

Strategic Utilization of Islamic Philanthropy in Education Financing: An Investigation into Orphan Empowerment

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ABSTRACT:

This research investigates the strategic utilization of Islamic philanthropy for financing education, focusing specifically on its role in empowering orphans. It explores the Foundation of Self-Determined Owners of Banyuwangi's application of zakat and the waqf-based educational justice instrument in Vocational High School Nurut Taqwa. The study adopts a descriptive qualitative approach and includes observation, interviews, and document analysis to collect data. The findings demonstrate the efficient use of Islamic philanthropy in providing free education and support for orphans and underprivileged individuals. The school's structured financing approach, leveraging immovable and mobile waqf supplemented by various sources, ensures transparency and accountability. This research provides valuable insights into the strategic use of Islamic philanthropy in education financing and its potential for empowering marginalized individuals. It also highlights the need for future studies to assess the model's applicability in different settings and its potential scalability.

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ABSTRAK

Penelitian ini menyelidiki pemanfaatan strategis filantropi Islam untuk membiayai pendidikan, dengan fokus pada perannya dalam memberdayakan anak yatim. Penelitian ini mengeksplorasi penerapan zakat dan instrumen keadilan pendidikan berbasis wakaf di SMK Nurut Taqwa Banyuwangi. Penelitian ini menggunakan pendekatan kualitatif deskriptif dan menggunakan observasi, wawancara, dan analisis dokumen untuk mengumpulkan data. Temuan penelitian ini menunjukkan penggunaan filantropi Islam yang efisien dalam menyediakan pendidikan gratis dan dukungan untuk anak yatim dan individu yang kurang mampu. Pendekatan pembiayaan terstruktur sekolah, dengan memanfaatkan wakaf tidak bergerak dan wakaf bergerak yang didukung oleh berbagai sumber, memastikan transparansi dan akuntabilitas. Penelitian ini memberikan wawasan yang berharga tentang penggunaan strategis filantropi Islam dalam pembiayaan pendidikan dan potensinya untuk memberdayakan individu yang terpinggirkan. Penelitian ini juga menyoroti perlunya studi di masa depan untuk menilai penerapan model ini di berbagai situasi dan potensi skalabilitasnya.

Kata kunci: *Filantropi Islam, Pembiayaan Pendidikan, Pemberdayaan Anak Yatim.*

INTRODUCTION

The world currently faces the challenge of ensuring the accessibility and equality of education, particularly within impoverished communities where low levels of education often coincide with limited income (Yulianti, 2016). In this context, empowering orphaned children through strategic education financing holds significant importance for the well-being of the individuals directly affected, the broader society, and the discipline of philanthropy. In recent years, philanthropy has been acknowledged as a critical force driving societal development and welfare, particularly emphasizing its role in advancing education (Latief, 2017). Among various philanthropic methods, Islamic philanthropy, characterized by religious and social values, is crucial in enhancing community participation in government initiatives to improve education equality (Firmansyah, 2022; Piliyanti & Awirya, 2022a). The research area of Islamic philanthropy-based education financing strategies, specifically in the context of orphan empowerment, is therefore of immense global and societal significance.

Early work in the field has established the potential of Zakat, Infaq, Sadaqah, and Waqf (ZISWAF) as mechanisms to address societal issues such as



poverty and unemployment, thereby improving community welfare (Jaenudin & Herianingrum, 2022; Rizal, 2021). As a part of this, scholars such as Murtika (2020) have explored strategies for financializing education based on Islamic philanthropy, with examples of such strategies seen in institutions like the Foundation of Self-Determined Orphans of Banyuwangi. Similarly, the role of waqf, a form of Islamic philanthropy, in the formal education sector has been identified as significantly contributing towards educational justice, as demonstrated by Ridwan and Santi's study in Kudus Regency, Central Java (Ridwan & Santi, 2015). Using waqf-based Islamic philanthropy to achieve educational justice further necessitates community participation in government efforts to enhance education (Al Hashmi, 2022).

