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CHALLENGES IN IMPLEMENTING THE PESANTREN ENDOWMENT FUND: A STUDY OF PRESIDENTIAL REGULATION NUMBER 82 OF 2021 ON OPERATIONAL FUNDING OF PESANTREN

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ABSTRACT

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Pesantren has historically demonstrated self-autonomy in institutional management and finance. The forthcoming regulations governing pesantren funding provide several challenges for pesantren management. This study uses a descriptive qualitative method to examine the government's readiness to execute the Presidential Regulation (Perpres) on funding for the pesantren operations. The results of the study indicate that the government's readiness to execute the pesantren endowment fund involves the establishment of regulations as technical guidance and instructions for implementing the policy. The response of pesantren management to implementing the Perpres on funding for pesantren is predominantly positive. They fully support the implementation of the regulation that would allocate funding for pesantren. However, socialization and formulation of the regulation technical instructions and the legal derivatives from the pesantrenrelated policy are essential in executing the Perpres for the execution and implementation of pesantren endowment funds.

1. Introduction

Pesantren, or Islamic boarding schools, are non-formal educational religious-based institutions representing traditional Islamic education in Indonesia. Pesantren emerged as an integral part of the dissemination and internalization of Islam during its first propagation. The existence of pesantren exemplifies a significant facet of the Indonesian nation's struggle.¹

The history of pesantren follows the history of religious education in Indonesia. Zamakhsari Dhofier stated that pesantren have existed since the 16th century AD,² although Martin Van Bruinnessen contended that the educational model of Islamic boarding schools was first established in the late 18th century AD.³ However, it must be acknowledged that pesantren represent a cultural heritage that persists in the modern period, exhibiting multiple features and variations.

In several works of literature, the term "pesantren" refers to a set of five important characters. The first is the existence of a pondok—a location or area designated for the accommodation of santri, pesantren students. The second is the presence of learners or santri, individuals who pursue education. The third is the mosque building for a place of worship, which serves as the pesantren's central hub for activities. The fourth is the presence of kyai, a term for someone who possesses charisma, benefits in terms

¹ M Arifin., *Pesantren: Sejarah, Pemikiran, Dan Peranannya Dalam Pembangunan*, Sukoharjo, Pustaka Setia, 2016, page. 45.

² Zamakhsyari Dhofier., Tradisi Pesantren: Studi Tentang Pandangan Hidup Kiyai, Jakarta, LP3ES, 1981, page. 78.

³ Martin van Bruinessen., Kitab Kuning Pesantren Dan Tarekat, Bandung, Mizan, 1995, page. 78.

of religion, and an instructional role that involves imparting knowledge. The last is the use of *kitab kuning*, literally translated as "printed-yellow book," which serves as the feasible primary source of knowledge for Islamic studies.⁴ It appears that the implementation regulations on pesantren have accepted these five characters.⁵ Several parties have concerns about the final two characters, the aspects of kyai and kitab kuning; for instance, the requirement that kyai should have a pesantren education or become the pesantren alums is considered limiting because many pesantren does not fulfill the requirement.⁶

Pesantren subsequently obtained legal status within Indonesia's educational system. Law Number 18 of 2018 granted pesantren legal standing as state-recognized educational institutions.⁷ A significant aspect of the new law is the acknowledgment of certificates for pesantren graduates, enabling them to pursue advanced formal education. The government's commitment to fortifying pesantren is further shown by the 2021 Presidential Regulation (Perpres, *Peraturan Presiden*) regarding funding for these institutions.⁸ The Perpres regulates the financial support of pesantren, with one of the sources being the pesantren endowment fund. This endowment fund for pesantren will ensure the sustainability of their operations.

