

**THE HIERARCHY OF FINANCIAL INDEPENDENCY IN THE
MUHAMMADIYAH'S ORPHANAGES MANAGEMENT YOGYAKARTA:
An AHP and SWOT approach**

Azmi Najmimudin Azhari

ABSTRACT

This study aims to analyze the 7 Muhammadiyah's orphanages financial independency i.e Panti Asuhan Muhammadiyah Wates, Panti Asuhan Muhammadiyah Tuksono, Panti Muhammadiyah Nanggulan, Panti Asuhan Muhammadiyah Seyegan, Panti Asuhan Yatim Putri Aisyiyah, Panti Asuhan Ahmad Sudjari, and Panti Asuhan Yatim Dhuafa Muhammadiyah Prambanan in D.I. Yogyakarta province. This study uses qualitative research methods with data are obtained through interviews, questioner, document studies and observation. This research process use Analytical Hierarchy Process and SWOT approaches.

The finding of this study is the orphanages fund resources obtained from the donor namely permanent donor, incidental, social service and government, permanent business, and seasonal business. While the orphanages fund allocation goes to foster children's skill improvement, foster children's tuition fee, orphanages development fund, orphanages activities, kitchen support (consumption)/daily needs, orphanage's saving/investment and foster children's saving/investment. Four of out seven orphanages prioritize and allocate the fund to foster children's skill improvement, while the rest allocates their fund for orphanage development, foster children's saving/investment, and orphanage's saving/investment.

Keywords: *Orphanage, Financial Independency, Muhammadiyah, Waqf.*

A. RESEARCH BACKGROUND

Some scholars say that the first waqf performer was Umar bin Khattab where he got a suggestion from Rasulullah SAW to inaugurate his land in Khaibar (Aini, 2014). The Hadith which states that Umar bin Khattab has represented is:

"It is narrated from Ibn 'Umar that Umar Ibn Khattab acquired the land (garden) in Khaibar, then he came to the Prophet (s), saying," O Messenger of Allah, I have acquired the land which I have never acquired better than myself for the land, what do you command

(me) to do about it? ". The Prophet (SAW) replied, "if you will, you will endure it and you are denied (the result)". Ibn Umar said, "So Umar gave the land (by requiring) that the land was not sold, not granted, and not inherited, that is to the needy, relatives, riqab (slave), sabilillah, guest and ibnu sabil. It is not sinful for the man who manages to eat from the produce of the land morally (naturally) knows to feed a friend, without making it a possession."

According to Budiman (2014) waqf has given socioeconomic role in the history of Islamic civilization significantly. The important role played by waqf has implicated and has an important impact on the economy generally. The rapid development of waqf has a positive impact on the welfare of the wider community. In this modern era, the utilization of waqf properties is not only used for the sake of worship such as build mosques, but also there have many innovations been done through the utilization of waqf properties. The real examples are the establishment of shopping centers, hotels, educational institutions and even social and humanitarian agencies which is built on the land of waqf. As performed by Persyarikatan Muhammadiyah by establishing a social and humanitarian institution on the waqf land.

Muslims are required to help everyone as the syari'ah has commanded us. There is no limitation to help someone who is in distress regardless of religion, race, and color. Especially for orphans who really need love and help in order to get a decent life. Islam strongly advocates helping and orphaning because they are also worthy living beings to be given help, compassion, and compensation.

The virtue of sponsoring orphans encourages the Muhammadiyah to provide real action by establishing various businesses, better known as the

Muhammadiyah business charity (amal usaha muhammadiyah), such as educational institutions, providing health services and establishing social institutions (orphanages) (Abror, 2012). As a movement of Islamic da'wah that has the social ideals of realizing the Islamic community which is truly the basis of Muhammadiyah philosophy.

What Muhammadiyah does is to formulate a theology based on Al-Maun's al-Qur'an which is interpreted to be the three main activities of education, health and the pauper of the poor (establishing orphans) (Qodir, 2008). Al-Maun's theology is oriented on three things: schooling, healing, and feeding gave birth to a new idea for Muhammadiyah to make a breakthrough by establishing an orphanage built on waqf land. Thus, orphans abandoned on the streets can get a decent shelter, and get access to education easily and freely. The idea is derived from Al-Maun's theology in which Muhammadiyah provides compensation to the poor and orphans. It is categorized into feeding that requires Muhammadiyah to feed the poor and orphans (Qodir, 2008).

