



Management of Zakat, Infaq, Shadaqah, and Waqf (Ziswaf) in Pondok Modern Muhammadiyah Pakusari

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ABSTRACT

Islamic boarding schools are institutions that have two functions at once, namely educational functions and social functions. The educational function can be seen from the role of pesantren in organizing education for the community. The social function can be seen from social activities in the form of managing philanthropic funds from the community in the form of zakat, infaq, shadaqah, and waqf funds from the community. One of the boarding schools that has the potential to receive zakat, infaq, shadaqah, and waqf funds from the community is Pondok Modern Muhammadiyah Pakusari. This research aims to find out how the management of Zakat, Infaq, Shadaqah, and Waqf (ZISWAF) funds at Pondok Modern Muhammadiyah Pakusari. In addition, the research is intended to find out how the role of Pondok Modern Muhammadiyah Pakusari in fostering public awareness in channeling their generosity through pesantren in the form of payment of ZISWAF funds. This research is a field research using qualitative research methods. The results of this study indicate that the management and ZISWAF at Pondok Modern Muhammadiyah Pakusari are still conventional. There is no special Amil Zakat Institution (LAZ), so the management of zakat, infaq, shadaqah, and waqf funds is not optimal. Therefore, there needs to be a rearrangement in managing philanthropic funds in the form of zakat, infaq, shadaqah, and waqf funds at Pondok Modern Muhammadiyah Pakusari.

Pondok Pesantren merupakan lembaga yang memiliki dua fungsi sekaligus, yakni fungsi pendidikan dan fungsi sosial. Fungsi pendidikan dapat dilihat dari peran pesantren dalam menyelenggarakan pendidikan bagi masyarakat. Sedangkan fungsi sosial dapat dilihat dari aktifitas-aktifitas sosial berupa pengelolaan dana filantropi dari masyarakat berupa dana zakat, infaq, shadaqah, dan wakaf dari masyarakat. Salah satu pondok pensatren yang memiliki potensi penerimaan dana zakat, infaq, shadaqah, dan wakaf dari masyarakat adalah Pondok Modern Muhammadiyah Pakusari. Penelitian ini bertujuan untuk mengetahui bagaimana manajemen pengelolaan dana Zakat, Infaq, Shadaqah, dan Wakaf (ZSIWAF) di Pondok Modern Muhammadiyah Pakusari. Selain itu penelitian dimaksudkan untuk

mengetahui bagaimana peran Pondok Modern Muhammadiyah Pakusari dalam menumbuhkan kesadaran masyarakat dalam menyalurkan kedermawana mereka melalui pesantren dalam bentuk pembayaran dana ZISWAF. Penelitian ini merupakan penelitian lapangan (field research) dengan menggunakan metode penelitian kualitatif. Hasil dari penelitian ini menunjukkan bahwa Pengelolaan dan ZISWAF di Pondok Modern Muhammadiyah Pakusari masih bersifat konvensional. Belum terdapat Lembaga Amil Zakat (LAZ) secara khusus, sehingga pengelolaan dana zakat, infaq, shadaqah, dan wakaf belum optimal. Oleh sebab itu perlu adanya penataan kembali dalam mengelola dana filantropi berupa dana zakat, infaq, shadaqah, dan wakaf di Pondok Modern Muhammadiyah Pakusari.

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Introduction

Islamic boarding schools are the oldest Islamic educational institutions in Indonesia, and were born before modern educational institutions were established. As an educational institution, pesantren has a different and unique educational system when compared to other educational institutions, such as madrasah, to modern educational institutions such as schools. Even Abdurrahman Wahid calls this uniqueness a subculture in Javanese society in particular. Meanwhile, Zamakhsari Dhofier argues that this uniqueness is the tradition of pesantren. (Muchaddam, 2020).

Zamakhsari Dhofier states that the uniqueness of pesantren lies in the instruments that form the pesantren, including the existence of a worship centre in the form of a mosque, the figure of kyai, santri, pondok (a place for santri to sleep), to yellow (classical) books, and 24-hour supervision from ustad. These are the elements that form the uniqueness of pesantren compared to other educational institutions.

