

## Philanthropy: A Customary Practice to Meet Donor Expectation. Lesson from Islamic NPOs in Indonesia

*Muji Astuti Rejosumarto, MM*

Ph.D Student at Istanbul Sabahattin Zaim University, Turkey

*Prof. Dr. Mehmet Bulut*

Istanbul Sabahattin Zaim University, Turkey

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### Abstract

Philanthropy is a form of altruism that involves how private initiatives enhance the public good. Throughout history, benevolence has appeared in numerous shapes and objectives, representing the economic and political framework, righteous systems, and enlightening different motivations. Non-profit organizations (NPOs) in Indonesia have undergone tremendous transformations, evolving more modern and professional. They determine market segments and manage donor acquaintances, formulate fundraising strategies, and construct appropriate, impactful, and beneficial programs with the concurrence of the organization's system and human capital. Aside from that, Islamic NPOs appear more strategic, preserve a clear vision and mission, establish an organizational structure and qualified leaders, design long-term, medium-term, and short-term activity plans and budgets, appoint program supervisors, and assess the effectiveness and efficiency of their schedules. The purpose of this research is to comprehend the broad issues confronting Islamic charity in Indonesia as it evolves towards a strategic and lucrative institution. This study adopts qualitative methodologies to discover comprehensive explanations for the occurrences under consideration. In-depth semi-structured interviews with an array of practitioners and academics were employed to gather data. This study indicates that there is a great deal to be performed to improve the capabilities of Islamic NPOs in terms of good governance, system strengthening, cultural

internalization, public openness, and accountability as an effective intermediary organization to meet donor expectations. With the role of enabling the transformation of beneficiaries to be more prosperous and avoid poverty or weakness, Islamic NPOs must accelerate capacity building by enhancing each aspect of the organization.

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**Keywords:** Modern Philanthropy, Donor Expectation, Islamic NPOs, Beneficiaries

## 1. Introduction

Philanthropy encompasses charity in all of its manifestations, particularly the offering of time, aptitude, and opulence to enhance the well-being of others. Philanthropy is a type of altruism that involves private endeavors for the public benefit, with an emphasis on quality of life. This definition elaborates on and depicts an adapted benefaction custom through repeated acts to strengthen the essence of civilized life while also promoting welfare, justice, and cultural innovation. The purpose of philanthropy is to promote human welfare by avoiding and resolving societal issues. Philanthropy has appeared in many varied forms and roles throughout history, reflecting the economic and political structure and value systems, as well as showing various motives and types of benevolent activity. From a chronological standpoint, philanthropy recreates appointment in economic development by diminution. Philanthropy, from a historical standpoint, restores economic development by narrowing the income gap between the wealthy and the poor. In this sense, philanthropy encompasses non-profit norms and organizations designed to eliminate poverty, encourage voluntary wealth transfer, and advance vertical social/financial mobility. Philanthropy is an expression of social capital embedded in a collective culture (tradition) that has persisted throughout time, primarily in rural areas.

Philanthropy is currently an established tradition among both the West and the East (Islam) societies, with numerous entities extending structured programs to beneficiaries all over the world. The charitable program supports scholarships and educational institutions, the provision of medicines and health facilities, legal aid, the reconstruction of the poor's economy, environmental conservation, and improving the quality of public facilities for a wider spectrum of grantees. Traditional and modern philanthropy contrast in their impact and path to serving society. Traditional philanthropy is typically short-term, with groups obtaining resources through fundraisers and one-time contributions. Modern philanthropy, on the other hand, emphasizes longevity and evolution in individual and societal well-being. Modern philanthropy is in line with the Sustainable Development Goals (SDGs), with practically every objective regarding environmental

protection and sustainability as a result on the increasing consequences of globalization, consumerism, and population expansion.

Unlike traditional philanthropy, modern philanthropy, which is proposed by NPOs, employs professional management in order to achieve benefits. They enhance organizations by establishing a clear vision, goal, and purpose. They adopt a full-time staffing system, effective fundraising, and disciplined program supervision. Beneficiary appraisal is an essential phase for comprehending circumstances and establishing suitable remedies. Coordination with the government, media partners, security forces, and community members is crucial for attracting participation and avoiding conflicts of interest. Coordination with other non-profit organizations is of the utmost importance to prevent overlapping projects as a beneficiary's sphere expands.

Even though leading community-based zakat institutions such as Dompot Dhuafa (DD) and the government-owned national zakat amil agency have pioneered the implementation of organizational governance along with efforts to streamline all internal processes, many zakat institutions keep encountering internal challenges. Zakat institutions must expedite capacity building by enhancing every aspect of the organization, as they are responsible for leading the transformation of beneficiaries to be more prosperous and prevent poverty and weakness. This is noteworthy since public trust in zakat organizations is currently quite substantial. Zakat institutions' primarily objective is to satisfy donor expectations through the delivery of impactful programs. Based on previous studies, the author discovered a favorable and significant influence of religiosity and family traditions on the tradition of giving to institutions in various programs.

