

Comparative Governance of Non-Profit Organization: Case Study of ONL Mardi Wuto and Hamba in Yogyakarta

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ABSTRACT

The research on comparative governance of non-profit organization (organisasi nir laba/ ONL) in case study on social welfare institution (lembaga kesejahteraan sosial/ LKS) of Mardi Wuto dan Hamba in Yogyakarta Indonesia aimed at finding out the difference of the governance model and practice of both LKS and the uniqueness of each LKS. LKS was one of non-profit organizations in Indonesia. The empirical data were obtained and the finding was described and interpreted based on qualitative case study. The interpretation was related to the normative expectation on the design and implementation of the management of both non profit organizations.

The research finding of ONL Mardiwuto was that it had bureaucratic governance model indicated by the good interaction and relation of the stakeholders, as the value management stated on articles of association. Meanwhile, ONL Hamba had democratic governance model indicated by the very good interaction and relation of the stakeholders, beyond the value management stated on articles of association. The weakness of the research was that the sample was still limited. Then, for the future research, it was suggested that the sample would be more various, and the implication of the research was it could be a reflection material for the decision makers and the managers of ONL..

Keywords: *Comparative Governance, Non- Profit Organization*

INTRODUCTION

The function of a good organization, principally, is that the manager tries to fulfill the needs of the members. For the fulfillment of needs of the members, the organization has made internal legal law and values agreed together and written on the article of association of the organization. The obedience of the parts of the organization towards the internal legal law and values is made for the measuring instrument whether the parts of the organization obey or violate the internal law and values. The research on comparative governance of the non profit organization would be the guidance whether the organization runs normatively or has irregularities.

According to Johnson and Morth (1999), generally, the terminology used to classify the non profit organization is grouped into three main kinds of non profit, i.e. (1) Charity, (2) Foundation, dan (3) Association. If the three kinds are implemented in Indonesia, they are still obscure. The factor causing the obscureness is because the basis of the non profit organizations in Indonesia use legal protection that in the term of content has not been sufficient so that the legal protection used still has double characteristics i.e. Republic of Indonesia Law No. 28/ 2004 about Foundation and Republic of Indonesia Laws No. 9 about Social Welfare. The two legal protections are still equipped with some other legal laws, such as (1) The Regulation of Minister of Social Affairs of Republic of Indonesia No. 184/ 2011 about Social Welfare Institution, (2) The Regulation of Minister of Social Affairs of Republic of Indonesia No. 17/ 2012 about the Accreditation of Social Welfare Institution, (3) The Regulation of the Government of Republic of Indonesia No. 39/ 2012 about Social Welfare Organization, (4) The Regulation of Minister of Social Affairs of Republic of Indonesia No. 22/ 2016 about

the National Standard of Social Welfare Institution.

The legal protection diversity of social welfare institution and other regulations along with it prove that law bureau in social Affairs Ministry has not worked maximally. On the side, 75% of the requirement of the human resources manager of the social welfare institution in Yogyakarta is not from social welfare management knowledge education background. Therefore, the regulation that manages the human resources of the social welfare institution should be enforced so that there is no misperception and no wrong service that cause disadvantage for many people.

Referring to the opinion of Johnson and Morth (1999), the social welfare institution in Indonesia belongs to non profit organization category whose orientation is foundation and charity. Such reality of non profit organization in Indonesia Realitas organisasi nir laba di Indonesia is similar with the study result of Zulkhibri (2014) about the governing regulation of non-profit organizations in developing countries. It shows the variety of the formation, operation, affiliation and fund raising, as well as their incentive and tax preference. The law treatment of the non profit organization in developing countries is very different from that of developed countries. Meanwhile, the role of non profit organization helps the government in solving many social and humanity problems (Zulkhibri, 2014).

In fact, non profit organization in Indonesia with charity characteristic is under a foundation or, on the other hand, a foundation makes non profit organization and various associations by the name of non profit organization. Therefore, non profit organization in Indonesia has various kinds.

