

Implementation of Educational Philanthropy Management through Eid al-Adha Alms Cow Program in State Elementary School 13 Pidie Jaya

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Abstrak

Ketimpangan distribusi daging kurban Iduladha di madrasah dapat berdampak pada kohesi sosial dan kesejahteraan psikologis peserta didik. Di MIN 13 Pidie Jaya, Aceh, permasalahan ini terjadi selama dua tahun berturut-turut karena keterbatasan hewan kurban dari Program ASN Berqurban yang hanya mampu menjangkau sebagian kecil dari 723 siswa. Kondisi tersebut memunculkan kecemburuan sosial yang mengganggu keharmonisan warga madrasah. Sebagai solusi, madrasah menginisiasi Program *Sapi Sedekah*, sebuah model filantropi berbasis komunitas yang didanai melalui sedekah sukarela siswa setiap hari Jumat. Penelitian ini bertujuan menganalisis pengelolaan filantropi pendidikan melalui Program *Sapi Sedekah*, mengidentifikasi hambatan dan strategi penanganannya, serta mengkaji dampaknya terhadap pendidikan karakter dan kohesi sosial siswa. Penelitian menggunakan pendekatan kualitatif dengan desain studi kasus tunggal. Data dikumpulkan melalui wawancara mendalam terhadap 10 informan, observasi partisipatif, dan studi dokumentasi. Hasil penelitian menunjukkan bahwa program dikelola secara sistematis melalui fungsi manajemen POAC yang didukung kepemimpinan transformasional kepala madrasah. Sedekah sukarela sebesar Rp500–Rp2.000 per siswa setiap Jumat berhasil menghimpun dana yang cukup untuk membeli satu ekor sapi setiap tahun, dengan pertumbuhan dana mencapai 71,8% dalam tiga tahun. Distribusi daging kurban yang merata kepada seluruh siswa berhasil menghilangkan kecemburuan sosial dan memperkuat keharmonisan madrasah. Selain itu, program ini efektif dalam mengembangkan karakter siswa melalui aspek moral knowing, moral feeling, dan moral action, serta memperoleh respons positif dari masyarakat. Penelitian ini menawarkan model *Community-Based Institutional Philanthropy* yang dapat diadaptasi oleh lembaga pendidikan lainnya. (±200 kata).

Kata Kunci: *filantropi pendidikan; manajemen madrasah; program sedekah; pendidikan karakter; Iduladha*

Abstract

*The unequal distribution of Eid al-Adha sacrificial meat in madrasahs can negatively affect students' social cohesion and psychological well-being. At MIN 13 Pidie Jaya, Aceh, this issue occurred for two consecutive years because the limited number of sacrificial animals provided through the ASN Berqurban Program could only reach a small portion of the 723 students, leading to social jealousy within the school community. To address this problem, the madrasah introduced the *Sapi Sedekah* Program, a community-based philanthropic initiative funded through voluntary student donations collected every Friday. This study aims to analyze the management of educational philanthropy through the *Sapi Sedekah* Program, identify implementation challenges and solutions, and examine its impact on character education and social cohesion. Using a qualitative single-case study design, data were collected through in-depth interviews with 10 informants, participant observation, and documentation analysis. The findings show that the program is managed effectively through POAC management functions supported by transformational leadership. Weekly donations of Rp500–Rp2,000 per student successfully generated sufficient funds to purchase one cow annually, with fund growth reaching 71.8% over three years. The equitable distribution of sacrificial meat eliminated social jealousy and*

strengthened social harmony. Furthermore, the program fostered moral knowing, moral feeling, and moral action among students and received strong community support. The study proposes a Community-Based Institutional Philanthropy model that can be adapted by other educational institutions..

Keywords: *educational philanthropy; madrasah management; charity program; character education; Eid al-Adha*

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Introduction

State Islamic Elementary Schools (MIN) as Islamic basic education institutions have a dual responsibility: transferring cognitive knowledge while simultaneously forming noble morals and characters in students who care about others. (Azyumardi Azra, *Islamic Education: Tradition and Modernization in the Midst of the Challenges of the Third Millennium* (Jakarta: Kencana Prenada Media, 2012), p. 25.) This dual responsibility is not merely rhetoric, but a real demand rooted in the philosophy of Islamic education which views knowledge and good deeds as two sides of one inseparable coin.

