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Waqf, ZIS and CSR through Triple Helix Partnerships: Insights from Rumah Sehat Baznas Yogyakarta for Hospital Management

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ABSTRACT

The financing of hospital in Indonesia is facing challenges that require reforms to esnsure sustainability. Purpose-This study aims to analyse the collaboration of Waqf, Zakat, Infaq, Sadaqah (ZIS), and Corporate Social Responsibility (CSR) in managing Rumah Sehat Baznas (RSB) Yogyakarta. It also investigates how the Triple Helix concept, involving the Waqf Board of the Indonesia Islamic University Foundation (YBW-UII), Baznas, and Metro TV supports the operation of free health services in RSB for the poor. Methods-The research includes qualitative approaches such as library research, interviews, autoethnography, and document studies. In this study, content analysis was used to examine the concept of Triple Helix by YBW-UII, Baznas and Metro TV in the provision of waqf, ZIS and CSR in RSB. Results-The study found that RSB Yogyakarta successfully applies the Triple Helix concept, with YBW-UII donating waqf land and health research, Baznas providing operational support through ZIS funds, and Metro TV contributing CSR funds for building construction. This collaboration creates a funding ecosystem that enables RSB to provide free health services. Conclusion - The success of RSB Yogyakarta demonstrates that a religious and ethical value-based approach can offer innovative solutions to public health challenges. The collaboration between YBW-UII, Baznas, and Metro TV managing RSB Yogyakarta serves as a practical example of the Triple Helix partnership concept, emphasizing collaboration between academia, industry, and government to drive sustainable social innovation This model has the potential to be applied in other health facilities in Indonesia.

Keywords: *Waqf, ZIS, CSR, Triple Helix, Sustainable Health*

INTRODUCTION

Hospital financing in Indonesia has faced many challenges since the implementation of the National Health Insurance (JKN) by BPJS Kesehatan, which changed the payment system from fee-for-service (FFS) to package rates. The change has made it difficult for hospitals to maintain finances and service quality (Wiknjopranoto & Nugraheni, 2024; Hidayah et al., 2019). Delays in payment of claims by BPJS also disrupt cash flow and impact drug availability and equipment maintenance (Yuliyanti & Thabrany, 2018). In addition, since its establishment in 2014, the JKN system has experienced financial deficits that have prompted the need for reforms, such as changes to patient referral mechanisms to stabilize funds and reduce healthcare costs (Kurnianingtyas et al., 2019). Regional health financing schemes also vary and affect access to care (Sparrow et al., 2017). Despite improvements such as decreased health expenditure, the private sector is still dominant, fuelling additional costs (Rumintjap & Palupi, 2023). Therefore, a multifaceted approach utilising regional collaborative efforts is needed to address the inequality gap and ensure a sustainable

health financing strategy (Lim et al., 2023).

Waqf institutions can contribute and cooperate with government public healthcare agencies, such as hospitals, to provide multiple benefits to the community in this era of high medical costs (Raja Adnan et al., 2022). The historical success of waqf in healthcare, as seen during the Ottoman Empire, demonstrates its potential as an alternative funding source for healthcare institutions to ensure public welfare (Baqutayan & Mahdzir, 2018). Waqf governance and finance models that integrate with other funds such as crowdfunding and SRI Sukuk have also been shown to increase their socioeconomic impact and sustainability (Kamaruzaman & Ishak, 2023).

Integrating Waqf, Zakat, Infaq, and Sadaqah (ZIS), along with Corporate Social Responsibility (CSR) is vital in driving economic development and improving people's welfare. In Islamic economics, zakat is a fundamental component of CSR that contributes positively to a company's financial performance by narrowing socio-economic disparities and increasing firm value, as seen in Saudi Arabia (Al-Malkawi & Javaid, 2018). Zakat and waqf are integral parts of Islamic philanthropy that serve as state policy tools to support economic development and improve the welfare of the poor (Nasution, 2011). The strategic management of these religious funds, through proper governance and investment, can result in sustainable socio-economic development, as seen in the successful social entrepreneurship model in Zakat management organisations in Indonesia (Herianingrum et al., 2023).