The government's introduction of laws regulating funding for pesantren has to, of course, be accompanied by financial accountability. The issue is that, until recently, pesantren have been operating as non-formal institutions, with their budgeting and expenditures managed independently by the institutions themselves. Subsequent budgeting dependent on administrative accountability will undoubtedly present a cultural shock for pesantren managers. They require various financial management competencies to prevent future issues.⁹

The Perpres on the pesantren endowment fund is a decree issued by the President of Indonesia to provide financial support and aid to pesantren within the country. This regulation aims to enhance the quality of education in pesantren and provide the necessary resources to elevate their capacity to present excellent Islamic education.¹⁰

The Perpres on the pesantren endowment fund delineates the management and oversight procedures for funds allocated to pesantren. This measure is implemented to guarantee that the allocated funds are utilized solely for advancing education and developing pesantren while also preventing any potential misuse or embezzlement of funds.

Besides being financially supported by the parents of santri or students, numerous pesantren are presently encouraging entrepreneurship. The outcomes of this entrepreneurial endeavor are partially utilized to facilitate the organization of pesantren. Numerous pesantren have established autonomy and entrepreneurial ventures centered around their students. A santri council was established to oversee entrepreneurship initiatives, alumni service activities, specialized curriculum, and entrepreneurship development instruction¹¹, including individuals engaged in online entrepreneurship via digital marketing.

⁴ Firdaus Wajdi, Dini Fadhilah, and Mushlihin Mushlihin., Pesantrents and Multicultural Value in a Multi-Ethnic Society, *Penamas*, Vol.33 No.2, 2020, page. 241–58.

⁵ Muhammad Usman and Anton Widyanto., Undang-Undang Pesantren: Meneropong Arah Kebijakan Pendidikan Pesantren Di Indonesia, *Ar-Raniry, International Journal of Islamic Studies*, Vol.8 No.1, 2021, page. 57–70.

⁶ Edi Irawan., Pola Pengembangan Kemandiran Kewirausahaan Pondok Pesantren Berbasis Santri (Studi Kasus Pondok Pesantren Nurul Hakim Kediri Lombok Barat), *Jurnal Ekonomi Dan Bisnis Indonesia Ust*, 2019, page.35.

Yosef Heristyo Endro Baruno, Rinto Hasiholan Hutapea, and Yudhi Kawangung., Mendialogkan Rancangan Undang-Undang Pesantren Dan Pendidikan Keagamaan, *Pengarah: Jurnal Teologi Kristen*, Vol.3 No.1, 2021, page. 16–25.
Ade Dedi Rohayana., Tantangan Dan Peluang Pesantren: Pasca Undang-Undang Pesantren, 2019.

Muhiyi Shubhie., Tantangan Lahirnya Undang-Undang Pesantren & Perpres Dana Abadi Pesantren Bagi Daerah Kabupaten/Kota Di Provisi Banten," *An-Nidhom: Jurnal Manajemen Pendidikan Islam* 6, Number 2 (2021): 186–201.

¹⁰ Panut Panut, Giyoto Giyoto, and Yusuf Rohmadi., Implementasi Undang-Undang Nomor 18 Tahun 2019 Tentang Pesantren Terhadap Pengelolaan Pondok Pesantren, *Jurnal Ilmiah Ekonomi Islam*, Vol.7 No.2, 2021, page. 816– 28.

¹¹ Irawan., Pola Pengembangan Kemandiran Kewirausahaan Pondok Pesantren Berbasis Santri (Studi Kasus Pondok Pesantren Nurul Hakim Kediri Lombok Barat), *Jurnal Ekonomi Dan Bisnis Indonesia Ust,* 2019.

Several studies indicate that pesantren require further socialization and comprehension of budgets. A study by Sukmadilaga shows that the implementation of accounting in Islamic boarding schools remains highly challenging. Several fundamental factors include the restricted, centralized, and family-oriented nature of pesantren. Moreover, only the kyai and family have the authority when it comes to financial matters.¹² Most pesantren do not distinguish between the assets of the institution and those of the owner. The pesantren's finances are predominantly derived from the owner's money, as alternative sources of support are insufficient.