The development of pesantren at the beginning of its establishment did not only revolve around religious issues. However, it was also able to become a generator of community movements to protest and fight against the Dutch Hindi government. (Syafe'i, 2017). Even now, according to Hilman Latief, the function and role of Islamic boarding schools have expanded to social and cultural matters in the midst of society. (Latief, 2012). Conditions can be seen from the many social activities carried out by pesantren and have a significant impact on the development of society.

In fact, some pesantrens have diversified or varied their social activities. Among them is by forming economic production centres that are able to empower the surrounding community, as well as forming social institutions that provide benefits to the pesantren itself and the community. This further confirms that pesantren are able to have a positive impact in the midst of society in various fields.

This socio-economic activity greatly affects the existence and economic stability of the pesantren. This measurement can be seen from several factors, namely; public interest in the pesantren, which can be seen from the amount of public trust to entrust religious education to the pesantren, as well as the amount of financial contribution of the community through various forms of donations given to the pesantren. This is where the role of the pesantren is needed to attract the community to channel their generosity through the pesantren.

According to Manfred Ziemek (Ziemek, 1986) in his book entitled "*Pesantren in Social Change*" that the position and influence of a pesantren in the midst of society is closely related to the figure of the kyai who leads the pesantren. The charisma of a kyai, including the ability to build communication with the community, a nurturing personality, and mastery of religious values, has a very strong influence in the midst of society.

Especially if at the time of the establishment of a pesantren, the kyai is able to mobilize the community to participate in working and financing, then the role and influence of the kyai is very large and significant. Furthermore, the kyai will be able to carry out social mobility so as to foster a movement of community generosity to donate to the pesantren. This generosity is the forerunner of the Islamic philanthropy movement in pesantren, so that people voluntarily donate their property through pesantren in the form of zakat, infaq, shadaqah, and waqf.

This condition makes the concept of philanthropy or the movement of generosity inseparable from the Islamic tradition. (Latief, 2012). Pesantren become the centre of philanthropy for the community or Muslims. So that there is a reciprocal relationship to provide mutual benefits between pesantren and the community. The pesantren was established by expecting contributions from the community, while the community expects the pesantren to be able to provide broad benefits, not only to produce ulama' cadres, but also to contribute economically and empower.

One of the Islamic boarding schools that uses Islamic philanthropy as a driving force for operational activities is Pesantren Modern Muhammadiyah Pakusari. The pesantren, which was established in 2012, makes approximately 60% of the tuition fees free for students who are poor and come from outside Java, which is obtained through the Islamic philanthropy movement of the benefactors. The remaining 40% of the pesantren's operations are funded through the monthly tuition fees of the students. Even some of the 40% students do not all pay full monthly fees at the pesantren (Interview; Ustad Muhammad Jufri).

The shortage of pesantren operating costs, both for students and teachers, is obtained from donors, both those directly channeled to the pesantren institution and those channeled through LAZISMU Jember. The permanent donors who are quite significant in covering the operational costs of the pesantren are donations from *Abdullah Asy Syuwaisy*, a citizen of Saudi Arabia (Interview; Ustad Muhammad Jufri). Meanwhile, other funds are obtained from infaq, shadaqah, and zakat funds channeled by the community. This is proof that pesantren is able to be an attraction

for the community to channel their generosity through pesantren institutions. The community benefits from the pesantren through the pesantren policy by freeing tuition fees for some of their students. This is one form of the implementation of the philanthropic movement carried out by the pesantren.

Based on this background, the research tries to examine further about how the role of Pondok Modern Muhammadiyah Pakusari in fostering the Pesantren-Based Philanthropy Movement. This research will also try to explore the extent of the management of Zakat, Infaq, Shadaqah, and Waqf funds at Pondok Modern Muhammadiyah Pakusari.