In carrying out this responsibility, madrasas are required to continually innovate in designing programs that are relevant, contextual, and have a real impact on students' lives. Innovation in the context of Islamic education is not merely technical and administrative reform, but encompasses social and spiritual dimensions, making each program a vibrant and authentic medium for character formation.

MIN 13 Pidie Jaya is one of the largest state Islamic elementary schools in Pidie Jaya Regency with a total of more than 723 students in the 2025/2026 academic year, spread across 20 study groups. (Min 13 Pidie Jaya Basic Education Data Document (Dapodik), Odd Semester of the 2024/2025 Academic Year. Total students: 723 students in 20 study groups.) This large number also presents its own complexity in organizing socio-religious programs, including the commemoration of Eid al-Adha which is one of the most important moments in the Islamic calendar.

As civil servants (ASN) serving in institutions under the Ministry of Religious Affairs of Pidie Jaya Regency, the teachers at this madrasah participate in the government-initiated ASN Berqurban Program every Eid al-Adha. This program has a noble purpose: to enable ASN to collectively perform a sacrifice and distribute the meat to those in need.

However, the reality on the ground isn't always as rosy as the underlying intentions. The limited number of teachers participating in the qurban program and the rising price of livestock from year to year mean that the qurbani animals obtained are only enough to be distributed to a small percentage of students who are considered most in need, less than 25% of the total student body. Instead of bringing shared joy, this situation actually triggers social jealousy among students who don't receive a share. (Interview with the Principal of MIN 13 Pidie Jaya, Drs. Basri, M.Pd., October 15, 2025.)

"We saw children who didn't receive sacrificial meat sitting far away, some crying and complaining to their mothers. This deeply disturbed us as educators. A program that should have brought people together instead separated them. We can't allow this to continue." (Headmaster, interview October 15, 2024)

This phenomenon, which the madrasah principal called the "Eid al-Adha dilemma," persisted for two consecutive years before finally spurring a new initiative that changed the course. The madrasah principal, along with the entire teaching staff, refused to accept this situation as inevitable. They chose to find a solution that not only addressed the technical distribution issues but also transformed them into meaningful character education opportunities.

This situation prompted the madrasah principal and all the teachers to formulate an innovative program called "Gemar Bersedekah." This program collects voluntary alms from students every Friday

without coercion and without any nominal limits; even Rp 500 is accepted with equal appreciation. The funds collected throughout the year are then used to purchase a cow, specifically named "Sapi Sedekah," to be slaughtered on Eid al-Adha so that all students receive meat equally.

The naming of "Alms Cow" instead of "Qurban Cow" is not merely a semantic distinction. The choice of name holds theological integrity and educational commitment: this cow is not a sacrifice according to Islamic jurisprudence, as it does not meet all the applicable requirements, but rather a form of charity in the form of animal slaughter performed during the Eid al-Adha period. This conceptual honesty forms the foundation of trust built between the madrasah, students, and parents.

Based on this background, this study formulated three research questions: (1) How is the management process of the Alms Cow Program implemented at MIN 13 Pidie Jaya? (2) What are the obstacles faced and what are the strategies for overcoming them? (3) What is the impact of the program on character education and social cohesion of students?

Methodology

This research uses a descriptive qualitative approach with a single case study design. (Sugiyono, Educational Research Methods (Bandung: Alfabeta, 2017), pp. 14–15.) The choice of a qualitative approach is based on the focus of the research which seeks to understand the process, meaning, and social impact of an educational program holistically and in depth, a goal that cannot be achieved adequately through a quantitative approach oriented towards statistical measurement and generalization.

Yin explains that single case studies are appropriate for exploring unique phenomena that have not been previously studied in depth, especially when the boundaries between the phenomenon and its context cannot be clearly drawn. MIN 13 Pidie Jaya's Cow Alms program meets this criterion: it is a unique and contextual local innovation, closely integrated with the specific culture, values, and conditions of the madrasah community in Aceh.