The contribution of Islamic philanthropy towards education has also been recognized in the political sphere, with Indonesian Vice President Ma'ruf Amin suggesting introducing waqf studies into the school curriculum to advance the development of Sharia social funds (Saat, 2019). This concept of lifelong philanthropy significantly benefits individuals and society, especially in education, where it fosters human resource development to enhance societal conditions (Jamal & McKinnon, 2012; Lutfyah et al., 2021). Existing research has offered models and case studies in countries such as Turkey and Indonesia, exploring religious philanthropy, civil society (Sulkifli, 2018), and the philanthropic activities of Islamic and conventional banks (Asiyah et al., 2019; Fakhrunnas et al., 2023).

However, gaps and controversies remain despite the extensive work in this area. For instance, these philanthropic strategies' comparative efficacy and implementation across different regions and educational systems are underexplored (Glückler & Suarsana, 2022). Moreover, the potential for using blended finance, incorporating philanthropic and other financial resources, to achieve impactful Small and Medium Enterprises (SMEs) focused on the circular economy within the Islamic philanthropy context has been unexplored (Jung, 2020). Furthermore, the lack of a globally integrated history of philanthropy, particularly regarding the transition from Waqf to foundations, limits our understanding of this field (Abdur-Rashid, 2021).

This study addresses these gaps using Islamic philanthropy-based education financing strategies in orphan empowerment. The research examines

the strategic utilization of zakat in the Foundation of Self-Determined Owners of Banyuwangi. It investigates the implementation of waqf-based Islamic philanthropy as an instrument of educational justice at Vocational High School Nurut Taqwa. By analyzing these mechanisms in the context of specific socio-religious institutions, we aim to provide an enhanced understanding of Islamic philanthropy's role in educational justice. This study has the potential to contribute to the field by offering a systematic approach to Islamic philanthropy in education and providing recommendations for optimizing waqf and infaq as elements of philanthropy based on Quranic teachings and Hadiths. The findings will potentially aid in revitalizing the role of waqf in Islamic education, serving as a reference for community participation in supporting government efforts to address educational issues (Nour Aldeen et al., 2022).

METHODS

This study was conducted using a descriptive qualitative research approach, deemed suitable due to its capacity for generating theory through an in-depth understanding of the phenomenon in its natural setting (Sugiyono, 2016). Our focus was on Nurut Taqwa Songgon Vocational High School, selected as the research site because its unique funding strategy prioritizes care for the vulnerable, particularly in empowering orphans and the underprivileged (dhuafa'). The choice of this site allowed for a case study research design, offering the opportunity to delve into the intricate dynamics of an Islamic philanthropy-based education financing strategy and its impacts on orphan empowerment. The data collection techniques incorporated observation, interviews, and documentation. Observations of philanthropy-based social, educational, and religious activities were performed over three months, with the frequency varying depending on the occurrence of such activities. Researchers attended events, interacted with participants, and made detailed field notes to document the activities and the participants' responses.

Interviews were conducted with key school personnel, philanthropists, and beneficiaries to gain insights into the policies formulated, their implementation, and their consequent educational empowerment implications. Semi-structured interviews were preferred for their flexibility and capacity to allow deeper exploration of themes during the conversation. The interview participants were selected using a purposive sampling technique based on their



experience and involvement in the school's philanthropic activities. This ensured their potential to provide rich and relevant data (Cohen et al., 2017).

The documentation technique supplemented the observational and interview data. This entailed collecting photographs, recordings, documents of philanthropic activities, and videos to substantiate the findings and provide additional context. It is important to note that multiple data collection techniques aimed to enhance the validity and reliability of the study through triangulation, thereby ensuring a more comprehensive understanding of the research context.

Data analysis involves a process of data condensation to present and interpret the research findings succinctly. Initially, all interview data were transcribed verbatim, and observational and document data were organized systematically. Following this, an iterative process of reading and re-reading the data was performed to identify initial codes. These codes were then categorized into themes, revealing patterns and connections relevant to the research objectives. Throughout this process, regular peer debriefings and member checks were undertaken to ensure the accuracy and trustworthiness of the analysis.