The purpose of this study is to further comprehend the broad issues confronting Islamic charity in Indonesia as it transitions to a strategic and effective professional institution. This study utilizes qualitative methodologies to seek comprehensive explanations for the occurrences for scrutiny. This study employs the case study technique to meticulously investigate phenomena that occur in Islamic non-governmental organizations (NPOs). The content analysis technique attempts to determine the suitability of the responds to the literature. In-depth semi-structured interviews with an array of practitioners and academics were utilized to collect data. To begin this discussion, the paper's structure is as follows. Following the introductory explanation in chapter 1, section 2 examines the theoretical backdrop and hypothesis formulation. Section 3 provides a brief explanation of the data and study process. Section 4 thoroughly examines the empirical findings and their practical implications for diverse stakeholders. The final segment brings the entire study to a close.

## 2. Theoretical background and hypothesis development

Philanthropy has a long history, with a culture of attentiveness and crumbling bestowed upon a certain individual as a benevolent creator. When the Ottoman Empire reached its pinnacle, the western 15th and 16th centuries witnessed spectacular achievements such as adapting the way people consumed, shifting the dominance of rural feudalism, and constructing cities as new social orders, despite diminishing economic, political, and social frameworks. The reformation established a new religious worldview and abolished the monopoly of religious institutions. All of these advances have a profound impact on the origins of contemporary philanthropy, the range of indigence in urban areas, changes in who provides and who holds, shifts the locus of giving from religious orders to the state, and allows for the global exchange of philanthropic actions and ideas.

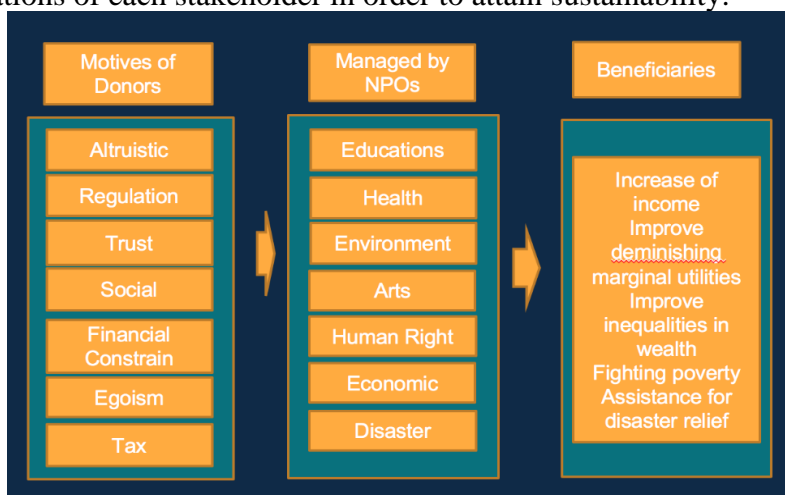
Islamic generosity is consistent with the principle of altruism, avoiding selfish thoughts and reflecting on the harshness and shortages of others. Many verses in the Qur'an prescribe generosity as a religious duty, while other modest indicators reflect spiritual righteousness, and remarkable is upright in relation to social justice. The altruistic desire for individual or family donors, which exists within Islam and the West, is comparable to a concern for the disembodied. Happiness and serenity, as well as social cohesion and convalescent environmental security, which the West strives for, are just a fraction of the benefits that arise from Islamic philanthropy. Philanthropy distinguishes itself from charity within regard to effort and resources utilized, as well as its emphasis on solving societal problems and improving people's needs rather than simply diagnosing symptoms (Zimmer, 2024)

The framework for gift-giving as altruism, personal desire, and reciprocal culture that underpins movement transforms when the magnitude of benefits is collective (Adloff, 2016). The perception of gift-giving as an act of altruism depends on the desires of others rather than personal will (Campbell, 2006). At the micro level, sociologists observe the characteristics of personal giving actors as an important driving factor because they are representatives of society whose variations and intensity of opportunities, contributions, and obligations strengthen the relationship with the philanthropic environment (Wiepking, 2010). Researchers revealed predictors of individual donating in socio-demographic characteristics such as ethnicity, marital status, education, economic status, age, and religion (Bekkers & Wiepking, 2011). As stated by researchers, religion and religiosity promote personal giving, and frequent attendance at places of worship enhances donations.

At the meso level approach, sociologists propose a reciprocal relationship between actors and organizations that accumulate and organize

funds in a bounded and dynamic relationship (Emirbayer, 1997). The supply of public and private providing resources to satisfy the demands of all levels of ecology possesses a major effect on the expansion of philanthropy (Mosley & Galaskiewicz, 2015). Researchers strive to comprehend donors' absorption in various fields of philanthropic work in as to control how their donations are utilized appropriately (Barman E. , 2017). On a global scale, the researcher focuses on addressing philanthropic behaviors in a variety of sectors. Philanthropy is the result of how citizens organize, how resources are distributed, and the way people are expected to engage and participate (Anheier & Toepler, 1999). Further factors encompass GDP size, government tax incentives, and the effect of government spending on people's welfare (Anheier & Toepler, 1999).

NPOs have evolved tremendously into more sophisticated and professional organizations. They identify market segments and manage donor connections, develop funding plans, and create appropriate, impactful, and favorable programs with the assistance of the organization's system and human capital. Aside from that, NPOs appear more strategic, maintain a clear vision and mission, establish an organizational structure and capable leaders, design long-, medium-, and short-term activity plans and budgets, appoint program supervisors, and assess the effectiveness and efficiency of their timetables. According to Porter and Kramer, strategic philanthropy consists of at least four components: (1) superior and measurable performance in specific areas; (2) unique positioning; (3) engaging in numerous and distinctive activities; and (4) foregoing some grant-making opportunities to focus on others (Menkes, 2021). Simultaneously, the NPO develops its grand design and strategy over time, striving to meet the expectations of each stakeholder in order to attain sustainability.