Further study reveals that certain pesantren have enhanced financial management within their administrative systems. Research by Suryana¹³, As'ad, et al.¹⁴, and Suharjono¹⁵ explains the significance of financial management in overseeing finance and budgeting inside pesantren. However, barriers and financial issues persist, accompanied by many related challenges.

This study aims to investigate how pesantren management responds to the Perpres on funding for the operation of pesantren, particularly concerning the pesantren endowment fund. This research examines the newly regulated Perpres from 2021, especially as a strategic contemporary study. The findings of this research could serve as evaluative data about the responsiveness of the implementation of Perpres on pesantren funding to the facts of pesantren in Indonesia.

2. Research Methods

The qualitative approach was employed to explore the individual meanings of the subjects under investigation. Engaging in intensive interaction or conversation with the subjects being studied provided significance to the research process. In this context, researchers comprehended and formulated categories, patterns, and analyses of the social processes occurring within the examined society.¹⁶

This study focuses on two primary subjects. First, the government, as the body in charge of the Perpres on funding for the operations of pesantren, includes both the national government (Ministry of Religious Affairs) and the provincial government. The readiness of policymakers to allocate funds for the development of pesantren, particularly the pesantren endowment fund, has been examined in relation to the implementation of the Perpres.

Second, the management of pesantren received financial support from the government through the Perpres. In order to determine the responses of pesantren management concerning the pesantren endowment fund, the authors sampled institutions distributed throughout Indonesia. In order to verify proportional representation, the authors selected sample pesantren from various major islands in Indonesia, particularly Java, Madura, and Sulawesi.

3. Results and Discussion

3.1 Formalization of Pesantren

The background of the scientific manuscript on the pesantren law draft indicates that educational institutions like pesantren existed prior to the emergence of Islam in Indonesia.¹⁷ Institutions such as pesantren have been established since the Kapitayan religious period (Pre-Hindu-Buddhist). Some individuals contend that the pesantren

¹² Abdul Ghofarrozin and Tutik Nurul Janah., Menakar Keberpihakan Negara Terhadap Pesantren Melalui Pengesahan UU Nomor 18/2019 Tentang Pesantren, *Islamic Review: Jurnal Riset Dan Kajian Keislaman*, Vol.10 No.1, 2021, page. 1–18.

¹³ Aep Suryana., Pengelolaan Keuangan Pesantren, Al - Mujaddid: Jurnal Ilmu-Ilmu Agama, Vol.2 No.2, SE-Articles, December 2020

¹⁴ Ali As'ad and Muhammad Hakim Azizi., Pengembangan Manajemen Keuangan Pesatren Balekambang Jepara Dan Amsilati Darul Falah Bangsri Jepara Di Era Digital, *Jurnal Tarbawi*, Vol.17 No.1, 2020

¹⁵ Suharjono Suharjono., Pengelolaan Keuangan Pondok Pesantren, *Jurnal STIE Triguna*, Vol.8 No.2, 2019, page. 49–62.

¹⁶ John W Creswell., *Research Design: Qualitative and Quantitative Approach*, London, Publications, 1994.

¹⁷ M. Dawam Raharjo., *Perkembangan Masyarakat Dalam Perspektif Pesantren Dalam Pergulatan Dunia Pesantren*, Jakarta, P3M, 1985.

model is derived from the Hindu-Buddhist educational system that existed in Indonesia prior to the emergence of Islam. A monk (Hindu-Buddhist religious leader) instructs a student (cantrik) at a designated place known as a *padepokan* (hermitage or a place for students to reside collectively). This pattern was created and adapted by *wali* (saint or holy custodian), who spread Islam in the archipelago to educate the people.¹⁸ Consequently, it can be inferred that the pesantren education model is an educational framework entirely rooted in and evolving from indigenous Indonesian culture.

