and Fundraising Division	1. Marketing program 2. Provider of facilities/places for dropbox donations and clothes sorting activities 3. Helping sales through onlineshop	Mr. Hamri and Mrs. Ghina
DT Peduli Surabaya Program Section	1. Marketing program 2. Assistance during program execution until the end of the program	MrAbduh

The details of the tasks in the table above are also part of the second stage of management, namely the organizing function. Organizing in this program is a process of grouping resources on a regular basis so as to produce a task, authority and responsibility to create an organization as a unit in order to achieve goals.⁴⁰ Organizing is divided into two types. First, static, which is a schema or chart that describes the relationship between functions, tasks and responsibilities with each other. Second, dynamic, namely the division of tasks to each individual or group in order to facilitate the achievement of goals. In this health waqf program, it is more directed to the type of dynamic

⁴⁰ Ningrum dan Firmansyah, "Analisis Manajemen Fundrising Umar bin Khattab dan Relevansinya dengan Pengelolaan Zakat di Indonesia."

organization. In this program, a timeline has also been prepared as a reminder of the time in executing the design⁴¹, as follows:

- a. Open PLP Donation (Appropriate Clothing) : 6 – 12 September 2021
- b. PLP (Appropriate Clothing) sorting process : 13 - 17 September 2021
- c. PLP Bazaar (Appropriate Clothing) : 18 – 19 September 2021
- d. Selling PLP (Appropriate Clothing) – onlineshop : 20 – 24 September 2021
- e. Bookkeeping and summary of sales results : 25 – 26 September 2021
- f. Determination and purchase of Medical Devices from sales proceeds: 27 – 30 September 2021. With careful planning, it can describe the program being able to be realized to the maximum so that the goals and essence that have been set can be achieved properly, and will have a positive impact on both the implementer and the recipient program benefits.

Third, the implementation stage, namely the overall steps including efforts, methods, techniques and methods that are carried out as well as possible in order to achieve effective, efficient and economical goals. In this waqf program, a report on the realization of activities has been prepared, in which the reporting document contains information on the realization of performance, budget and program development, as follows:

Table 1.2
Activities for the Implementation (Realization) of the Medical Device Waqf Program

HR	Tasks	Realizati on Date	Realization
DT Peduli Surabaya Medical Device Waqf Program Group	1. Develop program plans	4 – 5 September 2021	1. Develop designs and timelines for open clothing donations, bazaar locations and create marketing designs.
	2. Creating a program timeline		
	3. Determine the location of the bazaar		2. Doing bazaar location licensing and discussing concept designs with dt care parties.
	4. Processing	6 – 7	3. Disseminate marketing

⁴¹ Arif Eko, *Wawancara*, Penentuan Timeline oleh Ketua Program Wakaf Alat Kesehatan LAZNAS DT Peduli, (Surabaya, 12 Februari 2022).

	bazaar location permits	September 2021	designs through social media as well as start an open donation of clothing.
	5. Pick up donations		
	6. Prepare bazaar support needs		4. Coordination with the patient room foundation in accordance with the planned role, namely serving as a dropbox for clothing donations and sorting activities.
	7. Manage the receipt of the results of the bazaar	8 – 9 September 2021	
	8. Compile a donor database		
Surabaya Patient Room Entrepreneurship Division	1. Sorting donated clothes	13 – 15 september 2021	1. Picking up clothing donations in the area from jarisari to rungkutsurabaya.
	2. Determine the eligibility standards for donated clothes to be sold	16 – 17 september 2021	2. Carry out sorting activities for clothes in the patient room as well as transporting those that have been sorted for sale to the bazaar.
	3. Doing the packing of clothes that have been sorted	18 – 19 September 2021	3. The execution of the clothing bazaar in the PondokCandraSidoarjo area as well as sorting clothes for the bazaar the following week.
Surabaya Patient Room Program and	4. Marketing program	25 September 2021	1. Execution of the clothing bazaar in the PondokCandraSidoarjo area.
	5. Provider of facilities/ places for dropbox	27 - 28 September	2. Develop a data base of