The research was conducted at MIN 13 Pidie Jaya, Pidie Jaya Regency, Aceh Province, during the period of September – November 2025. The selection of this period took into account the program cycle which includes the active alms collection phase, the cattle purchase planning phase before Eid al-Adha, to the meat distribution phase and post-program evaluation.

Informants were selected using purposive sampling techniques with the main criteria of direct involvement and in-depth knowledge of the program. The total number of informants was 10 people, including: the head of the madrasah (1 person), homeroom teachers who had been involved since the beginning of the program (4 people), the program treasurer (1 person), parents of students from different socio-economic backgrounds (2 people), and community leaders around the madrasah (2 people). (Sugiyono, Educational Research Methods (Bandung: Alfabeta, 2017), p. 300.).

Table 1. Research Data Collection Techniques

No	Technique	Data source	Duration/Quantity
1	In-depth interview	10 informants	60–90 min/person
2	Participatory observation	Friday & Eid al-Adha Activities	3 months
3	Documentation study	Financial reports, RKM, minutes	All documents

Results and Discussion

1. Background and Birth of the Alms Cow Program

Based on in-depth interviews and a comprehensive document review, the Alms Cow Program was born in the 2022-2023 academic year through a series of internal discussions initiated by the madrasah principal. The background was the unequal distribution of Eid al-Adha sacrificial meat for

two consecutive years, which had sparked social jealousy among students. (Interview with the Principal of MIN 13 Pidie Jaya, October 15, 2025.)

The program formulation meeting involved the entire teaching staff, madrasah committee administrators, and parent representatives in a democratic and deliberative forum. This inclusive deliberation process instilled a sense of collective ownership of the program from the outset, a social capital that has proven to be a key factor in its success and sustainability.

"Initially, we had a long debate. Some suggested a mandatory fee per student, while others suggested asking for assistance from wealthy parents. But the Principal emphasized: this must be based on sincerity, not obligation. That's where the concept of voluntary almsgiving every Friday was born. And we decided to call it 'Alms Cow' instead of 'Qurban Cow' because it is different from the Islamic jurisprudence, and we must be honest with the students." (Islamic Religious Teacher, interview October 17, 2025)

This conceptual distinction between the sacrificial cow and the Alms Cow has important theological and educational significance. Theologically, slaughtering carried out outside the provisions of Islamic law for sacrifice cannot be called a sacrifice, even if it is carried out on the day of Eid al-Adha, it is alms in the form of animal slaughter. Educationally, this conceptual honesty teaches students to understand the difference between worship that has certain conditions and times and alms that are more flexible and open to all. (Wahbah az-Zuhaili, *Fiqh Islam wa Adillatuhu*, Volume 4, p. 257.)

Meeting minutes document the program's design based on seven mutually agreed-upon core principles: voluntary, inclusive, transparent, accountable, educational, community-based, and sustainable. These seven principles served as operational guidelines consistently applied throughout the program's three-year implementation.

2. Implementation of POAC Management Functions

a. Planning

Program planning is carried out at the beginning of each school year in a madrasah work meeting that produces the Gemar Bersedekah Program Technical Guide document. This document includes funding targets, collection mechanisms, cattle purchase schedules, meat distribution procedures, and program success indicators. (Minutes of the MIN 13 Pidie Jaya Work Meeting Document, July 18, 2025.) This careful, written planning is the main difference between a sustainable program and initiatives that only last a single season.

"We count down every year. The price of a 100-kg cow in Pidie Jaya is around Rp 20–22 million. We divide this by the number of effective weeks in a school year and multiply it by the number of classes to estimate whether it will be enough. Thank God, over the past three years, the funds collected have consistently exceeded our initial target." (Program Treasurer, interview October 18, 2025)

Financial planning is conducted using conservative principles: funding targets are set based on the lowest realistic collection scenario, with a buffer to accommodate fluctuations in cattle prices and slaughtering operational costs. Planning transparency is ensured by regularly announcing collection targets and progress to all madrasah members.