The diversity of non profit organization in Indonesia, according to the study result of Toodd (2009) in the United States there is more than 65 categories of non profit organization admitted by Internal Revenue Service (IRS), and the organizations are freed from tax (Hopkins, 1998). This paper focuses on the governance practice implemented by non profit organization with the sample of non profit organization of Mardi Wuto that works in the service of visual disability and the non profit organization of Hamba that works in the service of the children rejected by their parents, family and environment. Both non profit organizations are located in Yogyakarta, Indonesia.

The dynamic of the development of both organizations is determined by two factors, i.e. internal and external factors. Internally, both organizations are influenced by the historical background of the establishment of the founders and in the progress they are determined by the parts of the Foundation as the governance elements consisting of the Directors, the Founder, the Supervisors, and the Managers themselves. From the external aspect, the development of both organizations is influenced by three elements, i.e. donor (philanthropy market), government policy, and organization work partners. The two factors eventually produce the knowledge that supports the development of the non profit organization as mentioned by the result study of Nonaka and Konno (1998).

The Non Profit Organization (ONL)

Mardi Wuto

In the history of its establishment, the non profit organization was founded by "dr. Yap Hong Tjoen, the director of "dr. Yap" eye hospital on September 12, 1926. By the name of Sticting Vorstenlandsch Blinden Instituut (VBI), it aims at improving the life of blind people without differentiating

the tribe and religion, empowering as well as increasing the independence of the blind people.

In the development, Sticting Vorstenlandsch Blinden Instituut (VBI) is known as "Balai Mardi Wuto" as the part of one of the work units in Dr. Yap Prawirohusodo Foundation. The vision of Mardi Wuto Social Agency is "to become leading social institution in Indonesia that can empower the blind people to the realization of independent blind people in 2020". The mission of Mardi Wuto Social Agency: a). fostering and helping the blind people in self development to realize the independence, b). increasing the quality of the service and infrastructure, especially without differentiating the tribe, religion and social background, c). building cooperation with other quality and professional institutions, both domestic and foreign countries, to increase the performance of Mardi Wuto Social Agency in giving service to the blind people. This institution aims at helping the government in social and humanity field with the visual disability as the target. Every year, the non profit organization of Mardi Wuto serves 348 clients in average with in house service system.

The Non Profit Organization (ONL)

Hamba

The non profit organization Hamba was pioneered and established personally by two people. They were Mrs. Lestari and Mr. Eddy who started the activity in Jakarta in 1976 with homeless and jobless families as the clients. Started in 1980, the service developed in the fostering the children. In 1984 the service activity was formalized establishing Amalia foundation as social formal organization that supervised the service activity mentioned ealier. With management reason, in 1995 Amalia

foundation changed its name into Aulia foundation and started opening the branch in Yogyakarta, in one management with Aulia Foundation Jakarta.

With one and other reasons, since October 15, 2012, Aulia Foundation in Yogyakarta separated itself to be independent and free from Aulia Foundation Jakarta with making a new name, i.e. Sahabat Manusia Pembtuh Cita Foundation, abbreviated as Hamba Foundation Yogyakarta. Hamba Foundation as non governmental organization has independent characteristic with service focus on children who are rejected and who feel rejected by their families and society, by providing children protection home (shelter home for the children), and by giving service for the children outside the institution.

The vision of the non profit organization of Hamba is creating the atmosphere of loving each other among the people that have been created by Allah with the same love, dignity and respect. The mission: serving children who were rejected and feel rejected by their families and or society and or in loneliness, by increasing solidarity feeling for them and guiding them to independence in order to build the society. Every year, the number of the client in non profit organization of Hamba is 40 children in average getting fostered in the institution and 30 children fostered outside the institution.

The capacity of both non profit organizations above in developing the cooperation relationship with stakeholders focuses on the fulfillment of the need of the people in the surroundings by solving the social and humanity problems; developing the human resources of the members, volunteers and staffs; expanding the sponsorship and donor network; strengthening the relationship with the local government. Both non profit

organizations provide resources available from various kinds to achieve the goals agreed from annual plenary meeting of each non profit organization as a form of strategic program to realize vision and mission of each organization (Lettieri et al., 2002). The internal stakeholders of both non profit organizations in fact do not ask for more attention, but they give more attention instead.