**Figure 1.** Islamic Philanthropy Practice  
Source: Author, 2023

Good corporate governance (GCG) practices in non-profit organizations (NPOs) are currently gaining attention, considering the organization's prominence and numerous instances of failure due to diversified circumstances (McDaniel S. D., 2020). Management cultivates corporate goals and assures their efficacy in achieving sustainability. The Supervisors guarantee that the NPO's goals are consistent with social and environmental concerns. To accomplish their objectives, NPOs construct program implementation strategies, allocate resources, designate technical phases, and deploy measurable instruments and indicators to gauge accomplishments and consequences. Strong and effective leadership is essential to an NPO's success in pursuing its vision, purpose, and goals. NPO executives form a collaborative team with diverse scientific backgrounds and experiences to develop programs, funding, marketing, communications, finance, and administration.

NPO creates an organizational structure, assigns power and responsibility to leaders in each field, and places capable human capital in programs to achieve principles, goals, and plans. Every decision passes into account the most pertinent possibilities to attain the greatest entails with efficient input. Mitigating operational, market, and environmental risks at all stages will reduce failure and loss. Adequate computerized system support, the prevalence of internet networks, the digitalization of office and staff administration, work processes, financial recording, and reporting will conserve time as well as offer solutions to obstacles. NPOs examine program execution to determine whether it is on time, provides a long-term benefit, and presents a distinction for beneficiaries. Evaluation will clarify misconceptions attributed to individuals, processes, funds, or regulations through the integration of an assessment system and conquest indicators. The inquiry of activities and resources will allow NPOs to enhance their planning for the next term with feasible targets. Evaluation will additionally consider the extent to which the NPO adheres to the intended goals. Performance assessment must evaluate at least three significant variables: behavior (process), output (direct product of an activity), and outcome (effect of the action), all of which cannot be separated and are interdependent in performance management.

NPOs, as intermediary entities, strive to promote the welfare of beneficiaries. With this profound aim, NPOs recognize the importance of strengthening organizational culture in order to uplift people and nurture reputation. Values such as integrity, hard work, humility, loyalty, and so on are instilled in every person, defining the essence of any NPO movement. Humans, as a NPO's capital and determinant of success, possess a wide range of desires, souls, perceptions, abilities, and working styles. Organizational culture is achieved via the dedication of leadership, which

consistently aligns a holistic vision toward NPOs and gradually instills it in each individual as a spirit in carrying out their duties and obligations. Exposure and translucence ensure that NPOs comply with the ordinances and are on the footpath. Transparency encourages donor conviction and prevents management from being uncharitable or fraudulent. The publication of activity reports and audited financial statements is a measure of transparency.

NPOs require substantial resources to accomplish their targets and assist beneficiaries. As a result, they expand their donor base and endeavor to nurture trust by surpassing donors' expectations amidst a proliferation in the amount and diversity of similar institutions. Donors attempt to recognize and identify specific institutions with comparable marketing communication patterns through online and offline platforms. Intense, intimate, and transparent communication is essential for maintaining donor credibility and confidence. Audited published financial reports explain the fairness of financial management, provide an overview of fund receipt and expenditure, and demonstrate the institution's asset and liability positions. NPOs append explanatory remarks to financial reports on the sort of activity, where, and who is responsible, escorted. NPOs attach explanatory notes to financial reports on the sort of activity, where it occurred, and who was responsible, alongside relevant paperwork and images as concrete and authentic evidence of occurrences within one year. Providing a distinct letter or report to each donor delivers the impression that the NPO truly transmits each donation based on preferences and expectations, while also highlighting that each donor is exceptional.

NPO limits the most effective and measurable communication techniques to website content updates, personal emails, and a variety of powerful social media platforms. Gathering with patrons in panels, disseminating enactment outcomes, and conducting vocation visits will boost donors' confidence while allowing them to express feedback. In-depth content will notify audiences about the organization and the nature of the industry as a whole while carrying out its more comprehensive and sustainable objective. Statistics and figures supplement the information, preventing overreaction to lengthy narratives about beneficiaries. The idea is to gain entrance far beyond what contributors expect by expressing appreciation in thoughtful and unexpected ways. Constructing meaningful connections has been a core strategy of the organization for a long time. In the context of reciprocal trust, NPOs need to nurture steadfast and exuberant donor affinities.



### **3. Data and Methodology**

The aim of this study is to further clarify the general issues confronting Islamic NPOs in Indonesia as it strives to become a strategic and effective professional institution. This study employs qualitative technique to acquire an enhanced knowledge of philanthropic practices in Indonesia that pertain to fulfilling donor expectations. This study adopts the case study technique to thoroughly investigate current phenomena that occur in Islamic NPOs in Indonesia. Case studies are utilized to ensure external validity by providing insight into the management of Islamic NPOs.

In-depth interviews with a semi-structured interview question pattern were adopted for gathering information from parties who understand the process of conducting Islamic NPOs. The data presented in activity and financial reports has limitations regarding on motivation, preferences, composition, and management procedures for Islamic NPOs. Interviews are meant to deepen the problem, complement, corroborate, and reinforce the quantitative test's conclusions. The content analysis technique seeks to determine the compatibility of the replies to the literature. Semi-structure was chosen since, theoretically, this research is sufficient, aside from offering flexibility for explanation based on the personality of the resource person (expert).