As a country with a national education system, Indonesia endeavors to establish a symbiotic relationship between modern education (official state) and pesantren, which are anticipated to foster a mutualistic relationship. The nomenclature of pesantren has begun to surface inside the national education system, and various government policies are primarily manifested through sectoral initiatives rather than an established minimum education budget of 20%. The culmination of research to identify a mutualistic relationship pattern apparently occurred on September 24, 2019, when the Government and the House of Representatives of the Republic of Indonesia (DPR-RI) enacted Law Number 18 of 2019 on pesantren. We have yet to receive the derivative regulations resulting from the law's implementation (including Government Regulations, Ministerial Regulations, and other laws.), which complicates the assessment of whether this law fosters mutualistic symbiosis or constitutes a new complicity for pesantren.

The formulation of the law on pesantren has been protracted and has undergone extensive debate in multiple forums. Here are several notes regarding the progression of discussion from the draft stage to the enactment of legislation.¹⁹ First, this bill was introduced by the Decree of the DPR-RI Number: 7/DPR RI/II/2016-2017 on the National Legislation Program for the Priority Act of 2017 and the National Legislation Program for Amendments to the Draft Law from 2015 to 2019.²⁰ The order specifies number 43 in relation to the regulations concerning Religious Education Institutions and Pesantren. Second, the legislative body of the DPR-RI experienced a name change from the Bill on Religious Education Institutions and Pesantren to the Bill on Pesantren and Religious Education during its discussion. Third, DPR-RI has concluded that the Bill on Pesantren and Religious Education will be among its suggested initiative bills. The resolution was ratified during a Plenary Meeting on October 16, 2018.²¹ Fourth, the proposed academic work of the Pesantren and Religious Education Bill regulates pesantren and diverse religious education in Indonesia. This academic paper covers six religious education systems: Islamic, Christian, Catholic, Hindu, Buddhist, and Confucian.

The Draft Bill was introduced by the factions of the United Development Party (PPP, *Partai Persatuan Pembangunan*) and the National Awakening Party (PKB, *Partai Kebangkitan Bangsa*). The Pesantren and Religious Education Bill encountered criticism for being elitist and failing to satisfy the criteria for developing democratic model policies. In addition, the bill's subject matter as an alternative policy fails to conform with the principles of justice and diversity outlined in the Formation of Legislation.²²

The pesantren law designates pesantren as a private entity, which is appropriate considering that pesantren, Indonesia's earliest Islamic educational institution, historically operated as a private educational institution. This distinctiveness warrants preservation and maintenance. The governing body of pesantren is categorized into three models: first, pesantren that conducts education through the study of *kitab*

¹⁸ Jamal Mustofa and Marwan Salahuddin., Quo Vadis Pondok Pesantren Di Era Undang-Undang Pesantren, *IJoIS: Indonesian Journal of Islamic Studies*, Vol.1 No.01, 2020, page. 1–17.

¹⁹ Usman and Widyanto., Undang-Undang Pesantren: Meneropong Arah Kebijakan Pendidikan Pesantren Di Indonesia, *Ar-Raniry, International Journal of Islamic Studies*, Vol.8 No.1, 2021

²⁰ Baruno, Hutapea, and Kawangung., Mendialogkan Rancangan Undang-Undang Pesantren Dan Pendidikan Keagamaan, Pe*ngarah: Jurnal Teologi Kristen*, Vol.3 No.1, 2021

²¹ Shubhie., Tantangan Lahirnya Undang-Undang Pesantren & Perpres Dana Abadi Pesantren Bagi Daerah Kabupaten/Kota Di Provisi Banten, *An-Nidhom: Jurnal Manajemen Pendidikan Islam*, Vol.6 No.2, 2021

²² Usman and Widyanto., Undang-Undang Pesantren: Meneropong Arah Kebijakan Pendidikan Pesantren Di Indonesia, *Ar-Raniry, International Journal of Islamic Studies*, Vol.8 No.1, 2021

kuning, commonly referred to as *salafiyah* pesantren; second, pesantren that implements Dirasah Islamiyyah with a *mu'allimin* educational framework, referred to as modern pesantren; and third, pesantren that offers education in alternative formats that are integrated with general education.