FINDINGS AND DISCUSSION

FINDINGS

Structured Approach to Islamic Philanthropy-Based Education Financing Planning

Philanthropy-based education financing planning at Vocational High School Nurut Taqwa Songgon involves utilizing immovable waqfs, such as school buildings and mobile waqf, mainly consisting of monetary contributions from the Head of the Foundation and other education stakeholders. Mrs. Hj. Siti Holidah, the waqif who donated the land to establish the Foundation, initially intended to empower orphans and underprivileged individuals who could not pursue higher education. The Foundation began as a boarding school catering to a few orphans. However, over time, it expanded and gave rise to Vocational High School Nurut Taqwa, where education is accessible to orphans and those in need (Awaliyah & Nurdiana, 2021).

To gain insights into the planning of Islamic philanthropy-based education financing at Vocational High School Nurut Taqwa, interviews were conducted with the Chairman of the Foundation responsible for Vocational High School Nurut Taqwa, Wilis Fika Kurniawati. According to Kurniawati (2022), Vocational High School Nurut Taqwa operates as a formal institution under the Nurut Taqwa Foundation, primarily focusing on providing free education for orphans. The institution was established with the contribution of land from Kurniawati's family, which was used to construct a Vocational School and an Islamic Boarding School. The financing for orphans and underprivileged individuals primarily comes from the waqif and nadzir, who manage the funds. The first step in this financing plan involves providing free uniforms to all students attending Vocational High School. Additionally, a Draft School Revenue and Expenditure Budget (RAPBS) is created as a reference for managing costs during various activities.



Picture 1: Budget ratification

The Principal of Vocational High School Nurut Taqwa, Ms. Puji, stated that since the establishment of the school, financial planning has been incorporated into the Draft School Revenue and Expenditure Budget (RAPBS). Orphan financing has been supported by the Foundation's founder and government funds such as the Student Operational Assistance (BOS) program. The founder directly covers the building costs, ensuring that orphans and vocational students are not billed for it (Puji Astutik, 2022).

Funding for Vocational High School Nurut Taqwa is sourced from various sectors, including PSM (Community Participation) funds, BOS funds, and financial assistance from the Foundation's owner through waqf and infaq. The Head of Vocational High School, Nurut Taqwa, confirmed this, highlighting the contributions from the government and unexpected assistance from the Foundation's owner, emphasizing the collaborative effort to ensure students receive a quality education (Puji Astutik, 2022).

The researchers' observations revealed an exciting program at Vocational High School Nurut Taqwa called MEDIASI (Media Adu Kreasi). Through this program, the school introduces itself to the public and invites alums and external communities to donate to the institution. During institutional observations, brochures and the "MEDIASI" magazine were distributed, which included financial reports and explanations of Nurut Taqwa Foundation's products, such as Damarwulan NT Batik House, Nurut Taqwa Convection, and Nurut Taqwa Computer Embroidery. Funds collected from donors, teachers, and students are kept at the Infaq At-taqwa House and later allocated for the education of orphans and the needs of the underprivileged (Researcher observation at the Nurut Taqwa Foundation, 2022).



Picture 2: MEDIATION Magazine "Media Adu Kreasi"

Planning is an essential part of the management process, and it involves setting goals and objectives, devising programs, and establishing regulations. Vocational High School Nurut Taqwa is an educational institution prioritizing service over profit. It strives to empower orphans and the underprivileged by

effectively managing movable and immovable waqf and administrating the Infaq at-Taqwa House funds.

The supervisor of Vocational High School Nurut Taqwa, Muhammad Ali Mahrus, stated that they had planned the activities for the upcoming school year, including planning, implementation, evaluation, and accountability. By finalizing the budget in June, they can immediately implement their plans in July. The institution aims to provide free building fees to all students, hoping to support orphans and the financially challenged in pursuing higher education.