#### **3.1. Sample Selection**

The two foremost Islamic NPOs in Indonesia, DD and Baznas, existed as the qualitative research samples. These two institutions have been around for a long time and represent both government and community-based zakat institutions. Both have distinct personalities, cultures, policies, settings, and tactics, as well as activity and financial information displayed on their websites. Purposive sampling was performed, which involves selecting either one or several of respondents who match the research criteria. The responders in the study represent a few kinds of institutions, including overtly Islamic NPO management, scholars, psychologist and regulators. Diversity in 12 respondent backgrounds are one way to ensure internal validity through source triangulation approaches.

#### **3.2. Research Instrument**

The construction of interview questions is based on literature reviews and phenomena that cannot be captured by quantitative models. The opinions of specialists or academics on qualitative methodologies are required to verify the reliability and consistency of the draft questions that have been constructed. To ensure the validity and reliability of the questions, a preliminary test (pilot test) was conducted by selecting relevant respondents to eliminate repetitive or overlapping questions. To maintain the



dependability of interview question formation, they are tailored to the research aims and hypotheses in a study protocol (Wahyuni , 2012). The study protocol serves as a framework for ensuring consistency and coherence among research objectives, questions, hypotheses, data, and analysis. In this research, the study protocol is structured with the following scheme:

Num	Construction of Hypothesis	Questions
1	NPO is governed	What is the role of the leader in determining the vision, mission, values and objectives of the NPO? How to formulate a program based on the strategic goals of the NPO? How to implement the program and ensure it is in accordance with the formulated targets?
2	NPO performance encourages the improvement of culture and ethics so that it has a positive effect on all stakeholders.	How culture and ethics affect NPO performance? Is the NPO designing programs that lead to a more positive culture for all stakeholders? Does the NPO have indicators of cultural change in stakeholders and what is the impact on increasing donations?
3	NPO solicits, receives and expends its money	Is there a standard mechanism or procedure for receiving and allocating money? Does the NPO have any rules regarding the amount disbursed from the total revenue? Does the NPO have regulations on the amount spent on fundraising and operations
4	NPO disclose financial reporting to the public	Does the NPO publish audited financial statements annually? Are the financial statements accompanied by adequate program, beneficiary and financial analysis? Do NPOs receive feedback from donors or the public and how does it affect donations
5	The program designed by the organization maximizes socio-economic change and the religiosity of the beneficiaries.	How NPOs evaluate program effectiveness? How NPOs measure the socio-economic and cultural improvement of beneficiaries? Any improvements during program implementation are rolled out to beneficiaries?

**Table 1.** Respondent of Interview

Source: Author, 2023

After gathering data from the semi-structured interview, the information is separated into categories for analysis determined by the

answers received from respondents. The analysis is divided into subject matters in order to provide substantial responses to the research questions. Following the interview, the results in the form of recordings and notes are evaluated using content analysis. Content analysis is a technique for comprehending and determining interview outcomes from both written and recorded media. The method begins with listening to the tape and emphasizing the points raised by the source. Data is analyzed thoroughly and continually until it matches the saturation criterion. NVivo 12 plus is utilized for data processing to maintain the new-fangled finding of variables. These terms could be the same variables as the findings of quantitative research, or new variables that can be validated in future study.

#### **4. Result and Discussion**

##### **4.1. Case Study: Dompot Dhuafa and Baznas**

Dompot Dhuafa (DD) is an Islamic philanthropic and humanitarian organization dedicated to empowering individuals and humanity. Empowerment is accomplished by the management of zakat, infaq, alms, waqf (ziswaf), and other social funds in a modern and trustworthy manner. DD completes organizational structures with an unwavering vision, mission, and goals. Leaders are responsible for determining the organization's direction so as to accomplish goals, inspiring human resources, and establishing models of committed tenets. DD's vision is to achieve an impartial and prosperous society. The four missions of DD are emphasized on optimizing the usefulness of zakat, infaq, alms, and waqf (ziswaf) in removing the impoverished from poverty, advocacy and justice-based community transformation services, courtesies, and empowerment for an impact on sustainable community independence, good corporate governance, and the fulfillment of sharia principles by developments in information and communication technology. DD's values are integrity, synergy, professionalism, innovation, and responsiveness. Apart from that, DD provides a work culture and code of ethics that aligns with the organization's vision and objectives.

In its management, DD emphasizes the concept of compassion or love as the foundation of the philanthropic movement, which focuses on five program pillars: health, education, economy, social and da'wah, and culture. From 1993 to 2023, DD donors' generosity benefited more than 31 million people. To expand the contemporaneous voyage, DD operates 5 service offices, 25 domestic branches, and 5 international branches. DD also engages with 88 strategic networks across 33 countries. ZCPs are the essential principles of zakat and encompass 18 areas of zakat management around the world.

As a national zakat institution, DD is committed to restoring organizational governance and increasing management standards, transparency, accountability, and responsibility. Similarly, the Indonesian accounting standard (PSAK) governs the recording of income and expenditure as well as the creation of audited yearly financial reports. The following is a brief financial report for five consecutive years.