RESEARCH METHOD AND LOCATION

The design or methodology or approach of the empirical data was obtained and the finding was described and interpreted based on the qualitative case study approach. The interpretation was related to the normative expectation about the design and the implementation of the governance in both non profit organizations.

There were three reasons why the locations of the research were in the ONL Mardi Wuto and the ONL Hamba di Special Region of Yogyakarta. First, Yogyakarta had 366 ONLs, ONLs in Yogyakarta become the barometer of Indonesian ONLs, and 25% of ONLs in Indonesia was established before the Republic of Indonesia declared its independence in 1945. Second, the ONL Mardi Wuto and the ONL Hamba had characteristics as follows: a. the ONL Mardi Wuto had excellent service of visual disability, and in Indonesia, ONLs with visual disability were very limited. In Yogyakarta, there was only one, i.e. the ONL Mardi Wuto, b. From 74 children ONLs in Yogyakarta, only the ONL Hamba that had characteristic of foster children who were rejected by their parents, family and environment. Meanwhile, the other children ONL in Yogyakarta tended to foster children without father, without mother or orphans or the children who became the victims of natural disaster, c. the ONL Mardi Wuto and Hamba had ever got achievement as the best

ONL in national level. Third, in the internal stakeholder governance practice, both ONLs tended not to ask for more attention, but they gave more attention.

DISCUSSION

The governance elements in both ONLs consist of the Trustees, Supervisors, Managers, and Management with the highest accountability mechanism through annual plenary meetings. Philosophically and ideologically both ONLs have the same stages and mechanisms in the equation of perception and self-identification, relationships and communications are built and the value chain is developed, hence the governance model and the performance of the two ONL are not the same. These unequal situations are relevant to the results of the Borga et al., 2001 study; Ambrosio and Bandini, (1998); Caselli, (1998); Fiorentini, (1997), that the nonprofit sector consists of heterogeneous groups and some common characteristics can be identified to provide physiognomy and

unity in the sector for equality of perceptions and self-identification in determining the relationships and communications of such actors and activities undertaken.

From identification, relation and communication, there is comperative between the charity and the second philanthropy ONL which is summarized in table 1.

Table 1 shows the exchange between philanthropy and charity which can be described as follows: (1) When they identify themselves only as charity actors with a focus on humanitarian work and social work, the activities include services to clients, fundraising, the surrounding communities. The impact of these activities creates client dependency. Charity model activity is on ONL Mardi Wuto because ONL Mardi Wuto has not implemented 3 service standards, consisting of the right response standard, service process standard and termination

Table 1. Comperative Charity and Philanthropy between ONL

ONL	Charity	Philanthropy	Violated Rules
Mardi Wuto	The service focuses on clients without any standard termination service.	80% of LKS operational sources of funds will be borne by the foundation through the foundation's business. Apply the principle of Corporate Social Responsibility.	The Minister of Social Affairs Regulation No. 22 of 2016, LKS has not established and standardized service termination. Have not or do not have HR Professional Social Workers and Social Welfare Workers.
Impacts	create client dependency	Independence should have been created but it has not.	
Hamba	Sources of operational funds 100% depend on donor donors: donors are fixed and not fixed (no independence)	Service to client is based on client's potential self-development and environment. ONL owns and deploys 3 service sessions. Impact: client independence, and termination is done when the client is independent	Republic of Indonesia Law No.28 of 2004 on the foundation, the existence of dual positions as chairman of the foundation and ONL chairman.
Impacts	LKS dependence	Client independence	