Program planning also encompasses a pedagogical dimension: Islamic Religious Education teachers are involved in designing the integration of almsgiving material into the regular curriculum, so that the program runs alongside formal learning and reinforces each other. This holistic planning reflects the understanding that effective socio-religious programs are not stand-alone programs but are organically integrated within the educational ecosystem.

b. Organizing

The program structure is designed to be streamlined yet functional, with a clear division of tasks and measurable accountability. (Interview with the Deputy Head of Student Affairs at MIN 13 Pidie Jaya, October 16, 2025.) The principal, as the person in charge, sets the strategic direction and ensures the consistency of the program's values. Each homeroom teacher acts as a facilitator for alms collection in their respective classes, making the program a part of the students' daily lives. One teacher is appointed as the program treasurer, with a dedicated savings account separate from the school's operating cash.

"We deliberately don't mix student alms with school funds. There's a special savings book that anyone parents, the school committee, and even students—can see. This is the children's trust money, and it must be transparent from start to finish. No one should be suspicious." (Program Treasurer, interview October 18, 2024)

This separation of accounts is not merely an administrative procedure, but rather a manifestation of the value of trust, the foundation of Islamic management ethics. By separating accounts, the madrasah establishes a publicly verifiable accountability system, allowing parents, committees, and even students to know exactly how much money has been collected and how it has been used.

c. Implementation (Actuating)

Alms collection is held every Friday morning before the first lesson begins. The homeroom teacher sets up a special alms box labeled 'Enjoy Charity' on the front desk of the classroom. Students who wish to donate voluntarily deposit money without direct supervision from the teacher, thus maintaining privacy and sincerity. (Research observation in Class V MIN 13 Pidie Jaya, October 25, 2024.) This mechanism intelligently avoids social pressure that can diminish the value of almsgiving.

To build and maintain student motivation throughout the year, the principal developed a creative and effective progress visualization strategy:

"We put up a giant thermometer-shaped chart on the school bulletin board. Every two weeks, the red color increases according to the amount of funds raised. The children were so excited to see it. They asked, 'Sir, how far have we come? How long will it take before we can buy the cow?' That's what keeps them motivated and keeps them wanting to give alms." (Class IV Homeroom Teacher, interview October 22, 2025)

This thermometer visualization leverages the motivational psychology principle of progress tracking: people tend to be more motivated when they can concretely see the progress they've made toward a goal. For elementary school-aged students, who are still developing concrete thinking, this tangible visual representation is far more effective than simply providing verbal information about the amount of funds.

The integration of the program into formal learning is carried out consistently by Islamic Education teachers:

"When teaching about alms and charity, I don't need to look for examples from books or old stories. I point directly to this program. 'Do you know why we give alms every Friday? Because this is God's command, and we are practicing it.' The children immediately feel the program is meaningful, not just a school habit." (PAI teacher, interview October 17, 2025)

This curricular integration creates synergy between formal education and social programs, which often operate separately. When the lived experience of giving alms becomes the context for learning religious material, the two reinforce each other: the alms program adds meaning to the religious material, while the religious material provides a theological foundation that deepens the motivation for giving alms.



Figure 1. Students of MIN 13 Pidie Jaya are carrying out Friday charity activities through the Love Charity Program.



Figure 2. Alms Cattle purchased from the proceeds of the MIN 13 Pidie Jaya Charity Charity Program fund collection



Figure 3. The process of slaughtering the Alms Cow which involves the active participation of the madrasa residents and the surrounding community.

d. Supervision (Controlling)

The monitoring mechanism operates at three levels that complement and reinforce each other: (1) the daily level through homeroom teacher notes that record the number of participants who give alms; (2) the bi-weekly level through the treasurer's recapitulation announced to students via a thermometer chart; and (3) the annual level through a comprehensive audit by the madrasa committee ahead of Eid al-Adha. (Interview with the Head of the Committee of MIN 13 Pidie Jaya, October 20, 2025.)