<b>Funds</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Zakat	156,015,369,139	215,801,304,053	204,546,161,071	211,766,883,962	211,108,015,845
Infraq	35,528,292,171	48,301,957,464	42,903,847,398	37,394,905,333	39,504,379,620
Bound Infraq	27,321,108,203	46,889,558,282	37,182,079,493	51,269,223,372	55,030,185,607
Qurban	36,013,057,680	45,217,063,246	66,288,643,859	61,149,316,198	56,602,424,679
Humanity	34,074,920,856	12,975,998,463	31,450,757,880	20,943,700,175	9,956,771,475
Waqf	34,449,727,582	23,746,404,279	26,800,296,587	28,681,090,386	33,230,160,846
Others	1,836,441,130	4,312,754,873	3,654,253,081	2,508,600,231	5,372,403,860
<b>Total</b>	<b>325,236,916,761</b>	<b>397,245,040,660</b>	<b>412,826,039,369</b>	<b>413,713,719,657</b>	<b>410,804,341,933</b>

<b>Distribution</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Education	42,357,986,147	50,848,275,528	40,144,524,874	38,899,497,232	45,474,854,732
Health	42,276,003,394	40,544,698,060	23,753,655,773	26,870,589,033	36,259,955,447
Social					
Society	37,786,841,080	95,071,418,541	86,552,266,213	103,875,089,932	103,625,739,692
Economy	56,310,086,007	82,160,596,887	91,099,551,053	55,171,920,362	46,924,530,085
Humanity	21,793,699,555	47,334,710,254	41,092,357,209	26,635,584,876	20,522,392,324
Advocacy	4,064,228,638	-	-	123,828,786	-
Da'wah and					
Culture	-	6,689,688,553	5,389,958,066	7,591,742,435	16,380,264,744
Qurban	-	-	-	60,148,717,079	53,133,268,044
Network					
Development	5,962,767,981	-	-	-	-
ZIS					
Socialization	29,495,097,856	33,613,742,845	24,448,650,682	26,089,859,694	24,985,303,917
Office					
Operations	36,711,676,917	44,995,318,215	41,345,554,612	42,834,845,278	40,948,472,390
<b>Total</b>	<b>276,758,387,575</b>	<b>401,258,448,883</b>	<b>353,826,518,483</b>	<b>388,241,674,707</b>	<b>388,254,781,375</b>

**Table 2.** Financial Performance of Dompét Dhuafa

Source: [dompetedhuafa.co.id](http://dompetedhuafa.co.id)

From 1993 to 2022, there have been 662,636 total donors, and new contributors growing at an 18.9% rate. The number of volunteers is 19,528. In 2022, the total number of beneficiaries was 3,078,212. 2,537,176 persons participated in social programs, 242,806 in education, 210,143 in health, 16,780 in economics, and 71,307 in da'wah and culture. In 2022, DD was successful in collecting IDR 410,804,341,933 from the public and delivering

IDR 388,254,781,375 to the community through various programs. The distribution absorption rate for 2022 is 94.51%.

DD conducted research and studies to assess the effectiveness of initiatives to meet donor expectations. The Institute for Demographic and Poverty Studies (Ideas) is a think tank organization that conducts extensive study on national advancement and public policy. DD evaluates the program utilizing numerous kinds of examination. Economic empowerment program for 54 farmer families empowers them to manage land agriculture on a total of 10 hectares. The farmers were led through several stages of building and post-production, including digital marketing. Consider the impact of 2019 through the method of sustainable livelihood impact assessment (SLIA), average income comprises 1-1.5 million per month to +/- 2.5 million after converting to ownership from renting. Knowledge on how to manage nutritious vegetables is expanding faster than ever before.

Another example is Ethos scholarship, with the tagline "Breaking the Poverty Chain" in addition to discover invaluable human resources in regions through the development of youth integrity. The Center of Islamic Business and Economic Studies (CIBEST) approach is applied for assessing 397 achievements from 2020-2022 on a national, regional, district, and city area. 79% of beneficiaries shifted to quadrant I (prosperous), 65% of beneficiaries experienced a turning point that transformed them as more noble (spiritual and social), and 58% of alumni initiated social enterprises. The alumni earnings vary from \$5 to \$50 million. Healthy Area is a 12-zone initiative aimed mostly at marginalized people. The impact will be empirically measured in 2020 utilizing SLIA. 85% already utilizes sanitation facilities that are thoroughly omnipresent and impenetrably pristine. The social return of investment (SROI) is 1.85, which implies that every Rp.1 spent is worth Rp.1.85. This proves program is suitable for implementation. From many programs offered, the contribution to SDG'S:

1. Sharia microfinance program, empowerment of farmers, breeders, fishermen, and MSME craftsmen.
2. Food assistance for the community streets, breastfeeding movement, improvement knowledge of family nutritional needs.
3. Curative medical services in clinics and homes sick, health promotion programs that supporting the fulfillment of SDGs targets.
4. Middle school-high school level services free, student education scholarships underprivileged achievers, PAUD, program increasing teacher capacity.
5. Improvement empowerment program women's economy, education adolescent reproductive health and couples of childbearing age.

6. Skills training for youth poor people, job creation through a solid agro-industrial program works, empowerment of disabilities.
7. Pineapple industrial house program Subang, sharia micro assistance, construction of road access and broken bridge in the countryside.
8. Land area revitalization program critical, productive tree planting landslide and mangrove areas, education on disaster awareness.
9. Legal Aid Center, Review Demography and Poverty (IDEAS).
10. Collaborating with institutions NGOs, Government, and international humanitarian issues, health, advocacy, environment. Building a world association zakaf forum, international youth for peace, southeast humanitarian forum (SEAHUM), etc.