B. RESEARCH QUESTION

What economic potential hierarchy can be built by Yogyakarta Muhammadiyah orphanages for financial independence?

C. RESEARCH OBJECTIVE

This research will analyze the economic potential that exists in Muhammadiyah's orphanages Yogyakarta. In addition, To provide the information for Persyarikatan Muhammadiyah and the donors about the

sources of income generation existed in the Muhammadiyah orphanages and their effort to fulfill their needs.

D. RESEARCH BENEFIT

The output generated from this research is expected to provide benefits for:

1. Providing benefits for the orphanage as a research object in the form of new concepts and innovations that can be developed.
2. Providing benefits for Muhammadiyah organization for it can innovate the allocation of funds for orphanages. So that funds can be used for special purpose.
3. Provide benefits to all social institutions in Indonesia and provide new insights for them on how to develop orphanages on their own feet.
4. This research can be utilized by the next researcher on the **development of orphanage institution.**

E. THEORETICAL BASIS AND LITERATURE REVIEW

Literary empowering means the process, the way. The empowerment is the ability to do something or the ability to act in the form of mind and effort (Depdiknas, 2003). According to Sadan (1997) empowerment is a transition process from a condition of powerlessness to a condition of relative control over one's life, destiny and, the environment.

Community empowerment aims to help people achieve the circumstance (condition) or outcome in which people have the power,

power, and knowledge to meet their needs, whether physical or economic. In addition, people will have confidence, able to convey aspirations, have a livelihood, participates in social activities and independently in carrying out their obligations. Mardikanto (2013) in his book entitled (Pemberdayaan Masyarakat dalam perspektif kebijakan publik) explains that empowerment is a series of activities which aim to strengthening and optimizing the competitiveness of weak groups in society.

In order to achieve these objectives, the community is required to participate from the stage of decision-making, enjoyment of results and evaluation. So people are aware that their participation changes their mindset and knows the problems they face. Here are some theories used in community empowerment:

1. Dependence Theory

In the context of empowerment, dependency theory is associated with a power which is usually in the form of money/capital ownership. To achieve a power /strong/independent condition, a group of people must have strong financial/capital. In addition to money/capital, knowledge/knowledge and aspects of people/large groups of people/masses must also be owned so that the group has power. The group that has power will be empowered.

2. Ecological System Theory

Developed by psychologist Urie Bronfenbrenner, ecological systems theory explains how human development is influenced by

different types of environmental systems. One of the primary settings in which youth spend their out-of-school hours is in organized activities, which include extracurricular activities, after-school programs, and activities at community-based organizations. Much research on out-of-school activities has utilized ecological systems theory to understand how activities foster positive, healthy development of youth from different backgrounds (Andrea & Mahoney, 2017).

F. METHODOLOGY

This research uses qualitative research methods where researchers do the research and examine individuals or groups in detail. Qualitative research begins with an analysis that will be done based on theory related to individual and group's social problems (Cresswell, 2007: 37).

This research used analytical hierarchy process (AHP) and SWOT approach to analyze the fund resource priority and the fund allocation priority. In addition, the researcher used SWOT approach to find the best strategies for improving the orphanages. The key informants in this research were the leader, care taker and the expert on orphanages. While the objects of this research were 7 muhammadiyah's orphanages in D.I. Yogyakarta province i.e. Panti Asuhan Muhammadiyah Wates, Panti Asuhan Muhammadiyah Nanggulan, Panti Asuhan Muhammadiyah Seyegan, Panti Asuhan Muhammadiyah Tuksono, Panti Asuhan Ahmad Sudjari, Panti Asuhan Yatim Putri Aisyiyah, Panti Asuhan Yatim Dhua'fa Prambanan.