Pesantren is a unique educational institution characterized by its distinctive, robust, and intimate nature. This is due to the continuous transmission of educational efforts regarding the country's existence from one generation to the next.²³ Three fundamental elements constitute character as a subculture: Firstly, an autonomous leadership structure that remains unco-opted by the government. Secondly, universal reference literature has been used for generations. Third, the employed value system provides essential support to the broader community.

Pesantren, in comparison to other educational institutions that have existed in Indonesia, is among the earliest systems of education and is a manifestation of Indonesian culture. Pesantren is an Islamic educational institution that was established with the emergence of Islamic society in the archipelago. The primary goal of pesantren is to prepare students to study and comprehend Islamic religious knowledge, hence cultivating generations of scholars and contributing to societal education. Furthermore, pesantren serves as a foundation for the upright values of the community.²⁴

In its implementation, pesantren has significantly contributed to national development, particularly in education. The government empowers the Ministry of Religious Affairs (Kemenag, *Kementerian Agama*) to take charge of the management of education at madrasahs and pesantren, including finance, procurement, and development of human resources, as well as the improvement of institutions and infrastructure, with the elevation of the quality of religious education institutions.²⁵

3.2 Readiness in Executing Presidential Regulation (Perpres)

The enactment of Perpres Number 82 of 2021 allows regional governments to allocate funds to support pesantren. This is a constructive and positive development, as there have been concerns regarding certain regional governments' allocation of funds for pesantren, considering that religious education is perceived as a responsibility of the national government or the Ministry of Religious Affairs. In addition to the issuance of this Perpres, regional governments are no longer required to delay allocating funds to support pesantren.

The introduction of Perpres Number 82/2021, which designates the pesantren endowment fund as a financing source, aims to assure the viability of the pesantren education program for future generations as a manifestation of intergenerational accountability. The allocation of the pesantren endowment fund is determined by the priorities established from the development of the education endowment fund, with the fund's utilization aimed at supporting the educational functions conducted by the pesantren.²⁶

The issuance of this Perpres serves as a gesture in anticipation of the Santri Day commemoration on October 22, 2021. Law Number 18 of 2019 concerning pesantren was enacted prior to the celebration of Santri Day 2019. Considering the pesantren endowment fund, numerous initiatives have been undertaken by the relevant ministry, specifically the Ministry of Religious Affairs. The Minister of Religious Affairs has repeatedly emphasized his intention to promptly collaborate with the Minister of Finance, who oversees the education endowment fund. The Perpres stipulates that the

²³ Dhofier., Tradisi Pesantren: Studi Tentang Pandangan Hidup Kiyai, Jakarta, LP3ES, page. 32.

²⁴ Tim Direktorat Jenderal Pembinaan Kelembagaan Agama Islam., *Profil Pondok Pesantren Mu'adalah*, Jakarta, Departemen Agama RI, 2004, page. 42.

²⁵ Usman and Widyanto., Undang-Undang Pesantren: Meneropong Arah Kebijakan Pendidikan Pesantren Di Indonesia, *Ar-Raniry, International Journal of Islamic Studies*, Vol.8 No.1, 2021

²⁶ Sekretariat Jendral DPR., Budget Issue Brief Kesejahteraan Rakyat, Jakarta, November 2021, https://berkas.dpr.go.id/pa3kn/analisis-tematik-apbn/public-file/bib-public-78.pdf.

pesantren endowment fund is derived from and constitutes a component of the education endowment fund.

At least two primary issues emerge about the Pesantren Law and Perpres Number 82 of 2021. These apprehensions emerged inside the santri community itself. First, there are concerns that the Law and Perpres would undermine the autonomy of pesantren in relation to the state or government. In addition, there are concerns that the financial support for pesantren may suppress criticism regarding these institutions within civil society. It is essential for pesantren to recognize that the pesantren endowment fund is not a governmental offering but rather a recognition and respect from the government acknowledging the excellence of pesantren. Consequently, the autonomy and scrutiny of Islamic boarding schools as components of civil society are preserved.²⁷

