ABSTRAK

Evan Damar Ariyanta: Implementasi Strategi Pengelolaan Dana Wakaf Produktif dalam Mengoptimalkan Operasional Firdaus Memorial Park (Studi Kasus di Sinergi Foundation Kota Bandung).

Penelitian ini dilatarbelakangi oleh kesenjangan antara potensi wakaf uang nasional yang mencapai sekitar Rp180 triliun per tahun dengan realisasi penghimpunan yang baru sekitar Rp2,5 triliun pada 2024, namun realisasinya masih sangat terbatas akibat dominasi pengelolaan wakaf yang berfokus pada sektor sosial-pasif dan konsumtif. Menjawab fenomena tersebut, Sinergi Foundation melalui WakafPro 99 mengembangkan Firdaus Memorial Park (FMP), taman wakaf pemakaman Muslim yang seluruh biaya pemeliharaannya dibiayai dari hasil dana wakaf produktif. Namun, pengembangan lahan masih bertahap, literasi calon wakif belum merata, dan lembaga perlu menjaga keseimbangan antara kavling wakif dan kavling gratis bagi dhuafa.

Penelitian ini bertujuan mendeskripsikan implementasi strategi dana wakaf produktif berbasis program, anggaran, dan prosedur dalam mengoptimalkan program Firdaus Memorial Park di Sinergi Foundation. Kerangka konseptual penelitian ini memadukan konsep implementasi strategi, pengelolaan dana wakaf produktif, dan optimalisasi program pemakaman berbasis sosial-ekonomi. Landasan teoritis dianalisis menggunakan model manajemen strategis Wheelen dan Hunger (2003), yang difokuskan pada tahap implementasi strategi yaitu Program, Anggaran, dan Prosedur.

Penelitian ini menggunakan paradigma konstruktivisme dengan pendekatan kualitatif dan metode studi kasus. Teknik pengumpulan data dilakukan melalui observasi langsung, wawancara mendalam kepada informan kunci, utama, dan pendukun, serta dokumentasi. Keabsahan data diuji melalui triangulasi sumber, Teknik, dan waktu. Analisis data dilakukan melalui reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa pada aspek program telah berjalan melalui sosialisasi integrative, pemanfaatan efisiensi lahan seperti sistem penguburan bertingkat, serta inovasi *business social integration* di mana surplus unit bisnis produktif membiayai operasional makam dan kavling gratis bagi dhuafa. Pada aspek anggaran berjalan sesuai prinsip *value for money* (ekonomis, efisien, efektif), sehingga tidak membebankan biaya iuran pemeliharaan tahunan kepada jenazah. Pada aspek prosedur, program dijalankan melalui Standar Operasional Prosedur (SOP) yang ketat serta mekanisme verifikasi ganda untuk memastikan alokasi manfaar tepat bagi kaum dhuafa. Implikasi dari penelitian ini memberikan kontribusi teoritis berupa model tata kelola wakaf produktif berbasis kewirausahaan sosial

Kata Kunci: Firdaus Memorial Park; Implementasi strategi; Optimalisasi; Sinergi Foundation; Wakaf produktif

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ABSTRACT

Evan Damar Ariyanta: *Implementation of Productive Waqf Fund Management Strategies in Optimizing Operations at Firdaus Memorial Park (Case Study at Sinergi Foundation, Bandung)*

This study is motivated by the gap between the national cash waqf potential, estimated at approximately IDR 180 trillion per year, and the actual amount collected, which has reached only around IDR 2.5 trillion. Realization remains very limited due to the dominance of waqf management focused on passive-social and consumptive sectors. In response to this phenomenon, Sinergi Foundation, through WakafPro 99, developed Firdaus Memorial Park (FMP), a waqf park for Muslim burials whose entire maintenance cost is funded by the returns of productive waqf funds. However, land development is still being carried out in stages, prospective waqif do not yet have an even level of literacy, and the institution must maintain a balance between plots for waqif and free plots for the poor (dhuafa).

This study aims to describe the implementation of a productive waqf fund strategy based on programs, budgets, and procedures in optimizing the Firdaus Memorial Park program at Sinergi Foundation. The conceptual framework of this study combines the concepts of strategy implementation, productive waqf fund management, and the optimization of socio-economic-based burial programs. The theoretical foundation is analyzed using the strategic management model of Wheelen and Hunger (2003), focusing on the strategy implementation stage, namely programs, budgets, and procedures.

This study employs a constructivist paradigm with a qualitative approach and a case study method. Data were collected through direct observation, in-depth interviews with key, main, and supporting informants, and documentation. Data validity was tested through source, technique, and time triangulation. Data analysis was carried out through data reduction, data display, and conclusion drawing.

The results of the study indicate that in terms of the program aspect, implementation has been carried out through integrative socialization, land efficiency measures such as a multi-level burial system, and the Business Social Integration innovation, in which surpluses from productive business units finance cemetery operations and free burial plots for the poor (dhuafa). In terms of the budget aspect, implementation adheres to Value for Money principles (economy, efficiency, and effectiveness), thereby avoiding the imposition of annual maintenance fees on the deceased's families. In terms of the procedure aspect, the program is executed through strict Standard Operating Procedures (SOPs) and a dual-verification mechanism to ensure that benefit allocations precisely reach the underprivileged. The implication of this study provides a theoretical contribution in the form of a productive waqf governance model based on social entrepreneurship.

Keywords: *Firdaus Memorial Park; Strategy implementation; Optimization; Sinergi Foundation; Productive waqf*