Literature Review

1. ZISWAF Management

The basic concept of ZISWAF management can be seen from the firmna of Allah SWT in Al-Qur'an letter At-Taubah verse 103 which reads;

حُذِّ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ
سَكِّنُ لَهُمْ ۖ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Take zakat from some of their wealth, with which you cleanse and purify them, and pray for them. Indeed, your prayers will give them peace of mind. And Allah is All-Hearing, All-Knowing.

Based on the verse above, it can be understood that the sentence "*khudz*" which is in the form of the command word "*amr*", and which has the meaning of "take", then it shows the obligation to collect zakat from those who are able to do so. (Muhammad Hasan, 2011). This obligation is based on the rule of ushul fiqh which states that "*al-ashlu fi al-amr lilwujub*", the original law of the word command is mandatory to be implemented. So the law to collect zakat from people who are obliged to pay zakat is obligatory.

The withdrawal or collection of zakat must be done in a well-planned, neatly organised, controlled, and transparent manner. In this constection, a good management of ZISWAF funds is needed so that the management of zakat can run effectively and efficiently. (Ahmad Atabik, 2015). Management is needed by individuals, or groups, social organizations, profits, to government organisations in order to plan, manage, and evaluate activity to get optimal results. (Fakhrudin, 2008). Including for the management of zakat, it must be done with good management.

When referring to Law Number 23 Year 2011 on Zakat Management, it is mentioned that the elements that must exist in the Zakat Management Institution are planning, collecting, distributing, and utilizing zakat. (Government et al., 2014). In the context of management, zakat management must meet the elements of

planning, organizing, directing, and controlling (Ahmad Atabik, 2015). (Ahmad Atabik, 2015) can be described as follows;

a) Planning

An organization or institution must formulate planning when it will carry out an activity. Likewise, zakat management institutions must plan various activities or agendas that must be carried out by amil zakat. This includes the preparation of zakat collection strategies, planning the socialization of zakat to the community, the program for the use of zakat, data collection of muzakki, to mustahiq. As well as various other plans so that zakat management can run optimally.

b) Organizing

Organisation in an institution is indispensable, including for institutions managing zakat, infaq, shadaqah, and waqf funds. This activity is related to the pattern of organising human resources in it, as well as the organisation of zakat, infaq, and shadaqah funds in it. Organisation in this zakat management institution aims to make zakat, infaq, shadaqah, and waqf funds can be managed effectively, transparently, and on target so that the purpose of zakat can be achieved. Especially for the organisation of human resources, it needs to be done by paying attention to their capacity and quality.

c) Directing (actuating)

Briefing the existing human resources is no less important, because it has a strategic role in empowering the ability and capacity of zakat managers (amil). Because, in addition to collecting zakat, the amil also has a role and function to socialize the obligation of zakat persuasively.

d) Supervision (controlling)

Supervision is an important part of an organisation, because it is at this stage that an assessment can be made of the course of the planning, organizing and directing process. Various discrepancies in these stages can be seen and examined and evaluated to get optimal results. Likewise, in zakat management institutions, this supervision stage also needs to be done to see the extent of the implementation of the management of zakat, infaq, and shadaqah funds. This duty and function is attached to the Sharia Council contained in the structure of the zakat management institution. This is a form of responsibility and accountability of a zakat management institution as mandated in Law Number 23 Year 2011 concerning Zakat Management.

2. The Philanthropic Movement in Islam

Literally, "philanthropy" comes from the Greek word *philo*, which means love, and *anthropos*, which means human. The two word phrases are combined into one, namely *philanthropy*, which means loving fellow human beings. (Maftuhin, 2022). Meanwhile, Hiam Latif defines philanthropy as a relationship between one human being and another human being or group, which is based on

love (Latief, 2016). (Latief, 2016). This feeling of love is expressed in the form of donating or giving away some of their possessions. This philanthropic movement is also closely related to a sense of solidarity and care among fellow humans.