G. FINDING

TABLE 1.1
Orphanages Fund Allocation Priority

NO	Orphanages	The Criteria Of Priority						
		Foster Children's Skill Improvement	Foster Children's Tuition Fee	Orphanages Development Fund	Orphanages Activities	Kitchen Support(Consumption)/Daily Needs	Orphanages's Saving/Investment	Foster Children's Saving/Investment
1	Panti Asuhan Muhammadiyah Wates	5	3	1	4	2	6	7
2	Panti Asuhan Muhammadiyah Tuksono	1	5	6	4	7	3	2
3	Panti Asuhan Muhammadiyah Nanggulan	3	7	4	5	6	2	1
4	Panti Asuhan Muhammadiyah Seyegan	7	6	4	5	3	1	2
5	Panti Asuhan Ahmad Sudjari	1	6	2	7	5	3	4
6	Panti Asuhan Yatim Putri Aisiyah	1	3	4	2	7	6	5
7	Panti Asuhan yatim Dhuafa Prambanan	1	6	5	2	7	3	4

Source: preliminary research processed.

Table 5.1 indicates that 4 of out 7 orphanages prioritized the use of funds to improve foster skills. Those orphanages are Panti Aushan Ahmad Sudjari, Panti Asuhan Muhamadiyah Tuksono, and Panti Asuhan Yatim Dhuafa Prambanan. It seems that the foster children's future is the main priority of some orphanages. The orphanage provides the foster children to go to school and all the tuition fee will be covered by the orphanage. What foster children to do are only learning and utilize the opportunity. Orphanages also focus on foster children's skill improvement so that they can be better prepared when they no longer occupy an orphanage. The focus of the orphanage in foster children's skill improvement is supported by donor. Fund allocation for foster children's skill improvement is the most priority in some orphanages, even compared to foster children's tuition fee.

Different things happen at the orphanage muhammadiyah Wates, this orphanage allocates funds for orphanage development as its main priority. Panti Asuhan Muhamadiyah Wates builds several building such as the construction of a multipurpose building that can be used for wedding, thanksgiving, meetings, and others.

**Table 1.2
Orphanages Fund Resources Priority**

NO	Orphanages	Foster Children's Skill Imprvoment					Foster Childrens' Tuition Fee					Orphanages Development Fund					Orphanages Activity					Kitchen Support(Consumption)/Daily Needs					Orphanages's Saving/Investment					Foster Children's Saving/Investment				
		P D	I	S S G	P B	S B	P D	I	S S G	P B	S B	P D	I	S S G	P B	S B	P D	I	S S G	P B	S B	P D	I	S S G	P B	S B	P D	I	S S G	P B	S B					
1	Panti Asuhan Muhammadiyah wates	1	2	3	4	5	1	3	2	5	4	2	1	3	4	5	1	3	2	4	5	1	2	3	4	5	3	2	1	4	5	3	2	1	4	5
2	Panti Asuhan Muhammadiyah Nanggulan	4	5	1	3	2	2	3	5	1	4	3	5	1	4	2	4	5	3	2	1	1	5	4	3	2	2	5	4	3	1	4	5	3	2	1
3	Panti Asuhan Muhammadiyah Tuksono	1	4	5	3	2	2	5	4	3	1	1	5	4	3	2	2	5	4	1	3	5	2	4	3	1	5	3	1	4	2	1	5	4	3	2
4	Panti Asuhan Muhammadiyah Seyegan	5	4	2	1	3	5	4	3	2	1	5	4	3	2	1	4	5	2	3	1	1	2	3	5	4	5	4	2	3	1	5	3	4	2	1
5	Panti Asuhan Yatim Dhuafa Prambanan	1	5	4	3	2	1	4	5	3	2	3	5	4	2	1	4	5	2	1	3	5	3	4	1	2	4	5	2	1	3	3	5	4	1	2
6	Panti Asuhan Ahmad Sudjari	1	5	4	2	3	2	5	4	1	3	2	4	5	1	3	2	5	3	1	4	2	3	4	1	2	2	5	3	1	4	5	2	3	1	4
7	Panti Asuhan Yatim Putri Aisiyah	4	5	3	2	1	4	5	3	1	2	4	3	5	1	2	4	5	3	1	2	3	5	4	1	2	5	4	3	2	1	4	5	3	2	1

Source: preliminary research data, processed.