Based on the researcher's observations, the immovable waqf assets, such as land donated by waqif to the nadzir for management, have been increasing annually. This can be verified through the Land Deed documents, which confirm the ownership of three waqf lands under the Nurut Taqwa Foundation. These lands were issued on different dates: waqf land number 0014 covering 2137 m² on March 20, 2015, waqf land number 0015 covering 7945 m² on March 16, 2015, and waqf land number 0016 covering 6530 m² on March 26, 2015. Furthermore, the social fund contributions from teachers and students for various social activities have also shown growth. In 2019, teacher social funds amounted to IDR 13,500,000; student social funds totaled IDR 4,085,900. Additionally, in March 2021, teacher social funds reached IDR 3,500,000, while student social funds amounted to IDR 3,048,000.

Like any organization or educational institution, Vocational High School Nurut Taqwa sets yearly targets to measure its success. These targets encompass student enrollment, donor acquisition, and fund collection and distribution. The school's principal, Puji Astutik, mentioned that their goal for the current year was to enroll 500 new students and attract donations from employed alums and capable student guardians. Fortunately, they have already surpassed their target of 500 students. Now, the focus is on finding alternative strategies to gather donations from alums, student guardians, and the community.

Vocational High School Nurut Taqwa Songgon adopts an Islamic philanthropy-based approach regarding financing planning. The optimization of immovable waqf has enabled the institution to offer tuition fee waivers to orphans and financially disadvantaged children. Depending on their circumstances, students can receive waivers ranging from 25% to 100% or



attend school for free. During the start of the new school year, Vocational High School Nurut Taqwa, in collaboration with the Nurut Taqwa Foundation, provides educational support to orphans by supplying them with bags, stationery, and coaching funds. Additionally, during the Covid-19 pandemic, the school has actively alleviated the economic and health burdens affected individuals face. Their efforts include distributing essential supplies to the poor and providing medical equipment to the local community and Puskesmas for Covid-19 relief.

Vocational High School Nurut Taqwa has implemented several empowerment programs to support orphans and the underprivileged. One of these programs is the provision of free schooling at the vocational level for orphans and poor children, ensuring access to formal education. Additionally, they have established the At-Taqwa Infaq House, which channels infaq funds from teachers and students to support orphans and the less fortunate beyond the school's premises. Another initiative is the Friday Charity program, where student donations received every week are utilized for urgent social needs. Furthermore, teachers contribute to social interests through the Teacher's Social Fund program, where a portion of their salary is allocated.

Table 1. Empowerment Program of Vocational High School Nurut Taqwa

Empowerment Program of Vocational High School Nurut Taqwa		
Formal Education Vocational High School Nurut Taqwa		Free schooling for orphans and poor children at the vocational level
At-Taqwa Infaq House	Infaq	Empowerment program of infaq funds from teachers and students are channeled to orphans and low-income people outside Vocational High School Nurut Taqwa.
Friday Charity		A Student donation program received once a week on Friday is used for social purposes if there are urgent social needs.
Teacher's fund	social	Teacher donation program, for which Rp 5.000 is deducted from the salary received for social interests.

The organization focuses on internal operations and prioritizes assistance to those in need. Specifically, they have categorized two groups: students and guardians affected by the Covid-19 situation and individuals from the community experiencing financial difficulties due to the pandemic. Both groups receive support, with 100 individuals falling under each category.

The well-structured organization and coordination among those involved have yielded numerous benefits, extending beyond the internal community of Vocational High School Nurut Taqwa. Orphans and the less fortunate outside the school also benefit from these programs. This has increased interest in the school, as it offers various waivers to individuals facing financial constraints, ultimately contributing to improving living standards within the community, particularly in health and social welfare.

Supporting Findings with Data: Evidence of Financing Strategies at Vocational High School Nurut Taqwa

Vocational High School Nurut Taqwa adopts a strategic approach in allocating and distributing waqf and infaq funds. The institution prioritizes accountability and transparency in managing its finances. The strategy employed for waqf management involves implementing yearly development targets and adopting a productive investment model. Moreover, the professional management of waqf land maximizes its potential and ensures efficient utilization.

The Chairperson of the Nurut Taqwa Foundation, Mrs. Hj. Wilis Fika Kurniawati, emphasizes the foundation's commitment to budget formulation at the beginning of each period. This budget includes provisions for reserve funds, urgent needs, and cash contributions from the Head of the Nadzir to support practical learning activities. Mrs. Wilis Fika Kurniawati expresses confidence in Mr. Abah Mahrus' professional management skills as a manager and a nadzir, enabling two institutions under the Nurut Taqwa Foundation's umbrella.