The philanthropic movement in the context of Islamic religious teachings means making Islamic teachings the basis for every philanthropic or generosity activity. In fact, if we dig deeper, the doctrine of philanthropy is deeply rooted in Islamic teachings. This philanthropic activity is also institutionalised in the form of orders to pay zakat, infaq, shadaqah, and others. This doctrine can also be seen in many of the Qur'anic and hadith arguments that mention that the generosity of a Muslim to other Muslims is part of security. (Mudzhar et al., 2017).

The western world defines philanthropy as a form of humanity, care, charity, and things that can improve the quality of human welfare. (Hasyim, 2018). James Andreoni adds that the main motivation in the philanthropic movement is for better future generations of humanity. (Andreoni, 2006). The institutionalised philanthropic movement in the Western world and America has only developed recently, when awareness of social and economic disparities has been high. In contrast, philanthropy in Islam has long been developed and institutionalised in religious commandments.

In fact, the practice of philanthropy in the midst of society has been going on for a long time, although in practice it is mostly done personally and not institutionalized through zakat institutions. The awareness of philanthropy among Muslims also stems from various spirits, ranging from the spirit of mutual cooperation, mutual assistance, to a spirit based on religiosity or the teachings of Islamic values. (Wahyu, 2017).

In Indonesia itself, the awareness to share generosity through zakat institutions found its movement at the time of the enactment of Law No. 38 of 1999 concerning Zakat Management, which was then followed by the Decree of the Minister of Religion No. 581 of 1999. In that year, several Lembaga Amil Zakat (LAZ) such as; Dompot Dhuafa, Pos Keadilan Peduli Ummat (PKPU), Al-Falah Social Fund Foundation (YDSF), Baitul Maal Hidayatullah Foundation (BMH), LAZIS Muhammadiyah, LAZIS Nahdhatul Ulama', and several other LAZs were born. (Triantini, 2010)

3. Pesantren as the Base of Philanthropy Movement

Pesantren is one of the oldest educational institutions in Indonesia. The pesantren education system was born before the existence of the current modern education system. *Cliffert Geertz* as quoted by Abdurrahman Wahid (gusdur), mentioned that the pesantren education system is a unique education system. *Cliffert Geertz* even mentioned that pesantren is a subculture in the midst of society that is formed through 3 (three) basic components. *First*; the pattern of pesantren leadership that is independent and not co-opted by the state (in this case the government). *Second*, the religious education curriculum that studies the books that have been used for centuries (the community knows it as the yellow

book). Third, the value system that is maintained and passed down from generation to generation. (Wahid, 1988).

The growth and development of Islamic education such as Islamic boarding schools, madrasas, and faith-based schools cannot be separated from the philanthropic movement. (Setiawan, 2021). This can be seen from the significant role of waqf in supporting educational institutions managed by Nahdhatul Ulama', Muhammadiyah, and several other mass organisations. In addition, Islamic-based organisations have also established several Amil Zakat Institutions to manage social funds intended for the welfare of Muslims. So it can also be said that philanthropic institutions are closely related to the growth and development of Islamic Education institutions, especially pesantren.

The philanthropic tradition in Robert Putnam's *Social Capital* theory functions as *bonding* and *bridging*. Bonding for philanthropists who have a common understanding of the awareness of giving based on religious similarities, and bridging for people in need. In the context of pesantren philanthropy, the intended binder is donors who have a common understanding of the importance of giving based on religious orders. The kyai acts as a bridge for donors to channel their generosity. The tradition of philanthropy or generosity in pesantren is also carried out by santri. This can be seen in their daily lives which cannot be separated from the nature of helping. This awareness is part of the philanthropic movement in the pesantren environment. (Mudzhar et al., 2017).

The awareness of charity in pesantren must be accompanied by good and accountable management. This is one of the efforts to maintain and build trust from benefactors. Efforts that can be made are to form an Amil Zakat Institution within the pesantren to carry out the functions of managing Zakat, Infaq, Shadaqah, and Waqf funds which include; collection, distribution, utilization, and supervision, so that they can be carried out optimally. (Ahmad Atabik, 2015)

Method

This research is *field research*. Where in the process of conducting field research is carried out systematically by applicable procedures and is based on field data (Arikunto, 1995). The data obtained from the field are presented informatively in order to obtain a complete picture of the object of research. The object of this research is Pondok Modern Muhammadiyah Pakusari.