One interesting example of the integration of Waqf, ZIS, and CSR utilisation is the management of Baznas Healthy House (RSB) Yogyakarta. RSB Yogyakarta is run by three main stakeholders, namely Yayasan Badan Wakaf Universitas Islam Indonesia (hereafter YBW-UII), Badan Amil Zakat Republik Indonesia (hereafter Baznas RI) and Metro TV. The collaboration of these three cross-sectors has been proven to create a funding scheme that is sustainable and resilient to economic changes. The collaboration is also in accordance with the basic principles of Triple Helix, where integration between actors from different sectors encourages efficiency and effectiveness of services (Etzkowitz & Leydesdorff, 2000). This research aims to:

1. Examine in depth the funding synergy mechanism at RSB Yogyakarta, which combines three main sources: waqf, ZIS and CSR.
2. Analyse the role of each stakeholder in RSB Yogyakarta within the Triple Helix concept in carrying out management, focusing on how they collaborate in management and strategic role-taking.

LITERATURE REVIEW

Collaboration of Waqf, ZIS, and CSR

Waqf is recognised as an instrument that can reduce the burden of government expenditure by using perpetual and sustainable assets (Lawal & Ajayi, 2019; Pamungkas, 2022). Innovations in cash waqf management, such as cash waqf linked sukuk (CWLS), show great potential in developing healthcare facilities, such as the purchase of medical equipment and renovation of waqf hospitals, as well as the provision of free healthcare services for people experiencing poverty (Faudji & Paul, 2020).

On the other hand, ZIS funds also play an essential role as a sustainable source of funding to support health programmes for underprivileged groups. Institutions such as Baznas utilise ZIS funds to improve access to health services with appropriate allocations, supporting health programs that support community welfare (Abdurrahman & Herianingrum,

2019; Fathony, 2018). The effective management of ZIS funds allows the implementation of sustainable social programs to have an impact, especially in the health sector.

Meanwhile, CSR is one way for companies to contribute to social development. CSR programs expand a company's responsibility from an economic entity to a social entity committed to the environment and its community, including in the health sector (Kurnia et al., 2020). In this context, the synergy between CSR and waqf provides a sustainable solution, where the perpetual nature of waqf allows CSR to be implemented consistently and continuously, providing a more comprehensive and long-term impact on society (Zaldya et al., 2022).

According to the authors, these three concepts, namely waqf, ZIS, and CSR, can form complementary synergies in creating a sustainable funding ecosystem supporting the health sector. Waqf provides a stable asset base, ZIS offers direct funding and CSR complements with sustainable corporate social commitment. Collaboration between the three can significantly address health challenges in the community, creating more inclusive and sustainable access to healthcare services.

Triple Helix as a Health Innovation Approach

The Triple Helix model, which focuses on the interaction between three main actors-universities, industry, and government-is often used as an innovation approach to advance regional economic growth and foster entrepreneurship (Etzkowitz, 2017). This model emphasises the importance of collaboration between the three actors to create knowledge-based innovation. In healthcare, the Triple Helix can help strengthen the link between academic research, healthcare services provided by the government, and contributions from industry to create better and innovative healthcare services (Etzkowitz, 2003).

According to the Triple Helix theory, the dynamic interaction between universities, industry and government allows the three actors to take on each other's roles when one or more of them is weak or prevented from playing an optimal role (Etzkowitz & Leydesdorff, 2000). In the health sector, the Triple Helix is often associated with the concept of entrepreneurial universities, where universities act as providers of education and research and as drivers of innovation and social change. Universities can provide research input to public and private healthcare providers to improve service quality, while industry can adopt and produce new health technologies (Gebhardt et al., 2022).

Empirical evidence shows that the application of the Triple Helix model has been adopted in various health contexts worldwide For example, in Germany, South Korea, China and the BRICS countries (Brazil, Russia, India, China and South Africa), the model is applied to integrate academic research into healthcare practice (Daniels et al., 2017; (Patra & Muchie, 2018; Cai & Amaral, 2021). Similarly, in some developing countries, the Triple Helix has fostered collaboration between healthcare providers, researchers and governments in creating sustainable health solutions (Hladchenko & Pinheiro, 2019).

According to the authors, while the Triple Helix model has proven effective in driving health innovation, challenges remain. An imbalance between the three spheres can hinder progress, as seen in regions where a robust private sector overrides public health initiatives. Addressing this imbalance is critical to ensuring continued innovation and improving healthcare delivery. In addition, the evolving health landscape, characterised by the emergence of new technologies and patient-focused

approaches, requires a re-examining the Triple Helix model. As this model evolves to incorporate additional dimensions, such as the role of civil society and the public, it offers a more comprehensive framework for understanding and promoting innovation in healthcare (Carayannis & Campbell, 2020).