Second, the provision of facilities by the government is anticipated to undermine and diminish the integrity of pesantren teachers. A significant number of learners or santri within the pesantren community assert that sincerity is an essential attribute and a fundamental determinant of success in pesantren education. Consequently, the government is currently promoting the Pesantren and Community-Based People's Economic Acceleration Program to revitalize the national economy. Thus, it is essential to nurture the understanding that sincerity as a form of *jihad* constitutes the inner conflict of each individual engaged in pesantren education. It means that, under whatever circumstances, sincerity must persist and should be exhibited via an optimal commitment to enhancing the quality of education in Indonesia through pesantren. Moreover, pesantren has several economic issues. Financial literacy has yet to be integrated into pesantren, including financial records, capital accessibility, and Islamic banking practices.

The Regional Office of the Ministry of Religious Affairs in Rembang Regency positively acknowledged and responded to the legal framework established by Law Number 18 of 2019 concerning pesantren. Abdul Fatah stated that the enactment of this law is a new chapter in the acknowledgment, endorsement, and support of the government for the advancement and education of pesantren, which possess particular characteristics. It can simultaneously maintain its existence, even prior to the independence of this country, since the pesantren in Rembang play significant roles in the advancement and dissemination of Islam in Java.²⁸

The law on pesantren exists not only for the benefit and advancement of pesantren communities but also for the prosperity of the Indonesian country. The outcomes will thereafter benefit all individuals through the products of pesantren and their roles and contributions throughout numerous facets of society. Abdul Fatah said that the Ministry of Religious Affairs of Rembang Regency is prepared to implement government initiatives through the pesantren law to enhance services for pesantren in Rembang Regency.

At the same time, Mujahid Dahlan, Head of the Pondok Pesantren Division of the Regional Office of Ministry of Religious Affairs in South Sulawesi, claimed that the legislation concerning the funding of pesantren was largely positively received by their pesantren managers and administrators. Pesantren in South Sulawesi generally expressed their satisfaction with the pesantren law. This policy has elicited responses from pesantren and the Regional House of Representatives at Provincial Level (DPRD Provinsi) and from two districts: Jeneponto and Wajo. Mujahid Dahlan stated that the endowment fund for pesantren, designed for perpetual support, is remarkable. They

²⁷ Arinal Haq., Lahirnya Peraturan Dana Abadi Pesantren Guna Dorong Kesejahteraan Pesantren Di Indonesia, November 2021, https://fsyariah.uinkhas.ac.id/berita/detail/lahirnya-peraturan-dana-abadi-pesantren-guna-dorongkesejahteraan-pesantren-di-indonesia.

²⁸ Abdul Fatah., Interview on the Implementation Readiness of Perpres Number 82 of 2021 with the Head of Regional Office of Ministry of Religious Affairs in Rembang Regency, Rembang, 2023.

anticipate that the immediate implementation of this policy will extensively benefit pesantren in South Sulawesi.²⁹

Mujahid Dahlan also explained that during the regional official meeting, attended by the head of pesantren from all over the South Sulawesi province, it was made clear that all support is currently administered through the platform of Management Information System for Pesantren Education and Support (SIMBA, *Sistem Informasi Manajemen Bantuan Pendidikan Diniyah dan Pondok Pesantren*) and Education Management Information Systems (EMIS) application platforms, which are utilized to simplify the submission and delivery of support. All pesantren are required to utilize these two applications. In 2022, 23 institutions implemented the budget allocation for pesantren, including the construction and restoration of dormitories and the digitalization and incubation of these pesantren institutions. In 2023, thousands of pesantren of the Ministry of Religious Affairs has indicated that numerous nominees would receive incubation support for pesantren. In fact, the numbers for this year may surpass the results from the previous year in South Sulawesi.³⁰

The implementation of pesantren funding at the regional level has actually been appropriately managed through the application. This assistance generally varies, with some funds allocated for facility construction and renovations, reflecting the diverse infrastructure conditions of these institutions. Thus, funding implementation should be prioritized for pesantren who are in great need. Some conditions of pesantren that are still concerning must be prioritized. It is expected that pesantren, which are already properly in good condition, will not continue to receive support to ensure that the financial support program effectively targets beneficiaries with serious needs.