Source: primary data processed 2018

standard. So that the client throughout his/her life will depend on ONL., (2) When ONL identifies itself as the perpetrator of the philanthropy agency «empowerment work» then the form of fund raising activities and services to clients is based on the potential development of clients and the environment so that it will create client independence. This activity is in ONL Hamba, because it has owned and implemented 3 service standards. And both ONL each does charity and philanthropy but in different and contradictory realms, (3) Both ONL have ignored government regulations, although the rules ignored both ONL are not the same. ONL Hamba disregard article 14 paragraph (7) «The board can not concurrently become a Trustee, Supervisor and Manager of the activity unit, although small, the Foundation divides the business results to the organ of the foundation that actively performs its duties and responsibilities. ONL Mardi Wuto ignores The Minister of Social Affairs Regulation Number 22 Year 2016 on National Standard of LKS Part Two B number 1.e.point 3) which states termination standard and number d 4) standard completeness of human resources, namely that ONL must have HR Professional Social Workers and Social Welfare Workers). The pushing factor ignores the government regulation, ONL Mardi Wuto because of «knowledge factor» while ONL Hamba is because of the depth in understanding morality and culture. This condition is relevant to the results of the study carried out by Nonaka and Takeuchi, (1995) that knowledge in nonprofit communities actually leads to the ONL epistemology and ontology. (4) But when the ONL manager has successfully balanced the interest between charity orientation and philanthropy with community networks, began to vary and has several functions, namely: services to clients, fundraising, community empowerment and developing

economic units for ONL itself, clients and surrounding communities., (5) On that basis not all nonprofits adhere to the principle of charity and philanthropy, but there is also a principle of social responsibility that leads to corporate social responsibility (CSR) and corporate social investment (CSI). Backhaus and Olk (1995).

Moral value chains as the roots of nonprofit organizations and the perception of equity at the level of activity diversity will influence governance behavior and affect managerial performance, charity performance and philanthropic performance as well as market performance of philanthropy. The governance behavior of the two ONLs is influenced by the actors' relationships with stakeholders. Von Krogh (1998) highlights the importance of maintaining informal relationships within the organization to improve knowledge sharing among workers. The research results show the form of actors' relationships to stakeholders on this high-profile ONL Mardi Wuto in accordance with the values implied in the articles of association and the organizations' budget household (AD-ART). The form of relation and communication of governance element in ONL Mardi Wuto leads to bureaucratic governance which is characterized by: a) Manager relationships to high stakeholders and Board relationships to high stakeholders, relationships and high interaction are measured from the values implied in AD-ART., B) activities tend to be formal activities, although the empowerment of clients and families begins to be related to the activeness of the board to access the potential of clients and the philanthropic market both from within the country (individuals, government and community organizations) and abroad, c) working in accordance with the tariffs implemented under existing procedures, d) a highly formal stakeholders relationship

pattern so called bureaucratic typology, the role dominance played by managers and styles developed similarly to bureaucratic executives, e) meeting frequency is also implemented according to procedure, even the number of meetings are somewhat less than they should be.

While ONL Hamba is very high, as it positively exceeds the standard of values implied in the statutes and household budget. The interaction mechanism is very intensive and collaborative and leads to a non-formal communication pattern. The collaboration that is built is not only limited to the actors but also related to the activities carried out covering the empowerment of client and family, productive economy, social security and social rehabilitation which are collaborated to philosophical level with the courage to merge the foundation of governance of humanitarian work and charity work.

Successfully built collaborations affect the quality of the organization, so that the organization experienced adjustments to external demands affecting the development of the organization. The impact of adaptation to external parties facilitates the cooperation both from within and outside the country. Thus democratic governance takes place on ONL Hamba, which is characterized by: a) The high relation and interaction from manager to stakeholders, as well as the relationship and interaction from the board to stakeholders. Both go «beyond» with the values implied in the AD-ART and other agreed rules, b) because the office situation between the Manager and the Board merges with the client's residence encourages the communication pattern to be non-formal and respectively the subject remains respectful of position and role, c) the sincerity and awareness of stakeholders on multiple

positions does not cause conflict between the internal organs and external parties of the organization, but instead increases stakeholder trust, d) openness among actors who synergize for the best interests of the client with high regard value of respect for difference and priority. The strengthening of the democracy model of Hamba ONL is the togetherness between the foundations, coach, supervisor and co-founder of a round table with the executive (chairman of the LKS and his staff), the discussion is held every Monday. So when a staff member arrives to a problem or faces difficulties, they are discussed together in the search for the best way out. This way, all elements will know, empathize and contribute to solve the problem. Vice versa if the answer to a problem has been found or the way out is also informed during the round table. This discussion illustrates all democratic families and there appears to be no division between the leadership and the staff. The second factor of parenting management is created in the form of villas and each villa has a responsible caregiver as a parent, and caregivers are also present in the round table.