Note: PB (Permanent Business), I (Insidental donor), SSG (Social service and government), PD (Permanent donor), and SB (Seasonal business).

The table above shows that every criterion or program carried out by an orphanage has a more dominant source of funds. The criteria for foster children's skill improvement are mostly funded from the permanent donor such as Panti Asuhan Muhammadiyah Prambanan, Panti Asuhan Muhammadiyah Tuksono, Panti Asuhan Muhammadiyah Wates, and Panti Asuhan Ahmad Sudjari orphanage. Permanent donors are still more dominant in funding the foster children's skill improvement because almost all orphanages or Child Welfare Institutions (LKSA) get funding from permanent donors. Although the reality is not only from permanent donors, but also there are funds obtained from incidental donors.

Foster children's tuition fee in Panti Asuhan Muhammadiyah Wates and Panti Asuhan Yatim Dhuafa Muhammadiyah Prambanan obtain funds mostly from permanent donor. Sometimes donors give mandate to the orphanages on the use of funding term, as well as at Panti Asuhan Muhammadiyah Wates. On the other hand, Panti Asuhan Muhammadiyah Wates gets more dominant funds mostly from social services and the government for foster children's saving/investment. The social service mandates funds given specifically for foster children's saving and other activities such as tuition fees etc.

As for orphanages development fund, Panti Asuhan Muhammadiyah Tuksono get more dominant funds derived mostly from permanent donors and permanent businesses they have. To cover the considerable cost of

development, Panti Asuhan Muhammadiyah Tuksono is assisted by the business they run since a few years ago. The businesses they run are cooperatives, LPG gas stations and refills of drinking water. The profits are used to cover the shortage of development costs and fulfill their daily needs.

Financing for consumption and the needs of orphanage become one of the primary needs that must be fulfilled. The level of urgency of high consumption needs forces the pant up care to always provide food for the foster children. Not infrequently orphanages require a large cost to meet their consumption needs. One reason is that large number of foster children who are living in the orphanage. Surely they should be given enough nutrition to maintain their health and endurance.

To meet the needs of high consumption is usually aided by donations from donors. Permanent or incidental donors are usually the biggest contributors to cover the cost of consumption. But there is also a social agency that explicitly specifies the donations given only used for consumption or feeding. Suppose the Panti Asuhan Yatim Dhuafa Prambanan gets fund from the social department of the province D.I.Y specifically for consumption.

H. CONCLUSION AND RECOMMENDATION

1. Conclusion

- a. Muhammadiyah orphanages located in D.I.Y province have the same funding sources such as permanent donor, incidental, social and government service, permanent business, and the last is seasonal business.
- b. The funds allocates for the foster children's skill improvement, the foster children's tuition fee, orphanages development fund, orphanage activities, kitchen support (consumption)/daily needs, orphanage's savings/investment and Foster children's saving and investment.
- c. The finding indicates that four out of seven orphanages spend the most funds for the foster children's skill improvement. The rest is used for orphanage development fund, followed by the purpose foster children's saving/investing. Panti Asuhan Muhammadiyah Tuksono, Panti Asuhan Yatim Dhuafa Prambanan, and Panti Ashuan Ahmad Sudjari spend the most funds for the foster children's skill improvement. While the Panti Asuhan Muhammadiyah Wates's main priority is the orphanages development fund. Panti Asuhan Muhaammadiyah Nanggulan's main priority is the foster children's saving/investment.
- d. Donors remain a top priority as advocates for the progress of any program undertaken by the orphanage, almost all of the criteria received funding from permanent donors.

2. Recommendation

- a. The orphanage's potential should be maximized as best as possible. The existing potential can be developed into a profitable and sustainable business. Therefore, orphanages are able to create welfare for the foster children.
- b. Orphanages are required to be strongly independent from various aspects, mostly in financial aspect. The dependent of foster children to the orphanage can be reduced by creating the independence environment and empowering them with skill and financial management training which started in the early stage.
- c. A specification skill is needed by each orphanage among skill they have. It means the orphanage can develop the prior potential they have and execute it as a representing business unit to support orphanage economy.

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