While the method used in this research is a qualitative method. The purpose of using this method is to obtain descriptive data in the form of oral information submitted by sources, as well as in writing which comes from supporting documents. (Sugiyono, 2013). This method is used to obtain research data from the managers of the Modern Islamic Boarding School Muhammadiyah Pakusari as well as documentation, which is owned by the pesantren.

The approach used in this research is normative sociological approach. The normative approach is intended to examine the laws and regulations relating to zakat management. While the sociological approach in this study aims to see the extent to which pesantren manage philanthropic activities in Pondok Modern Muhammadiyah Pakusari that have been carried out.

Sources and types of data used in this research are divided into 2 (two) types, namely primary data sources, and secondary data sources (Soerjono Soekanto; 2003). The data collection methods used in this research are interview method, observation method, and documentation method (Sugiyono, 2013). As for checking the validity of the research data, we used the triangulation method to ensure the validity of the research data we obtained.

Results and Discussion

1. Management of Zakat, Infaq, Shadaqah, and Waqf Funds at Pondok Modern Muhammadiyah Pakusari

Profile of Pondok Modern Muhammadiyah Pakusari

Pondok Modern Muhammadiyah Pakusari is an Islamic Boarding School within the Muhammadiyah Association of Jember based on the Mu'alimin curriculum at the MTs and MA levels. This pesantren was founded by K.H. Ahmad Suparnoto (*alm*) in 2012 and received an operational permit on 16 July 2017, with number: 643/35/08/16. At the beginning of its establishment, this pesantren only accepted male students, but then developed in 2018 to accept female students. So that currently Pondok Modern Muhammadiyah Pakusari accommodates students and female students. This pesantren is also part of the Muhammadiyah Charity of Muhammadiyah Pakusari Branch.

The establishment of this pesantren was motivated by the lack of Muhammadiyah cadres who had the interest and ability to preach. So that K.H. Ahmad Suparnoto (*alm*) aspires to establish a pesantren that can produce militant da'wah cadres (*muballigh*) and can become prospective educators (*muallim*) who are knowledgeable, accomplished, and have Qur'anic morals. So a motto was born "Educating Muallim with the Spirit of Muballih" as an encouragement to realise these ideals. The curriculum used in this pesantren is the Tarbiyyatul Muallimin curriculum which covers learning activities inside and outside the classroom.

Learning activities in the classroom cover several scientific fields including Tahsin and Tahfidz, Language Science, Shari'i Science, the basics of Tarbiyyah science and General Science. Learning activities outside the classroom consist of various extracurricular activities and habituation. Extracurriculars and habituation are an integral part of the Tarbiyyatul Muallimin curriculum. The students' extracurricular activities consist of: Tapak suci, Archery, Public Speaking, Hizbul Wathan, etc. Meanwhile, habituation is the application of the values taught at

PMMP in everyday life, one of which is in the form of the obligation of students to use foreign languages (Arabic and English) in daily life, strengthening adab and worship, participation in maintaining order and cleanliness.

Currently, this pesantren, which is located in the Jember regency, is led by Ustad Ahmad Jufri, Lc, who is an alumnus of Al-Azhar Egypt. Some alumni of this Islamic Boarding School continue their education to universities at home and abroad and are assigned to preach in several places in the Jember Regency area. This shows that Pondok Modern Muhammadiyah Pakusari can compete with other educational institutions.

ZISWAF Fund Raising by Pondok Modern Muhammadiyah Pakusari

As some pesantren faced resistance from the local community at the beginning of their establishment, so did Pondok Modern Muhammadiyah Pakusari. However, thanks to the persistence of the founders of Pondok Modern Muhammadiyah Pakusari, this pesantren can be accepted by the community and even materially gets full support from the surrounding community. This can be seen from the waqf land of Pondok Modern Muhammadiyah Pakusari, which is land purchased through contributions and donations from Muhammadiyah members and residents around the pesantren. This shows that the pesantren influences the community to revive the awareness of philanthropy or generosity.