The creation of democratic governance and bureaucratic governance works as an outcome of the organization in the form of attitude and behavior (Tjahjono, 2011). Both the democratic and bureaucratic governance that occurs on both ONL in different situations but both have generally carried out good governance mandates both internally and externally, both ONL annually conduct internal and external audits on a regular basis. Internal good governance activities include: a) regular meetings, b) performance evaluations, c) ownership and cohesiveness policies, d) drafting of budgeting and strategic plans. External activities of good governance include: a)

service activities to clients, b) productive economic empowerment for client's family, c) facilitating external parties in interacting with managers, d) opening of ONL attributes, e) joint activities with supra ONL institutions such as The Coordination of Social Welfare Activities Board (BKKKS), Social Services, etc.

In line with the spirit of Law Number 28 of 2004 concerning Foundation and Law Number 11 of 2009 on Social Welfare and other accompanying regulations, it encourages the establishment of activities balance between ONL with Foundation and BKKKS so that the main tasks and functions between the board members and managers can work together. The synergy between stakeholders is a form of obedience to the commitment based on the truth of the religiosity of each individual (Palupi, M and Tjahjono, H.K., 2016). Further awakening balance and diminished dominance provide opportunities to communicate and build alignment although it is still formal but effective enough to understand the character of the organization they run.

This bureaucratic and democratic governance model appears on both these ONLs to build alignment and collectivity. This stage awakens the awareness to exploit the potential of others to realize ONL's vision and mission so that it is willing to develop a collective and consultative approach to the board. The applied approach causes interaction with high stakeholders so that the social performance especially ONL is deliberately created by the policy of becoming an institution that will not be independent (dependent). This model of empowerment development is created for poverty alleviation. The performance of the philanthropic market of all observed indicators indicates an excellent growth,

making it easy to expand client-based and external potential client-based services. Because the motivation and passion underlying governance mechanisms emphasizes more on client self-control and social functioning, this governance model is the most ideal for organizations that have the uniqueness of the service. The two ONLs of Mardi Wuto and Hamba are analyzed as single cases that can provide comparative, these conditions are in contrast to Kaplan and Norton study results (1996a); Curtright et al., (2000); Kaplan, (2001); Meliones, (2002). That some ONLs studied and analyzed in a single case can not give comparative.

Although the position of the board is strong but still need to develop participatory and collaborative approaches to the ONL Chairperson so that the potential can be developed optimally and the interaction of stakeholders is very high, wide and varied. So it can be said that they have combined ONL's idealism as a non-profit organization, and social empowerment based on the spirit of humanity and social volunteer to achieve the pleasure of Allah SWT, considering the fact that non-profit governance must be able to provide exceptional humanitarian and social performance (Sugiyanto Tjahjono, HK, Hartono, A. and Khuluq, L., 2017).

The result of this study on the democracy model shows the interaction and relationships that are built quite broadly and variably so that it can be said that ONL governance uses a stakeholder approach. The difference is with past stakeholder theory in a Western context that uses a company's social responsibility approach to people and its environment (planet) if they expect to earn a sustainable profit called corporate social responsibility (CSR). While ONL based on ideological and philosophical

basis is the value system of religious and social teachings that have been integral in the meaning of social voluntariness in social solidarity with the basis of clear trust and guaranteed truth.