DATA AND METHODOLOGY

This research adopts a qualitative approach with library research, interviews, autoethnography, and document study methods. In this research, the Triple Helix concept is used to dissect the roles of YBW-UII, Baznas RI and Metro TV in the provision of waqf, ZIS and CSR at RSB Yogyakarta.

The library research method was used to collect secondary data from relevant literature, helping researchers understand concepts and theories related to resource management in RSB (Zed, 2008). Semi-structured interviews (Creswell & Creswell, 2017) were conducted with managers/staff, to explore information about the implementation of programs and the impact of the integration of waqf, ZIS, and CSR that has been carried out by stakeholders in RSB.

Autoethnography was applied to explore the researcher's experience in interacting with RSB, providing insight into the practice of zakat in the community (Ellis et al., 2011). A document study was conducted to obtain data from annual reports and internal policies of RSB, which helped to verify information and evaluate the institution's performance (Bowen, 2009). Data were analysed using the content analysis method (Huberman, 2014), where interviews, the author's diary and internal RSB documents were processed to explore the contribution and integration of waqf, ZIS and CSR to RSB sustainability. Through the Triple Helix approach, this research aims to understand the synergy between government, academia and the private sector in supporting the sustainability of resource management and community empowerment.

Interviews with the head of the general department of RSB Yogyakarta, Purwono, were conducted on 20 December 2023 and 18 January 2024. The data related to RSB was obtained through a study of internal RSB documents.

RESULT

Overview of RSB Yogyakarta

RSB Yogyakarta is located on Jalan Imogiri Barat km 7.5 Timbulharjo Sewon Bantul Yogyakarta. The hospital building consists of two floors and stands on an area of 1,477 square meters (YBW-UII, 2024). RSB was inaugurated on 17 January 2012 and has a vision to become a national reference in quality health services and empowerment of human resources to improve the health of the poor. RSB's mission is to build synergy with all stakeholders in health programmes, optimize the distribution of zakat to improve the health of the poor, and improve the competence of human resources that are superior, professional, and have integrity. RSB aims to develop partnerships in the community and synergies across stakeholders to build access to inclusive and standardized health services for the poor (Arisonaningtyas, 2021).

Rumah Sehat Baznas carries AKHLAK values as the basis for providing services. AKHLAK includes Amanah, upholding the trust given; Competent, continuing to learn and develop capabilities; Harmonious, caring for each other and maintaining togetherness; Loyal, dedicated and prioritizing the interests of patients and institutions in providing services; Adaptive, continuing to innovate and enthusiastic in the face of change; Collaborative, building synergistic

cooperation (RSB Yogyakarta Internal Document, 2024).

To reach the benefits of RSB for the poor, the implementation of the RSB programme is divided into two, namely Indoor Building Services (LDG) and Outdoor Building Services (LLG). In-Building Services consist of General Practitioner Poly, Emergency Unit, Dental Poly, Pharmacy, Laboratory, Nutrition Poly, Physiotherapy Poly, Ophthalmologist Poly and Maternity and Child Poly. The Out-of-Building Services implemented are in line with the 2020-2024 RPJMN to help the success of government health programmes which include maternal and child health services, prevention and handling of stunting, mental health, tuberculosis, control of non-communicable diseases, community-based total sanitation, and emergency services in disaster response conditions (RSB Yogyakarta Internal Document, 2024).

Synergy, Waqf, CSR and ZIS: A Sustainable Management Approach

In the context of sustainability management applied in RSB Yogyakarta, each of these stakeholders has their own role. They facilitate collaborative innovation between the government, academia, and industry, to become a platform that integrates various funding sources to ensure the sustainability of healthcare operations. One of the key aspects of this model is the mechanism of providing waqf land from YBW-UII, sustainable funding supported by Zakat, Infaq, and Sadaqah (ZIS) funds from Baznas RI, and the provision of CSR programs from Metro TV (RSB Yogyakarta Internal Document, 2024). The combination of these three funding sources creates an ideal strategic synergy to support RSB's long-term financial and operational sustainability.

YBW-UII donated 1,477 square meters of waqf land for the hospital building (RSB). The waqf land, as a non-transferable and perpetual form of property, provides asset security that ensures that the health facility will continue to operate in the future. This waqf provides structural stability and symbolizes the long-term commitment of the academic institution to support the welfare of the community through the provision of healthcare services. Philosophically, waqf is in line with Islamic principles that emphasize sustainability and social welfare.