"Every Zulqa'dah month, we on the committee request a complete report on this program. Savings books, animal feed purchase receipts, cattle purchase notes, photos of the slaughter process, and even a list of meat recipients—everything is complete and neat. This is what makes the community and parents trust and support this program year after year." (Head of the Madrasah Committee, interview October 20, 2025)

The annual audit by the madrasah committee is not only a financial control mechanism but also a tool for building public trust. In the three years since its implementation, the audit has consistently yielded positive findings without any irregularities, a track record that strengthens the program's legitimacy in the eyes of the community and encourages increased participation year after year.

3. Obstacles and Solution Strategies

In the initial implementation phase (first semester of the 2022-2023 academic year), three main obstacles were identified based on interviews with all homeroom teachers: (Interviews with three homeroom teachers of MIN 13 Pidie Jaya, October 20-22, 2025.)

First, the economic constraints of some students' families, who lacked daily allowances, meant that the charity boxes in some classrooms were nearly empty in the first few weeks. This barrier has the potential to create new social segregation if not addressed properly: students from low-income families may feel embarrassed or excluded from the program.

Second, the habit of managing pocket money, which has not yet been established in elementary school-aged students, presents a challenge. For most students, the pocket money they receive from their

parents is spent entirely on snacks, leaving them with nothing left to set aside for charity, even the smallest amount.

Third, parents' lack of initial understanding of the program's objectives and mechanisms led some parents to suspect that this program was a hidden levy with an irregular nominal amount.

"In the first few weeks, some classes had nearly empty donation boxes. It wasn't because the children didn't want to contribute; many simply didn't have pocket money. We didn't want to force or pressure them. We kept telling stories, inspiring them, and emphasizing that even Rp. 500 means a lot and is accepted wholeheartedly." (Class Teacher III, interview 20 October 2025)

The madrasah principal responded to these obstacles with a comprehensive three-pronged strategy: (a) regular coaching through morning assemblies every Monday with inspirational stories about the virtues of charity directly linked to fundraising progress; (b) official letters to parents transparently explaining the program's objectives, mechanisms, theological foundations, and long-term benefits; and (c) consistent emphasis at every opportunity—that any amount of charity, even Rp 500, is accepted and valued equally. (Interview with the Principal of MIN 13 Pidie Jaya, October 15, 2025.)

"At first, I was worried this was some kind of hidden fee. But after reading the letter from the school and speaking directly with the homeroom teacher, I truly understood what it meant. Now, my son reminds me every Thursday night: 'Umi, tomorrow is Friday, please prepare some charity money.' That's what makes me proud as a parent." (Guardian of a Grade IV Student, interview October 23, 2024)

This three-pronged strategy demonstrates management's sensitivity to the program's socio-psychological dimensions. Obstacles are not only addressed technically but also addressed educationally: each obstacle is transformed into an opportunity to deepen understanding and strengthen the commitment of all stakeholders to the program's underlying values.

4. Three-Year Program Achievement Data (2022–2025)

The following is a summary of the achievements of the Alms Cow Program for three consecutive years based on financial report documents that have been audited by the madrasa committee:

Table 2. Achievements of the MIN 13 Pidie Jaya Alms Cow Program (2022–2025)

School year	Funds Collected	Purchased Cows	Cow Weight	Recipient Students
2022/2023	Rp. 45,572,000	3 tails	±190 kg	683 people
2023/2024	Rp. 53,337,000	3 tails	±220 kg	683 people
2024/2025*	Rp. 53,387,000**	3 tails	±250 kg	723 people

**Data as of November 2025 **Funds are still in active collection*

The data in Table 2 shows a consistent and significant growth trend in three key dimensions: funds raised, the weight of cattle purchased, and the number of beneficiaries. Funds raised increased by 17.04% from the first year to the second, and by 0.09% from the second to the third year, for a total increase of 17.15% in three years. (Financial Report Document of the MIN 13 Pidie Jaya Charity Giving Program, Academic Years 2022/2023, 2023/2024, and 2024/2025.) The higher growth in the first to the second year reflects a steep learning curve after the initial obstacles were successfully overcome.