In line with this, the Trustee of the Nurut Taqwa Foundation, Mr. H. Muhammad Ali Mahrus, emphasizes that the approved budget is implemented starting in July, coinciding with the registration of new students. This enables the provision of free education fees for orphans and financially disadvantaged individuals who apply for waivers. Additionally, it allows for implementing social programs, such as the celebration of Eid al-Adha, which were approved during the budget preparation phase.

Regarding the distribution activities, Vocational High School Nurut Taqwa focuses on empowering orphan education by providing free tuition fees to orphans and offering educational assistance, such as school supplies, to orphans outside the school. Verification of orphan status is obtained through the



submission of a death certificate issued by the local village government during the administration process for new student registration. The Head of Vocational High School Nurut Taqwa, Ms. Puji Astutik, emphasizes the significance of the death certificate in determining the orphan status. Once confirmed, the institution promptly waives the total cost of education from the student's enrollment until they graduate from Vocational High School.

The collection strategy employed by RIA (Rumah et al.) involves the establishment of a waste bank. This program focuses on gathering documents and plastic waste, which are subsequently sold. The funds generated from the waste bank contribute to the RIA fund and are allocated for social activities conducted both within and outside the Vocational High School Nurut Taqwa community. The RIA treasurer emphasizes that these funds come from teacher and student donations and the waste bank program. Apart from reducing plastic waste, this initiative serves a valuable purpose in supporting future social endeavors.

A systematic approach is followed to distribute assistance for orphan education. The school conducts surveys to identify nearby institutions with many underprivileged individuals. This process is further supported by teachers who personally survey their neighborhoods to identify orphans needing educational support. The Head of the At-Taqwa Infaq House then validates the data collected. The treasurer can disburse funds following the validation process with the chairperson's approval. This meticulous selection process ensures that assistance is directed to those requiring it.



Picture 3: Orphan Education Benefit Activity

The fundraising strategy of RIA involves the distribution of the inaugural edition of Vocational High School Nurut Taqwa MEDIASI (Media Adu Kreasi)

magazine as a means of advertisement. A donor form is incorporated within the magazine pages intended for submission to the RIA treasury. The funds collected by RIA are combined with social funds contributed by teachers from their salaries and student social funds acquired through Friday Charity. This aligns with the statement made by the RIA chairman, Ashari, who emphasized the purpose of the MEDIASI magazine as a means of introducing the Institute to the community and encouraging individuals interested in contributing their wealth towards social services. It is worth noting that this marks the first time Vocational High School has sought donations, as previous funding was primarily derived from contributions made by teachers and students. Due to the impact of the pandemic, student social funds were discontinued, resulting in a reliance on the remaining teacher's social fund and direct assistance from caregivers (RIA et al., 2022).

A review of the tables above reveals a consistent upward trend in the distribution figures for Vocational High School Nurut Taqwa. This growth can be attributed to the escalating demand for education each year, underscoring the increasingly crucial role played by institutions engaged in Islamic philanthropy.

Evaluating the Impact of Islamic Philanthropy-Based Education Financing on Empowering Orphans at Vocational High School Nurut Taqwa

In education, philanthropy in the form of waqf was utilized to construct Vocational High Schools and Pesantren Nurut Taqwa. The measurement of waqf land used for these purposes is detailed in the table below.

Table 2. Waqf Land Measurement

Certificate number	Land size	Wakif	Nadzir
0014	2137 M2	Haji Suwito	M. Ali Mahrus Wahyu Dwi K Wilis Fika
0015	7945 M2	Siti Holidayah	M. Ali Mahrus Wahyu Dwi K Wilis Fika
0016	6530 M2	Suwito	M. Ali Mahrus Wahyu Dwi K. Wilis Fika K.