Waqf from YBW-UII serves as a solid long-term guarantee for Rumah Sehat Baznas (RSB) Yogyakarta. As an asset that cannot be transferred and has a perpetual nature, waqf guarantees the sustainability of RSB facilities, allowing its operations to continue even beyond generations. In addition to providing financial security, waqf reflects a commitment to providing health services to the community in a sustainable manner, in accordance with Islamic principles that emphasize the welfare of the people. With good management, the benefits of waqf assets will continue to be felt without excesses of exploitation.

Metro TV's CSR has been instrumental in supporting the physical development and infrastructure required for the RSB's operations (Arisonaningtyas, personal communication, October 2024). This shows that the industrial sector, through corporate social responsibility programs, can play a crucial role in making a real contribution to social development. In this case, CSR as part of the company's philanthropic efforts and an integral part of the ecosystem that supports social innovation and sustainable development.

In addition, Metro TV's Corporate Social Responsibility (CSR) plays an important medium-term role in the physical and infrastructure development of RSB. CSR funds enable the hospital to build and update facilities and medical equipment needed, thus maintaining the quality of healthcare services. By focusing

on specific projects, CSR serves as a catalyst for the RSB's capacity building, which in turn enhances the company's reputation. This contribution strengthens the economic aspect and increases the accessibility of health services for the community (Purwono, personal communication, December 2023).

ZIS, as a source of funding managed on an annual basis by Baznas, plays a role in supporting the daily operations of the hospital. This funding allows health services to continue to be provided free of charge to the poor in need, in accordance with the hospital's social mission. ZIS provides flexibility in financial management as the amount can be adjusted annually according to the hospital's capabilities and needs. This ensures that despite economic fluctuations or financial challenges, the day-to-day operations of RSB can still run well.

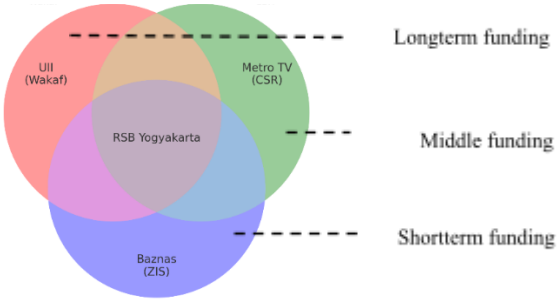
Baznas provides programme funds/operational funds every year. In 2021 it was at its highest point at IDR 2,518,635,299, but in 2023 the programme funds decreased to IDR 1,233,103,734, - This decrease was due to efficiency from Baznas RI and a focus on providing funds for Indoor Services (LDG) rather than External Services (LLG). Participants (patients) of RSB Yogyakarta in 2023 experienced the highest increase of 27,864 people. RSB participants are patients who have a membership card and are officially registered in the RSB information system. More details are in the table below. The table below presents the amount of ZIS fund distribution from Baznas (RSB Yogyakarta Internal Document, 2024).

Table 1 Report on the Distribution of ZIS Programme Funds from Baznas RI in RSB Yogyakarta

YEAR	BENEFICIARY	PARTICIPANT (people)	DISTRIBUTION OF PROGRAMME FUNDS
2019	65,675	23,531	1,815,809,690
2020	127,488	24,357	2,250,282,228
2021	113,335	24,811	2,518,635,299
2022	61,441	27,164	1,578,609,142
2023	54,940	27,864	1,233,103,735

Source: Review of RSB Internal Documents and Interview with Head of General Affairs and Human Resources, Purwono, 2023.

ZIS funds play a vital role in ensuring the continuity of RSB's daily operations in the short term. ZIS funds provide flexibility in budget management, allowing the hospital to adjust to urgent needs such as staff salaries and procurement of medicines. In addition, ZIS directly supports underprivileged communities by providing access to free healthcare services. With this approach, ZIS reflects social care which is an important pillar in sustainable development, ensuring that RSB's operations continue unencumbered by financial challenges. The following figure explains the collaboration of Waqf, ZIS and CSR in the management and partnership between stakeholders at Rumah Sehat Baznas Yogyakarta.