ONL Mardi Wuto whose 80% of its operational fund is borne by the foundation but still receives donations from outside, moreover ONL Hamba whose operational fund is 100% from donations, therefore it becomes very important that all ONLs are created as dependent institutions on the external side because ONL's nature, including LKS, is to raise public funds as one of the organization's energy, as long as collecting public funds mean ONL ask or given by the community, this situation shows ONL independence will not happen. So it is not suitable if there is an independent typology in the ONL, ideally independent typology can be replaced with another term that is self-help.

The lessons learned from this research are: 1) the founders' second intention is a sincere intention for the benefit of mankind without any expectation to get anything in return. 2) internal stakeholders and external stakeholders all have moral commitment crystallized into moral ethics (Berman et al., 1999) 3) the militancy stance of the struggle and the sincerity of the founders and stakeholders in different spaces, times and places but they both build confidence that acting in a non-profit organization is a life choice to apply charity principles to achieve Allah's blessings. Rothbard (1978) «Every individual has the freedom to use property (material and non-material), his property as he does, including contracting with other parties in order to increase his prosperity so long as it does not violate the other party». The attitude of the individual is also based on the belief that Allah will always be with those who strive for His blessings

because they believe in spiritual fighters.

CONCLUSION

The results of this study can be used on an academic and practical level. At the academic level the variety of governance typologies found on ONL provides an overview that the approach of this interaction mechanism is evolving. This is due to the rapidly changing social environment, especially in the information age and globalization with changing patterns of social, cultural, political and legal interactions. So it is necessary to consider the patterns of social interaction and the spirit of the spirituality of actors in responding to the environment. It is necessary to use a multi-disciplinary approach to science and the best way to use interdisciplinary approaches such as theory of management science theory, social welfare science theory and other relevant fields.

At the practical level, the results of this research can be used by humanitarian actors in the ONL container to improve the quality of their organization by changing the interaction pattern between Management and Managers towards alignment, togetherness, partnership as done in ONL Hamba. The findings at ONL Hamba are in line with the results of the Seppo study (2004) five clusters of governance discourse. A practical step that can be applied for that purpose as presented in the findings of this research so that the institution can move into a more qualified approach.

In addition to the government bureaucracy that handles the affairs of ONL and Coordination Institutions both at the Regency/ City, Provincial and National levels should be able to be firm and wise to ONL, because ONL's legal umbrella until the research is carried out is still double. which is between the Law of the Republic

of Indonesia Number 28 Year 2004 on the Foundation and the Law of the Republic of Indonesia Number 11 Year 2009 on Social Welfare, because ONL activity aims to meet the social welfare needs for the client as a manifestation of the role of society in the implementation of social welfare, because ONL has a preventive role, curative and rehabilitative, and become a forum for community participation in realizing social welfare for humanity. On the basis of that activity that should be implemented, ONL should obey the standardized regulation by the government because of the two ONL studied there is a law that is not adhered to.

Factors driving ONL are not law-abiding because of the limitations of knowledge management and human resource constraints, so the State needs to review existing legal payments and immediately establish a single legal umbrella capable of governing the ONL governance thoroughly, so there will no longer be any legal regulations that contradict each other.

In ONL the role and position of the manager is quite vital, while the management run the board. If the management's status is changed to the board members and administrators become organizational supervisors, it will not create significant risks, but if the

management becomes board members, there is a significant risk because of the management tenure and the risk of can not be re-elected. So to overcome this, it needs to be anticipated by clause on the articles of association and the household budget to secure the existence of the managers.

Future research is suggested to follow up: a) the mechanism of interaction between management and managers in the preparation of philanthropy strategies in the face of environmental change on ONL using social work and humanitarian work approach needs to be changed into professional work mindset, b) interaction mechanism between management and managers in the interests of charity with philanthropy needs to be balanced so that ONL can continue to grow according to its vision and mission.

The weakness of this study is that the sample is limited so that it needs to proceed with more diverse samples and focus on ONL forms or models of violations of government regulations to find the reason for violations because there is a possibility of variant in violation reasons into new knowledge in nonprofit organizational management to improve governance system which is more accurate. ◀

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