The optimization of waqf and the utilization of infaq funds at Vocational High School Nurut Taqwa have yielded significant results, as evidenced by various measurements. The process of creating waqf land certificates takes place after an agreement between the waqif and the nadzir, ensuring that the utilization of the land contributes to the advancement of the Institute. The Founder and Advisor of Nurut Taqwa expressed the intention behind establishing the institute, which was driven by a deep concern for orphans and the underprivileged. The institution's management was entrusted to the founder's son and daughter-in-law to ensure its continued progress and avoid potential issues. The Chairman of the Nurut Taqwa Foundation further emphasized that the foundation's land is solely owned by the organization and is managed according to their parents' mandate, aiming to benefit the ummah and promote broader Islamic values.

In addition to establishing educational institutions, the waqf land owned by the Foundation is also utilized for commercial purposes. This includes allowing individuals to open businesses within the waqf area. The impact of this philanthropy extends beyond education, benefiting the livelihoods of families as well. A food vendor operating on the Nurut Taqwa Foundation's waqf land expressed gratitude for the opportunity to sell in the area, citing the proximity to a highway that attracts customers. This exemplifies how the positive effects of waqf can reach different segments of society, catering to educational needs and economic empowerment.

The success of Vocational High School Nurut Taqwa in optimizing waqf management is further evidenced by its widespread impact on the community. Each year, more buildings become accessible to people from all walks of life. As an ongoing project, constructing a large hall in the eastern part of Vocational High School Nurut Taqwa fulfills the school's infrastructure needs. It generates income through renting the facility for various events. The Chairman of the Nurut Taqwa Foundation emphasized that the hall's construction aims to strengthen the institute's relationship with the community. In addition to internal gatherings, the gallery is available for rent to the public for occasions such as weddings, reunions, and meetings. The proceeds from these rentals are utilized to further the advancement of the Nurut Taqwa Institute.

The information gathered shows that waqf management at Vocational High School Nurut Taqwa has successfully empowered orphans, people experiencing poverty, and the wider society. Additionally, the school has positioned itself as a collaborative partner within the community, contributing to individuals' intellectual, social, and religious welfare. The sense of care and humanitarian awareness demonstrated by the Vocational High School Nurut Taqwa extended family has led to the establishment of Rumah Infaq At-Taqwa (RIA). This facility serves as a collection point for donations from teachers and students, which are later distributed to individuals in need, both within and outside the educational context. The measurement of the in faq funds received and distributed reveals the strong commitment of Vocational High School Nurut Taqwa to the social aspect of their mission. One notable initiative is providing educational support for orphans, including school bags and stationery, which helps alleviate the financial burden on parents.

The Chairman of RIA explained the rationale behind their activities, emphasizing that orphans exist within Vocational High School Nurut Taqwa and other institutions. As a result, they have taken the initiative to manage teachers' infaq funds from their salaries and students' contributions from Friday charity activities to support those in need. Examples of their assistance include compensating orphans, providing essential items to communities affected by Covid-19, and offering basic food assistance at the scout campsite. These efforts reflect their genuine concern for others and belief in mutual assistance.

Considering the information provided, it is evident that infaq-based philanthropy has had a significant impact on orphans and individuals facing hardships. During the Covid-19 pandemic, Vocational High School Nurut Taqwa demonstrated its sensitivity by refraining from soliciting student donations and solely relying on contributions from teachers and caregivers. Despite these circumstances, efficient management allowed for the collection and distribution of donations to support the affected families of most students.

DISCUSSION

This study explored the Islamic philanthropy-based education financing strategies employed at Vocational High School Nurut Taqwa Songgon, focusing primarily on its implementation for orphan empowerment (Siregar, 2020). The literature indicates that Islamic philanthropy, specifically in the form of waqf,



can play a substantial role in supporting educational institutions and facilitating the empowerment of marginalized individuals, including orphans (Latief, 2013).

Our main findings underscore the significance of a structured approach to Islamic philanthropy-based education financing planning at Vocational High School Nurut Taqwa. We discovered that the institution relies heavily on immovable and movable waqf, including school buildings and monetary contributions from the Head of the Foundation and other stakeholders (Latief, 2013). One particularly intriguing revelation is the institution's commitment to providing free education to orphans and the underprivileged, demonstrating the extent of the philanthropic endeavor in this context (Mudrikah et al., 2020).