Picture 1 Collaboration of Waqf, ZIS and CSR in RSB Yogyakarta Management
Source: Author

Triple Helix Collaboration in the Management of Baznas Healthy House Yogyakarta

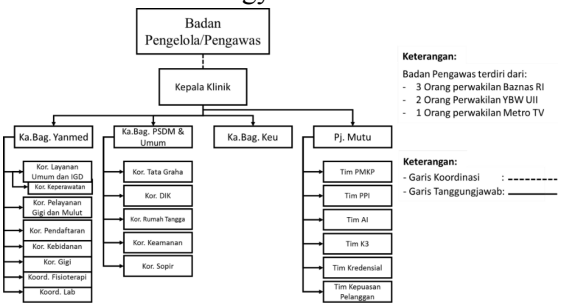
Organisational Structure to Strengthen Collaboration

The Triple Helix model applied in Rumah Sehat Baznas (RSB) Yogyakarta serves as a framework that integrates collaboration between three main actors: Universitas Islam Indonesia as the representative of the academic sector,

Badan Amil Zakat Nasional (Baznas) as the government representative, and Metro TV as the industry. This collaboration not only facilitates innovation, but also provides a platform to optimize various funding sources, ensuring the operational sustainability of quality health services.

The governing/supervisory body structure consists of six members, reflecting the balance of collaboration between the three main actors: YBW-UII, Baznas, and Metro TV. The board membership consists of three representatives from Baznas, two from YBW-UII, and one from Metro TV. The chairperson of the body is from Baznas, emphasizing the important role of this institution in supporting RSB operations through ZIS funds. The management/supervisory body has the obligation to make an annual report submitted to Baznas, YBW-UII, and Metro TV, which includes an evaluation of policies, programme achievements, and financial management. This report ensures transparency and maintains the trust of all parties, while ensuring that the social and health objectives of the RSB are implemented as planned (Joint Decree of Rumah Sehat BAZNAS Yogyakarta, 2011). The RSB's organizational structure can be summarized in the following chart.

Chart 1 Organizational Structure of RSB Yogyakarta



Source: Document review and written interview with Head of General Affairs and Human Resources, Purwono, 2024

The organizational structure of Rumah Sehat (RSB) Yogyakarta above highlights the principle of Triple Helix collaboration through the management/supervisory body. This body plays a strategic role in directing policy, overseeing development, and ensuring the smooth operation of the hospital. It is not only tasked with optimizing management efficiency and effectiveness, but also ensuring accountability and transparency in the use of resources derived from Waqf, Zakat, Infaq, Sadaqah (ZIS), and Corporate Social Responsibility funds.

Division of Roles Among Stakeholders

Universitas Islam Indonesia plays an important role as a representation of the academic sector, which in the context of the Triple Helix functions as a source of knowledge, innovation, and supporting infrastructure. As a higher education institution, YBW-UII provides facilities, resources and contributes to research and development of evidence-based health practices. In addition, the involvement of students and faculty in community service programs strengthens the synergy between academia and health services at RSB, ensuring that the solutions produced are relevant to the needs of the community.

Badan Amil Zakat Nasional (Baznas) RI acts as a social actor that often functions similarly to the government in the provision of public services. In this context, Baznas is responsible for providing the funding and operational management required for the sustainability of RSB. By utilizing zakat, infaq, and sadaqah funds, Baznas ensures the financial sustainability of the hospital and supports accessible and affordable health services for the community, especially for the underprivileged. Baznas' role in managing these resources is vital, given the challenges faced by the healthcare sector in reaching vulnerable populations.

Metro TV, through its Corporate Social Responsibility (CSR) fund, was instrumental in the construction of buildings and facilities for Rumah Sehat Baznas (RSB) Yogyakarta. Today, RSB

Yogyakarta provides not only basic health services, but also adequate inpatient facilities. With the support from Metro TV, RSB is able to expand its service capacity, thus reaching more patients with diverse needs. In addition to health services, RSB Yogyakarta also pays attention to the comfort of patients and visitors. Public facilities such as toilets, parking areas, prayer rooms, and a living room equipped with shelves filled with books and magazines are available to enhance the visitor experience. The provision of these facilities demonstrates RSB's commitment to creating a welcoming and supportive environment for everyone who comes to the hospital (RSB Yogyakarta Internal Documents, 2024; D. Arisonaningtyas, personal communication, 2024).

Metro TV's contribution as an industry actor in the context of CSR is limited to physical development. The CSR programme aims to increase the visibility of RSB and support various philanthropic initiatives. Through this collaboration, Metro TV serves as a bridge between the hospital and the community, promoting awareness about the importance of healthcare as well as encouraging community involvement in social programs held by RSB.