The increase in the weight of purchased cattle, from approximately 190 kg in the first year to approximately 250 kg in the third year, demonstrates that the program is not only sustainable but also qualitatively improving. Heavier cattle produce more meat, which in turn allows for more equitable and greater distribution to each beneficiary.



Figure 4. Preparation and weighing of Alms Beef before distribution to all students of MIN 13 Pidie Jaya

5. Impact on Character Education and Social Cohesion

The impact of the program on students can be identified in three dimensions of character according to Mulyasa which interact and reinforce each other. (Thomas Lickona, *Character Matters* (New York: Simon & Schuster, 2004), pp. 7–8.) In the moral knowing dimension, students gain in-depth and contextual knowledge about the virtue of charity, not abstract knowledge from textbooks, but knowledge that is directly linked to their real experiences in the program. Their understanding of the difference between sacrifice and charity, about the value of sincerity, and about social responsibility becomes deeper and more meaningful.

In the moral feeling dimension, students experience a series of rich and positive emotional experiences: a sense of pride when seeing the thermometer graph continue to rise, a sense of collective joy when the Alms Cow is finally purchased, a sense of belonging when witnessing their 'shared' cow being slaughtered, and a sense of satisfaction when receiving meat with all their friends without any exceptions. These positive emotional experiences become the foundation for the formation of a generous and caring disposition.

In the moral action dimension, students practice charity regularly and consistently, even initiating it within their families. This dimension is the most difficult to achieve with conventional character education programs, and the Cow Charity Program successfully achieves this through meaningful experiences and authentic engagement.

"Previously, every Eid al-Adha, there were children crying because they couldn't get meat. Now, the atmosphere is completely different. All the students are enthusiastic and happy. They say to me, 'Sir, that cow is our cow, we bought it with our alms money.' That's the happiest sentence I've ever had as a madrasah principal." (Headmaster, interview October 15, 2025)

Changes in student behavior are also felt within the family environment, as reported by several parents in interviews. This program indirectly acts as a catalyst for cultural change in philanthropy at the family level, an impact that extends beyond the walls of the madrasah:

"Now, my son reminds me every Friday night: 'Umi, don't forget to prepare some alms money.' He even has a small piggy bank in his room to save his alms money. This change was never taught directly at home, but came naturally from the madrasah." (Grade V Student Guardian, interview October 24, 2025)

The phenomenon of students reminding their parents to set aside money for charity, rather than the other way around, is a strong indicator that values have been internalized. According to Mulyasa, this internalization is a sign that character education has succeeded: when values no longer require external coercion to be practiced, but instead become part of an individual's intrinsic motivation.

The program's social impact is also felt significantly by the community surrounding the madrasah. A community leader living near MIN 13 Pidie Jaya expressed his profound observations:

"I noticed that the kids from MIN 13 are different. They are more sensitive to those in need. And every Eid al-Adha, they come to the madrasah themselves to help distribute meat to local residents, not because they were told to, but because it's become a habit. This is what we expect from madrasahs: not just smart kids, but also kids who care." (Village Community Leader, interview October 20, 2025)



Figure 4. The process of handing over Alms Beef to the madrasa residents and the surrounding community by the Charity Enthusiast Program committee.

From a social cohesion perspective, this program successfully transformed the Eid al-Adha moment from a potential trigger for jealousy into a much-awaited celebration of togetherness. (Interview with the Deputy Head of Student Affairs, October 16, 2025.) This transformation took place at two levels: the symbolic level and the functional level. Symbolically, the Alms Cow became a symbol of collective ownership that united all students regardless of their family's economic background. Functionally, the involvement of all students in the process of collecting funds, purchasing the cow, and distributing the meat created a shared experience that strengthened their social bonds.