Fundrais ing Division	donations and clothes sorting activities	2021	clothing donors and Manage the receipt of the results of the bazaar.
	6. Helping sales through onlineshop	29 – 30 September 2021	3. Briefing of survey activities to buy medical devices at several prominent medical devices and pharmacies in Bungkul – Menur – Prapen area.
		October 1, 2021	4. Order a medical device in the form of a one-door Serenity Sterilizer.
DT Peduli Surabaya Program Section	1. Marketing program	October 7, 2021	1. Coordination with the patient room for hospitality and visits.
	2. Assistance during program execution until the end of the program		2. Distribution of waqf of medical devices with waqf contract to the patient room together with the DT Peduli

As the table above shows, some of the plans have been well realized, although there have been some sudden changes in date and time. One of the plans that have been realized but not maximized is the sale of clothing donations that are suitable for use online. This is because online sales take a long time to be known by consumers or potential buyers, while the results from sales require a fairly short time to be realized in the form of purchasing medical devices.

Finally, the supervision stage (Controlling), namely activities carried out by superiors by observing the development of their subordinates in carrying out plans, steps and policies in realizing the goals that have been set.⁴²The medical device waqf model in collaboration with the Surabaya Patient Room is a new innovation considering that the partners are related to the social and health sectors. The medical device that is the object of the waqf is the supporting tool

⁴² Mohammad Soleh, "Zakat Fundraising Strategy: Opportunities and Challenges in Digital

Era", *Journal of Nabdladul Ulama Studies*, 1(2), 2020, 1-16

needed in the Surabaya Patient Room, namely the Sterilizer.⁴³ The sterilizer is a sterilizing device from germs, bacteria or microbes. Equipment sterility is very important, especially for medical devices in the Patient Room, such as baby milk bottles, medical scissors, and others. Supervision of sterilizers as waqf objects for medical devices at DT Peduli Surabaya is carried out by seeking information about the usefulness of the equipment to the person in charge of the waqf program in the Patient Room.

A sterilizer with a space capacity equivalent to 50 liters with dimensions of 430 x 320 x 510 (mm) 220V power which is donated is very useful for sterilizing existing medical devices when patients stop treatment in the Patient Room⁴⁴. Considering the characteristics of the patients in the Patient Room, are infants, children, adults, the elderly to the elderly. The sterilizer is able to sterilize medical devices from small to medium specifications. The supervision process as the final stage of a series of asset waqf management processes in the form of medical devices after going through the planning, organizing, and implementing stages is carried out as an effort by DT Peduli Surabaya in establishing good relations with the waqf manager for medical devices in the Patient Room for the waqf object so that its benefits are felt by patients who stop.

CONCLUSION

From the research above, it can be concluded that the waqf asset management process carried out by DT Peduli Surabaya is sustainable. The dynamics obtained from the beginning to the end must be consistent and consistent with their design. As a philanthropic institution in waqf management with an innovation model in the health sector, initial planning is the determining stage of whether the waqf can be maximized in providing benefits. The planning strategy is followed by structuring the action steps that are packaged in the organizing stage, so that they become a benchmark source in executing the design. A mature plant is executed optimally through the preparation of a timeline of organizational activities before launching the action.

Good action results from precisely executing organizational planning and grouping. The action or realization step in this case starts from the donation of suitable clothing, processed by sorting to opening a bazaar to get results to

⁴³ Erik Rahman Gumiri dan Abuzar Alghifari, "Manajemen Aset Produktif untuk Memberdayakan Mustahik: Analisis Pendistribusian Zakat berdasarkan Fatwa MUI Nomor 14 Tahun 2011," *Management of Zakat and Waqf Journal (MAZAWA)* 1, no. 2 (30 Maret 2020): 162–83, <https://doi.org/10.15642/mzw.2020.1.2.162-183>.

⁴⁴ Ghina, *Wawancara*, Pengawasan Manfaat Wakaf Alat Kesehatan, (Surabaya,, 13 Februari 2022)

support the medical device waqf program. Medical equipment obtained from the assessment and survey of the needs of the Patient Room is a sterilizer from DT Peduli Surabaya to sterilize small to medium-capacity medical devices. Supervision of sterilizers is carried out to ensure that the benefits of the waqf of medical devices are conveyed properly through the waqf innovation model in the health sector. ■

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