The National Zakat Amil Agency (Baznas) is a government-owned entity that collects and distributes zakat, infaq, and alms throughout Indonesia. Baznas, a modern and professional Islamic NPO, with an encompassing vision, mission, goals, performance indicators, and organizational structure. Baznas' vision is to evolve into the primary institution responsible for people's well-being. This vision is outlined in nine missions, nine aims, and 21 objectives. Baznas devised around 74 achievement indicators to assess organizational performance, management, and program impact.

Organizational oversight and disclosure consist of employing the public accounting firm's opinion on financial reports indicator; management system certification ISO 9001 (Quality), 27001 (Information Security), 37001 (Anti-Bribery), 45001 (Occupational Health & Safety), 31000 (Risk), and 19600 (Compliance); sharia compliance auditor opinion; and the transparency and accountability in reports. The program's impact is gauged by the number of villages that act as permanent areas for the ZIS-DSKL distribution and utilization program in all OPZs. The others are the percentage of unhandled complaints from mustahik or beneficiaries association with ZIS-DSKL distribution transactions, the number of mustahik or direct beneficiaries, assessing the impact of zakat on obstacles, rates of poverty, and social inequality. Measuring tools of mustahik and beneficiaries include the influence of zakat on the health, education and business entities, and efforts to eradicate poverty, increase the welfare of the community, and reduce social inequality.

Currently, there is only a central Baznas and district offices (UPZ) in 34 provinces and 463 towns and cities. To deliver more wide-ranging benefits, Baznas distributes funds for health, education, economic, disaster, education, and da'wah endeavors. In August 2023, Baznas acquired around 600 billion in funds from nearly 1.5 million beneficiaries in Indonesia.

## **4.2. Finding and Discussion**

### **4.2.1. Good Corporate Governance**

The governance advances guide encompasses a wide range of standards for organizational management, consisting of outlining leaders and their replacements, salary levels, funding, collecting and distributing funds, managing communication media, exposure activities and finances, and assessing impacts or benefits. As a social institution that raises community funds, Islamic NPOs recognize that their primary responsibility is to contributors, hence transparency and accountability are prioritized by providing complete and clear information. Regulations and setting governance policies are significantly more legally enforceable than ethics. Ethics is personal, and it is frequently interpreted based on each individual's virtues, tools, and level of belief.

The greatest challenge for Islamic NPO is ensuring public accountability. There are problems with fraud across multiple regional national zakat amil bodies (UPZ), as well as non-neutrality toward political objectives. Zakat amil institutions (LAZ) must determine how much it would assist with reducing poverty and promoting welfare. As the amount of grants grows, so will the demands for public accountability. Therefore, despite its significant societal obligation, philanthropic governance is inadmissible as ordinary. Philanthropic institutions must be shifted away from the consumer or charity sectors towards poverty-relief functions. Governance emphasizes the process of authorizing donations and initiatives, as well as the value of accomplishments and errors. At its most fundamental level, governance considerations include accountability in transcribing and publication, no resource exploitation, and no depletion of political interests. Governance is aimed at increasing public responsibility in huge institutions.

### **4.2.2. Organization Culture**

A culture that has been fostered is extremely resilient to overcome. Culture is the spirit that drives employee performance. DD instills accountability as a core principle in the organization. Leaders provided an example and reiterated their commitment toward the organization's culture. Culture is intrinsic and inseparable when developing and implementing strategies, as evidenced by activity priority, instrument completeness, details of target achievement, and placement of individuals based on capacity. Culture is elementary in Islamic NPOs. The cultural jargon on the website must be divided between individual and technical parts of the system. Some Islamic NPOs require a leadership commitment to scrutinize cultural cultivation through daily endeavors and evaluation using measurable qualitative and quantitative metrics. The obstacle is that quantitative

measures for adopting culture in institutions have yet to be established. Prominent corporations, for example, adhere to the Sigma approach.

#### **4.2.3. Leadership and Ownership**

The issue of self-belonging and ownership conflicts in Islamic NPOs remains a topic as long as the founders' and leadership's sense of self-belonging persists. On the other hand, the rules governing managerial transitions and sequence are not strictly enforced. Furthermore, ethical enforcement deviates from non-religion-based NPOs, which have maintained a code of standards for reversing boards that is permissible but not tightly monitored by the council or ethics. Leadership transitions occur swiftly, and ownership is always possessed since non-Islamic NPOs have extensive experience and learning processes.

The leadership style of Islamic NPOs was not yet patterned, and it began to evolve in accordance with the contest rules to a proficient echelon. Islamic NPO leaders strengthen institutions through schedule surveillance, program design, timetable analysis and identification, fundraising, marketing, and communication, understanding donor segmentation, and developing do and don't decrees. The requirement for distinct leadership styles varies according to the type of institution. NPOs working with institutions on social development, empowerment, and transformation need participatory leadership, whereas disaster or relief agencies require command line and logistics management, and social justice.

The initial stage of enhancing the competence of zakat management organizations (OPZ) is to advance leader knowledge. Certification of associations and leaders in various areas will boost enactment and public confidence. Technical skills in fundraising, program, and financial training are necessary, with non-technical training such as leadership, communication, and culture development rapidly being included. For government institutions such as Baznas, the culture is similar to that of bureaucrats, with no concern for providing basic amenities.