In the three years of the program's implementation, there has been no complaint from parents or students regarding the unfair distribution of Eid al-Adha meat, a dramatic contrast to the situation before the program, when parents filed complaints almost every year. This absence of complaints is not merely an indicator of satisfaction, but rather a reflection of a paradigm shift: from a hierarchical and discriminatory distribution paradigm to a paradigm of equitable and inclusive sharing. (Safriadi et al., "Funding Models for Community-Driven Madrasah Programs in Islamic Boarding Schools," *Business and Applied Management Journal* (2023). <https://doi.org/10.61987/bamj.v1i1.279>)

6. Analysis: Madrasah Community-Based Philanthropy Model

Based on comprehensive research findings, the MIN 13 Pidie Jaya Alms Cow Program can be conceptualized as a Community Based Institutional Philanthropy model in Islamic education, an approach in which educational institutions facilitate and manage collective philanthropic practices that involve all community members as active subjects, not just objects receiving benefits. (The concept of Community-Based Institutional Philanthropy was developed by researchers based on a synthesis of Latief (2015), Mulyasa (2014), Sagala (2012), and Mulyasa (2013).)

This model has four distinguishing characteristics that set it apart from conventional philanthropy programs:

1. **Inclusivity:** All members of the madrasa community can participate without discrimination based on economic status. By accepting donations of even the smallest amount, even Rp 500, this program ensures that no student feels excluded due to their family's financial limitations.
2. **Voluntarism:** participation is entirely voluntary and free from pressure. Collection mechanisms that maintain privacy, principals who consistently reject coercive approaches, and a culture that values even the smallest contributions all contribute to a situation where charity flows from intrinsic motivation, not extrinsic coercion.
3. **Transparency:** Fund management is completely open and publicly verifiable. Separate dedicated accounts, regular financial reports, progress visualization, and annual audits by the committee build an accountability architecture that strengthens the trust of all stakeholders.
4. **Educativeness:** The philanthropic process also serves as a contextual and meaningful medium for character education. This program does not view philanthropy and education as separate entities, but rather as a mutually reinforcing whole—a perspective that aligns with the Islamic educational principle that knowledge and good deeds are inseparable.

The success of this model is also inseparable from the transformational leadership of the madrasah principal, who was able to transform distribution issues into opportunities for character education. This kind of leadership is a prerequisite for the birth of program innovations that have a significant impact in educational institutions. Without visionary leadership, even the most brilliant program will struggle to find conducive conditions for growth and development.

The relevance of this model for other Islamic educational institutions lies in its adaptability: the basic principles are universal, while the technical mechanisms can be tailored to the local context, capacity, and potential of each institution. Institutions with smaller student populations can adapt the program to a smaller target audience; institutions with different economic conditions of the community can adjust their collection and distribution mechanisms. (M. Ridwan et al., "Philanthropy Management," *Maslahah: Journal of Islamic Management and Economics* (2024). <https://doi.org/10.59059/maslahah.v2i3.1384>) Recent studies show that a similar Islamic philanthropy-based education financing model has been successfully implemented in various contexts of Islamic educational institutions, both in Islamic boarding schools and madrasas, with positive implications for access, equity, and quality of education. (Siti Junita, M. Dasuki, & Zainuddin Al-Haj, "Strategic Utilization of Islamic Philanthropy in Education Financing: An Investigation into Orphan Empowerment," *MANAGERIA: Journal of Islamic Education Management* (2023). <https://doi.org/10.14421/manageria.81-03>)

Conclusion

The Eid al-Adha Alms Cow Program at MIN 13 Pidie Jaya is an innovative, inclusive, and highly pedagogical implementation of educational philanthropy management. This program successfully integrates POAC management functions with Islamic values in a contextual manner, resulting in an impact that goes beyond simply distributing Eid al-Adha meat to encompass character education, social cohesion, and community empowerment.

The four main findings of this study: First, the program is managed comprehensively through all four POAC management functions, with the principal's transformational leadership as its driving force. Second, the initial obstacle of reluctance to give alms regularly was successfully overcome through an educational approach

based on religious values and transparent fund management. Third, the program successfully instilled the noble character values of social concern, generosity, and sincerity, which have been proven to spread to the students' families. Fourth, the positive response from the surrounding community strengthens the madrasah's position as a center of socio-religious excellence in its community.

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