The synergy between the three parties allows RSB Yogyakarta to overcome resource constraints, both financial and infrastructural, and share the expertise needed to manage quality healthcare. With the contributions of these three actors, the free health care programs for the poor in Yogyakarta can run sustainably and efficiently. This reflects the role flexibility that is one of the important characteristics of the Triple Helix model, where actors in this system can take on a greater role when other actors experience resource constraints (Etzkowitz, 2008). Within the Triple Helix framework, this kind of collaboration demonstrates the flexibility of roles among actors, where each party brings its unique strengths to support the provision of health services.

The following table summarizes the roles of each stakeholder in the management and partnership at Rumah Sehat Baznas Yogyakarta:

Table 3 The Role of Each Stakeholder in Management and Partnerships at RSB Yogyakarta

Stakeholder	Role and Contribution	Details
Universitas Islam Indonesia (YBW-UII)	● Provided waqf land for the establishment of the hospital.	● The waqf land is 1,477 square meters. ● Became the waqf nadhir that manages the land.
	● Supporting the development of health programmes.	● Involved in health policy research and development at Rumah Sehat.
	● Providing training to health personnel	● Providing educational programmes for hospital staff
Baznas RI	● Provides Zakat, Infaq, and Sadaqah (ZIS) funds as annual operating costs.	● Operational funds distributed annually based on the activity plan. ● Fund management follows the Baznas scheme
	● Supervise the use of funds to ensure transparency and accountability	● Evaluate the use of funds periodically (1 month, 3 months, 6 months, and 1 year).
	● Prepare and provide reports to stakeholders	● Reports on use of funds and program achievements are prepared periodically.
Metro TV	● Provided Corporate Social Responsibility (CSR) funds for the construction of hospital buildings and facilities.	● CSR funds are used to establish health facilities at Rumah Sehat. ● Supporting public health programmes.
	● Raising public awareness about health through media programmes.	● Provide health information and education through media platforms.
	● Collaborate in the development of relevant social programmes.	● Engage with other stakeholders to develop community-based health initiatives.

Source: Author

DISCUSSION

Rumah Sehat Baznas (RSB) Yogyakarta faces complex financial independence challenges. One crucial step that needs to be taken to face this challenge is the development of a strategy to diversify income sources. Dependence on three stakeholders-Yayasan Badan Wakaf Universitas Islam Indonesia (YBW-UII), Badan Amil Zakat Nasional (Baznas), and Metro TV-can be a significant risk, especially in unstable economic conditions. When one funding source experiences a decline, such as in the case of economic fluctuations or policy changes, RSB may face serious financial difficulties.

Therefore, RSB Yogyakarta needs to explore various business models and alternative sources of income to reduce this dependency. One approach that could be implemented is the development of personalised health services, integrated with the national health insurance system (JKN). In addition, RSB could consider expanding services through telemedicine, which is growing in popularity and allows health centres to reach patients beyond traditional geographical areas. Medical training and health education programs can also be a sustainable source of income, by providing courses and seminars for medical personnel or the general public.

Diversification also includes using information technology to improve operational efficiency and cost management. By adopting an integrated hospital management system, RSB can optimise the use of resources, reduce waste, and improve services to patients. Through innovation in services and the development of new products relevant to the needs of the community, RSB can not only increase revenue, but also build a reputation as a modern and responsive healthcare provider.

Overall, the quest for financial independence for RSB Yogyakarta involves diversifying revenue sources and building strong community relationships. Through health awareness campaigns and community engagement programmes, RSB can increase community support and trust in the services provided. By doing so, RSB can reduce dependence on the three stakeholders and create a more sustainable and resilient funding model in the face of future economic challenges.

CONCLUSION

The success of RSB Yogyakarta in utilising funding through the synergy of waqf, ZIS, and CSR shows that a religious and ethical value-based approach can provide innovative solutions to public health challenges. The collaboration between YBW-UII, Baznas RI, and Metro TV in the management of RSB Yogyakarta is a practical example of the application of the Triple Helix collaboration concept, which prioritises collaboration between academia, industry, and government to drive sustainable social innovation. This collaboration supports financial and operational sustainability, to achieve long-term financial independence, RSB Yogyakarta must also diversify its revenue sources, thus creating a more sustainable and resilient funding model in the face of future economic challenges.

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