#### **4.2.4. Strengthening of System**

Islamic NPOs additionally advocate excellent corporate governance by establishing policies and standard operating procedures (SOP) to standardize process and technical requirements. Strengthening lineups based on long-term goals and SOPs with approval systems will reduce risk. As publicly owned Islamic NPOs, DD and Baznas are attempting to strengthen the system so that all aspects of decision-making and implementation are under supervision. Each level of leadership ensures that all procedures are followed before granting open-handed approval. Each program's design, operation, and financial reporting are guaranteed to be in conformity with



processes and standards. Donations are accepted and distributed based on financial regulations.

In these ailments, zakat institutions are solely concerned with assisting the poor, without regard for enfranchisement. Apart from that, without performance and professionalism, an institution will perish because donor trust is dependent on the continuance of the organization's consignment. This situation is extremely different from the strategic view of charity, which evaluates the impact of programs on the prosperity of beneficiaries. Islamic NPO consortiums, such as the Zakat Forum (FOZ), can elevate small organizations as the essence of collaboration and mutual benchmarking.

#### **4.2.4. Disclosure of Financial Statement**

An audited financial report with a fair opinion must be able to demonstrate the money disbursed in the program in accordance with the recipient's requirements. Islamic NPOs strive enhancing the form and substance of statements, according to PSAK. The giving paradigm must be reflected in the report, as evidenced by the expenditure and the proportional allocation of each program. Currently, Islamic NPO financial reports are governed by PSAK 109 norms and have undergone several innovations, as well as fair judgments based on validities, detailed expositions, and remarks finished with program execution.

Furthermore, NPOs should raise awareness of the institutions' rapid adoption of norms such as financial standards (PSAK) as guidelines for financial reporting. Furthermore, NPOs ought to heighten awareness of the institutions' rapid adoption of norms such as financial standards (PSAK) as guidelines for financial reporting. Financial audits must adhere to PSAK requirements. Other sorts of audits can pertain to Sharia compliance, which ensures that comparisons, standards, and measures follow Sharia fatwas and norms rather than relying on the auditor. There is also a planning audit, which demands obvious standard plans and budgets. Whenever it contains shortcomings, the outcome can be recommendations for modification of techniques and initiatives. Impact assessment is an audit to ensure that a program is sustainable, incorporates a positive impact, coincides with the SDGs, and is consistent with the government's development ambitions. The essence of all audits is the existence of standards as a reference for comparing realizations in order to avoid the examiner's subjective bias.

#### **4.2.5. Measuring Impact**

Measuring tools such as the national zakat index and the national waqf index are required for Islamic NPOs to expand into basic and advanced areas. Nonetheless, the weight of basic may be stronger when considering

the actual concerns, whilst advanced tends to face disputes of elites as philanthropist. Tools for monitoring institutional performance, such as the Balance Scorecard, can be flourished to reflect organizational phases. More pertinent measurements must be contributed to figure out an institution's size. For example, zakat institutions are categorized as city, provincial, or national upon the amount of funds earned rather than the efficacy of the program. District LZA/BAZ might be assumed at the most basic level. Their emphasis is on how to accurately determine mustahik, and zakat is never utilized for political goals. Islamic NPOs are unable to put forward SROI on all types of programs since the time duration must be greater than a year. SROI is only relevant when modifications before and after program's completion are able to quantified and monetized. Other metrics in descriptive data are typically simple, relying on a large number of recipients.

Islamic NPOs conduct surveys to assess the poverty gap before and after the schema. Islamic NPOs can utilize the BPS headcount index analysis tool, FGT guidance, for estimating the duration they will remain below the poverty line, as fulfilled by Baznas. If there are numerous programs, the findings will suffice with a diverse sample as long as the gathering method is carried out by competent human resources. Eradicating poverty through zakat and vesting beneficiaries demonstrates the effectiveness and efficiency of zakat distribution. Collision width is intended to channel the purposes of Islamic NPOs to recover the welfare of beneficiaries and meet donor expectations.

#### **4.2.6. Challenges: Regulation and Other Issues**

NPOs, the community, and regulators must promote a systematic approach to fostering more lifelike contributions. From a regulatory standpoint, the government is advancing rules and cognition by finalizing criteria, establishing auxiliary institutions, and coordinating knowledge dissemination across several platforms. Regulations appear to be diluting and less corroborating with the expansion of philanthropic institutions, as well as restrictive. Compliance with Sharia standards is a challenge in any Islamic NPO, with onerous rules and whether institutional policies limit them in detail to avoid the risk of compliance and misuse in allotment.

The government tends to restrict and prevent abuse because social institutions oversee quite large funds worth between \$100 and \$50 billion in zakat funds. Eventually, it will perform as a superintendent and audit financial reports, with no capacity building or mentoring. During visits to zakat institutions that do not yet possess a license, for example, the option offered is always how to establish a UPZ, a zakat collection unit that accumulates funding.

As an institutional culture, disbursing zakat and enforcing the program should be conducted carefully and responsibly. Of at least 100 religious-based philanthropy movement actors in Indonesia, 10-20% achieve a positively impactful outcome. This situation creates the impression of an economic motivation considering the emphasis on generating funds. Initially, community-based zakat institutions did not focus entirely on fund gathering. However, it is undeniable that zakat has augmented and evolved a tendency of large-scale collection. DD, for example, was founded not for economic reasons, and therefore enhancing impact-based programs gained by beneficiaries evolved a preference from the institution's inception until its collections reached billions of rupiahs. This question has been discussed in the zakat forum for the purpose of modifying the law.