Comparing our results with previous studies, the school's approach to education financing aligns well with the literature on the benefits of Islamic philanthropy, particularly waqf, in educational settings (Arjmand, 2018). However, our results highlight the uniqueness of Vocational High School Nurut Taqwa's model, specifically tailored to empower orphans. This model seems to diverge from some traditional methods of Islamic philanthropy (citation needed), suggesting that there may be varied ways to implement such philanthropy to support education and orphan empowerment (Azzaen et al., 2021).

The findings underscore the significance of strategic planning and implementation in Islamic philanthropy-based financing (Asiyah et al., 2019). Under the leadership of the Foundation Chairman, the school administration utilizes tangible and intangible waqf, with vital financial planning and management systems, to ensure efficient use of the resources (Aldeen et al., 2020). The significance of these findings lies in the potential model they offer for other institutions seeking to use Islamic philanthropy to finance education (Usman et al., 2020). However, these findings should be interpreted cautiously, as they are based on a single case study and thus might not be generalizable to all contexts (Tanious & Onghena, 2021).

Considering the implications of these findings, it appears that Islamic philanthropy can be effectively utilized to empower orphans through education. If appropriately managed and implemented, the waqf-based model could provide a sustainable source of financing for educational institutions, allowing them to offer free education to needy people (Piliyanti & Awirya, 2022b). This

financing model could be a valuable tool for tackling education disparities and promoting social equity in regions with significant Muslim populations or where the Islamic philanthropic tradition is firmly established (P, 2013).

As we delve deeper into the strategies employed by Vocational High School Nurut Taqwa, there is a clear pattern of leveraging resources and the community's support to provide an enabling environment for orphans and the underprivileged (Disassa & Lamessa, 2021). This is aligned with the Islamic principles of compassion and concern for the welfare of others, indicating that the institution is not only providing education but also nurturing Islamic values among its students and the broader community (Ahyani et al., 2021). However, it is necessary to highlight that the case study's unique cultural, social, and religious contexts might limit the transferability of these findings to other regions or settings (Bauto, 2014).

This study for policy and practice implies that policymakers and practitioners could learn from Vocational High School Nurut Taqwa's model, potentially adapting and applying its strategies to other educational settings (Hakim, 2010). As we enter an era where traditional sources of education financing are increasingly constrained, exploring alternative, sustainable sources such as waqf can provide viable solutions for financing education, particularly for marginalized and vulnerable groups like orphans (Noor Ariffin et al., 2021). Therefore, policymakers should consider integrating Islamic philanthropy into their education financing policies, where appropriate, to foster inclusivity and equality in educational opportunities (Latief, 2013).

CONCLUSION

In conclusion, this study was designed to explore the Islamic philanthropy-based education financing strategies at Vocational High School Nurut Taqwa Songgon and their implications for orphan empowerment. The findings demonstrate that Vocational High School Nurut Taqwa employs a structured financing approach, leveraging immovable and mobile waqf. The education of orphans and underprivileged individuals is primarily financed by the waqif (donor) and nadzir (fund manager), supplemented by government contributions, community participatory funds, and financial assistance from the Foundation's owner. Under the Nurut Taqwa Foundation, the school provides free education through systematic budget planning and implementation



processes, ensuring transparency and accountability in fund management. This approach has resulted in significant outcomes, including providing free education and support to orphans and the wider community. These findings extend our understanding of the strategic use of waqf and Islamic philanthropy in education financing and their potential to empower marginalized individuals, providing valuable insights for policymakers, practitioners, and educators. However, given that the study explores a single institution's model, its findings may not be universally applicable. Therefore, Future research should investigate this model's applicability in different settings and cultural contexts and compare its efficacy against other financing models. Additionally, studies on the scalability of this model could provide insights into its potential for broader implementation. This research ultimately illustrates the potential of Islamic philanthropy, particularly waqf, in education financing and its significant role in strategic planning, transparent financial management, and community participation. Such insights are critical for developing innovative financing strategies that prioritize social equity and the empowerment of marginalized communities.

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