This awareness must be able to be managed properly by the board of Pondok Modern Muhammadiyah Pakusari. This is intended so that the spirit of generosity or philanthropy owned by the community can be maintained. The form of generosity channelled by the community to Pondok Modern Muhammadiyah through three main sources, namely;

1) Fundraising by Muhammadiyah Pakusari Branch Leadership

Muhammadiyah Pakusari Branch Leadership as an organisation or institution that oversees Pondok Modern Muhammadiyah Pakusari has a great responsibility in raising funds from Muhammadiyah members. The focus of the fundraising carried out by the Muhammadiyah Pakusari Branch is on the physical development of the pesantren, such as the construction of buildings for learning, student dormitories, to the repair and construction of mosques. Currently, there are more than 150 permanent donors of the pesantren from Muhammadiyah members from various regions.

2) Fundraising by LAZISMU Jember Regency

Lembaga Amil Zakat, Infaq, and Shadaqah Muhammadiyah (LAZISMU) Jember Region is one of the institutions that have a significant influence on the collection of funds for the sustainability of Pondok Modern Muhammadiyah Pakusari. The focus of the collection and carried out by LAZISMU Jember Region is the financing of the student's meals. The need for rice and food for the students is fulfilled by LAZISMU Jember Region by collecting Zakat, Infaq,

and Shadaqah funds from various community groups. Every month, LAZISMU Jember Region distributes 450 kg of rice for the daily meals of the students.

3) Collection and by the board of Pondok Modern Muhammadiyah Pakusari

The role of the board of Pondok Modern Muhammadiyah Pakusari in raising funds from the community is very large, especially the Kyai. The administrators also have the responsibility to make various efforts to raise funds, both zakat, infaq, and shadaqah, up to waqf, or other sources of funds by Islamic law. The funds channeled by the community to the community directly are focused on the operational costs of school activities, including the salaries of teachers or asatidz and the needs of teaching and learning activities.

ZISWAF Fund Raising Strategy at Pondok Modern Muhammadiyah Pakusari

To optimize the collection of zakat, infaq and shadaqah funds from donors, it certainly requires a strategy so that it can continue to grow and develop. Strategies in optimizing the acquisition of ZIS need to be done so that the reach of donors is wider and more philanthropic funds are obtained. The greater the zakat, infaq and shadaqah funds obtained, the greater the value of the benefits obtained. (Fitriyah et al., 2023). Likewise, the collection of philanthropic funds at Pondok Modern Muhammadiyah Pakusari, the greater the funds obtained, the greater the value of the benefits obtained. Because the boarding school administrators carry out various methods of collecting philanthropic funds through two methods (Nopiardo, 2018);

1) *Direct Fundraising Method*

The Direct Fundraising method is a method of collecting philanthropic funds that involves the participation of donors directly. The form of this method is to collect data on donors, pick up funds *door to door* to donors, and sell "merchandise" related to the pesantren, the proceeds of which are used for pesantren operations. In addition, the development and maintenance of the donor network is still carried out so that the communication built is not interrupted.

2) *Indirect Fundraising Method*

This *Indirect Fundraising* method is a method of raising philanthropic funds that is done indirectly. The forms of methods most often used by this pesantren are digital fundraising, to crowdfunding through established philanthropic institutions. This method is quite effective in attracting pesantren donors outside the Jember city area. In addition, the form of *indirect fundraising* method carried out by this pesantren is by cooperating with existing Zakat Institutions, such as LAZISMU Jember Regency.