Zakat institutions must strive for effective philanthropy, and beneficiaries need to comprehend the impact desired by the donor. Zakat institutions are still dealing with small-scale problems, macro subjects, and policies have not yet been entirely improved. Most of zakat institutions are sedentary and underdeveloped; their collections are not expanding significantly, and their distribution is insufficiently impactful. Postulating zakat is more advantageous if accomplished by a strict zakat institution due to its consistency of the program and supervision. The National Sharia Economic Committee (KNES) recognizes that the institution's quality must be thoroughly evaluated through a capacity building approach.

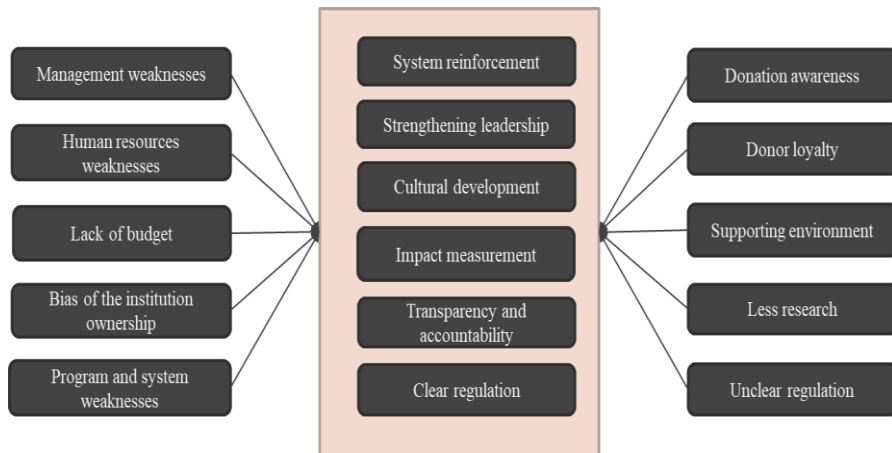
Zakat institutions furnish informative services to donors exactly as educational and retention efforts. Donors today envision transparency in the management of Islamic NPOs, particularly an extensive distribution of zakat and alms. If donors become more sophisticated, they will be able to invest in more effective programs. In reality, donors increase with age and shift to the millennial generation in 2035-2040, who are more conscious of technology, consistent in their desires, noticing aids, and adhering to other establishments? At that point, donors will re-energize zakat institutions to improve their performance.

The development of zakat overseen by Baznas or DD appears unconscionable, particularly in terms of increasing fund collection. In general, many Muslims have not dispensed zakat, hence it's an imperative to raise awareness as a compulsion. In Malaysia, corporate zakat reduces taxed income as a positive incentive for businesses. Muslims are severely delayed in their zakat when compared to prayer, fasting, and even the hajj simply due to a lack of education. In the future, the government must establish policies requiring people to contribute zakat. The presence of modern Islamic NPOs with online zakat outlays has not aided collection.

Collaboration with domestic and foreign academics will astonish Indonesians with their discovery literacy skills. Philanthropists and

communities, rather than academics, spread the word about zakat. However, research institutions such as IMZ are insufficient to conduct impact studies. Academics can suggest research topics for societal improvement, such as the effect of zakat on government poverty policies and the impact of fuel oil rises on mustahik.

From the results of interviews and data processing with NVivo, it is concluded that the variables that are of concern and influence the development of Islamic NPO in Indonesia are as follows.



**Figure 2.** Islamic Philanthropy Practice  
Source: Author, 2024

**Conclusion**

Philanthropic institutions currently require enhanced surveillance, while the giving and charity phase is acquainted with logistics management foremost with a chain of authority. Philanthropic institutions are becoming increasingly unfettered in multi-stakeholder relationships, allowing for more strategic alliances with corporations and universities. From an institutional standpoint, program design and innovation are more advanced than charity and giving, shifting the locus of expansion toward social changes, yet its impact to poverty remains questionable. Philanthropic institutions design and implement program management, including problem identification, social mapping, timetable implementation, monitoring, and impact assessment. Advancing capacity building begins with the institution's readiness to manage changes in human resources. As a result, philanthropic activists must increase their excitement for understanding and cognition in order to overcome agenda innovation, fundraising, digital literacy, good corporate governance, and financial challenges. Transparency and accountability in maintaining funds is a concern that undermines public trust. Islamic

NPOs exhibit a significant role in connecting donor expectations and strengthening beneficiaries. Zakat dispersion programs confidently disrupt the beneficiaries' social and economic transformation. Organized, systematic actions will reassure ecosystem enhancement, thereby supporting the transformation of a more wealthy society. NPOs maintain the relationship by providing information to sanctuary donors on regularly scheduled and revealing occurrences via the website or other channels. With an impartially enhanced threshold of public confidence, Islamic NPOs in Indonesia must be prearranged by the government and associations. In the foreseeable future, research into the undiscovered conditions of Islamic NPOs is essential to comprehend what literal phases are necessary. The limitation of this research is there are narrow foundations as case studies to cognize the existent precincts. For forthcoming research, depleting more appropriate research techniques will stipulate enhanced conclusions.

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