Utilisation of ZISWAF Funds in Modern Pondok Muhammadiyah Pakusari

The community's awareness in philanthropy and giving through this pesantren greatly helps the operation of the activities. Most of the students receive scholarships from the collected infaq funds. Some of the scholarship schemes given to the students are as follows;

- a) 100% scholarship for orphans. The students who are orphans, they get a 100% tuition fee reduction or free of charge. This is a commitment of the pesantren in order to produce preachers who have a teaching spirit. The current number of students who receive this scholarship is 15 people.
- b) 50% scholarship for poor children. The students from poor families get a scholarship of 50% of the tuition fee charged. They are only charged with paying school fees, while the cost of food and other needs is free of charge by the pesantren, Many of these poor students come from outside Java. Currently, there are 17 of them in the pesantren.
- c) 30% scholarship for dhuafa'. This scholarship is given to students from among the dhuafa'. They can pay, but at certain times their people cannot pay due to crop failure.

In addition, Pondok Modern Muhammadiyah Pakusari also carries out several activities or activities that have been carried out by Pondok Modern Muhammadiyah Pakusari in order to provide value to the community and maintain public trust are as follows;

1) Distribution of food packages to underprivileged residents and orphans

At certain moments such as the celebration of Islamic holidays, this pesantren organizes activities to provide basic necessities to local residents in the pesantren environment. They get gifts that are adjusted to the ability of the pesantren. This activity is intended to contribute to maintaining good relations with the community.

2) Iftar with residents during Ramadan fasting

Every Ramadan, the boarding school holds an iftar activity with the students and the community around the boarding school. The funds for this activity are obtained from donors from various regions with the intention and purpose of building relationships with the community.

As for Pondok Modern Muhammadiyah Pakusari, no institution specifically manages philanthropic funds from the community, as the Amil Zakat Institution (LAZ) in general. However, currently the management of zakat, infaq, shadaqoh, and waqaf funds in the pesantren has not been institutionalized properly. Philanthropic funds that enter the pesantren are managed independently and are accountable to the appointed pesantren administrators. The duties and functions to manage philanthropic funds are attached to the General Mudir, or better known as the Pesantren Director.

Table. 1 Management by Pondok Modern Muhammadiyah Pakusari

No	Name	Position	Tasks
1	Ustad Jufri	Mudir Umum/General Director of Pesantren	Responsible for the strategic policies of the Pesantren Building the Pesantren Network

			Developing the direction of pesantren development and education
			Managing ZISWAF Funds
2	Muhammad Risal M.	Daily Director of Pesantren	Mudir/Daily Carry out daily tasks of the pesantren. Ensure that boarding school activities are running well Implementing the policies of the General Mudir
3	Tadika Hazelina P.	Central Treasurer	Manage pesantren finances sourced from monthly santri funds Manage the financial circulation of the pesantren
4	Lutfiyah	General Secretary	Organise correspondence Manage the administration of the pesantren Manage students' personal data
5	Mar'atur R.	Princess Care	Responsible to the Daily Director Organising the discipline of santriwati
6	Hilman Triyadi F.	Childcare	Responsible to the Daily Director Organising the discipline of santriwati
7	Mawaddah Sy.	TMI/TMaI Director	Ensure that teaching and learning activities in the pesantren run well

Based on this table, Ustad Jurfri, Lc, as the General Director has the authority to manage pesantren management, including managing philanthropic funds from the community. The General Director of Pondok Modern Muhammadiyah Pakusari is tasked with opening networks and collecting funds from donors. Of course, in the perspective of management of zakat, infaq and shadaqah management is not appropriate, because it does not fulfill the elements of good management, including the distribution of tasks in each field. But even so, the functions that exist in zakat management include (Bashori, 2019)Collection, management, utilization, and evaluation are still carried out by the pesantren.

2. The Role of Islamic Boarding Schools in Fostering Awareness of the Philanthropy Movement

As a pesantren education institution that has a vision to create cadres of preachers (muballigh) and cadres of educators (mu'allim), the administrators at Pondok Modern Muhammadiyah Pakusari strive to make the pesantren an independent institution. So PMMP continues to make efforts to be independent, including by continuing to revive the independent business of the pesantren. Some business units owned by PMMP in running the wheels of pesantren activities are;

1) Student co-operative

The santri co-operative at the boarding school is managed independently by the santri and santriwati. This activity is also part of instilling the value of independence to the students. Currently, there are only two cooperatives in the pesantren that provide the needs of santri and santriwati.

2) Productive Rice Field Waqf of 3000m

This productive rice field waqf was left by the family of the founder of the previous pesantren, Kyai Suparnoto (deceased). The agricultural produce from the rice fields is used to help feed the santri and santriwati, and some of it is used for the pesantren's operations.

3) Independent Pesantren Business in the form of Souvenir Sales.

One form of independence carried out by the pesantren is by selling souvenirs related to the pesantren, such as calendars, notebooks, caps, and so on. These souvenirs are sold to the public at certain moments. The proceeds of the sale are included as infaq funds and used to meet the needs of the pesantren. The activity of offering various pesantren souvenirs to the community is also part of fostering the spirit of independence of the santri.

These various forms of activities are part of the pesantren's independence efforts. However, the spirit of independence does not mean that pesantren do not collect philanthropic funds at all. Philanthropic activities in pesantren are still carried out because pesantren are the center of philanthropic activities. Therefore, the management of zakat, infaq, and shadqah funds still needs to be carried out by a pesantren institution. The current waqf land owned and managed by Pondok Modern Muhammadiyah Pakusari is as follows;

Table. 2
Duties and functions in managing Pondok Modern Muhammadiyah Pakusari

No.	Type	Extensive	Function
1	Yard Land	1.300 m2	Pesantren offices, teaching and learning spaces, and students'

				organizational activities.
2	North Yard Land of Cottage	630 m2		Mosque, and additional teaching and learning rooms.
3	South Yard Land of Masjid Hut	117 m2		The residence of the teachers (ustadz), the kitchen of the students, and the room for receiving visits from the guardians of the students,
4	Productive Rice Field (Behind Pakuasri Village Hall)	3375 m2		The harvest from the land is used to feed the students.
5	Yard Land	2600 m2		Development of Santri Dormitory

The data above illustrates that in addition to having a social function, Islamic boarding schools also have a social function in managing community philanthropy funds, and maintaining the philanthropic attitude. This is where the social responsibility of pesantren to the community arises. This responsibility can be realised with economic activities as mentioned above, to religious social responsibility by conducting religious guidance to the community who have helped the pesantren a lot.

Islamic boarding schools have become multifunctional educational institutions, receiving and managing zakat, infaq, shadaqah, and waqf funds. Indirectly, pesantren have become "amil" or managers of zakat, infaq, shadaqah, and waqf funds from the community. This refers to Hilman Latif's opinion, which states that pesantren have two functions, as educational institutions and philanthropic fund management institutions from the community. The function as an educational institution has been attached to pesantren since its inception, while the function as an institution that manages philanthropy was born along with many donations channeled by the community to pesantren institutions (Latief, 2012). Thus, an obligation was born for pesantren institutions to be able to manage philanthropic funds with the principles of good management of zakat institutions.

Conclusion

Islamic boarding schools have enormous potential to develop the Islamic philanthropy movement which includes zakat, infaq, shadaqah, and waqf. This potential is also owned by Pondok Modern Muhammadiyah Pakusari to manage zakat, infaq, shadaqah, and waqf funds. Some activities in Pondok Modern Muhammadiyah Pakusari show zakat management activities, starting from the collection of zakat, infaq, shadaqah, and waqf funds from donors, as well as their distribution. However, in the implementation of the management of ZISWAF funds, as mentioned in Law Number 23 of 2011 concerning Zakat Management. There is no

special Zakat Management Institution formed by the management of the Pensatren to manage ZISWAF funds. However, this does not eliminate the activities of zakat management, and does not dampen the interest of the community to be able to channel Zakat, Infaq, Shadaqah, and Waqf funds through the pesantren institution. As a recommendation, it is necessary to establish a zakat, infaq, shadaqah, and waqf management institution as a form of accountability and transparency in the management of ZISWAF funds to the community.

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