In Perpres Number 82 of 2021, the government introduced a new scheme related to funding for the pesantren operations, known as the Pesantren Endowment Fund. This fund is explicitly allocated for pesantren and is permanent to ensure the sustainability of the development of pesantren education, which is sourced from and is part of the endowment fund for education. Regarding the pesantren funding, the Ministry of Religious Affairs of Rembang Regency has a role, including, first, conveying information and conducting socialization of the financial support from the Indonesian Ministry of Religious Affairs. Second, it encourages pesantren to respond actively to existing support programs. Third, providing maximum support and services to pesantren. Fourth, affirmations related to religious education regulations were carried out after the Law and Perpres, and the Ministry of Religious Affairs of Rembang Regency and attended meetings with the Rembang Regency government to prepare the Regional Regulation for Pesantren.³¹

The government-provided facilities in the form of budgets through several types has been stated since the enactment of Government Regulation 55 of 2007 concerning Religious Education. However, it has not yet worked properly regarding the regulatory basis in allocating the title of the supports. Therefore, the enactment of the Pesantren Law and the Perpres on funding for pesantren enhances the legitimacy of these institutions in receiving official support. The Law and Perpres provide a legal framework for national and regional governments to budget officially through the National Budget (APBN) or Regional Budget (APBD). The Indonesian Ministry of Religious Affairs has also extended support by providing facilities and infrastructure, particularly for the *Kemandirian Pesantren* program. The funding for pesantren funding

²⁹ Mujahid Dahlan., Interview on the Responses and Readiness of the Provincial Office of Ministry of Religious Affairs in South Sulawesi regarding the Implementation of Pesantren Endowment Funds, 2023.

³⁰ *Ibid*.

³¹ Fatah., Interview on the Implementation Readiness of Perpres Number 82 of 2021 with the Head of Regional Office of Ministry of Religious Affairs in Rembang Regency.

supports comes from the APBN, APBD, and other legally permissible sources as per legislation.³²

The strategy to support the regulations is by formulating appropriate planning and program strategies that comply with the law and Perpres, which were subsequently elaborated through the establishment of regional regulations for pesantren, including the regent's regulation and incentive programs for religious education teachers. Then, the presence of regional regulations and regent's regulations supports the regional government's role in financing the operation of pesantren using the regional revenue and expenditure budget in accordance with legal provisions and authority.

The execution of funding for pesantren requires an integrated synchronization between the government's regulatory system and the stakeholders, including kyai, santri, caregivers, and others. This has been considered essential for pesantren and important to religious education. It was originally traditional and community-oriented and possesses particular characteristics. Currently, numerous developments have occurred, including the enactment of the pesantren law, which aligns its implementation with other formal educational systems.

3.3 Challenges in the Implementation of Presidential Regulation (Perpres) Number 82 of 2021

The existence of Perpres on pesantren funds is mostly unknown to the public, especially the pesantren educational management. Certain pesantren are unaware of the regulations governing government involvement in the operations of their institutions. Despite this law's insufficient circulation and socialization, many upper management of pesantren have responded positively to this policy. This is, of course, linked to endeavors aimed at developing pesantren to be even better in the future. Through government funding support for pesantren, pesantren will enhance their educational development, quality, and innovation. Although several inevitable challenges are ahead, particularly in the management of public finances, it is imperative that this be conducted in a managerial, professional, and rule-based manner. In fact, it is indisputable that numerous pesantren operate under rudimentary management practices, commonly without formal administration, and frequently intertwining both private and institutional funds.

Additionally, the existence of the Perpres on pesantren funds highlights the government's support for non-formal educational institutions, which requires recognition. Izuddin Hamidi, the caretaker of the Pondok Pesantren Ash-Sholatiyyah Lasem Rembang, appreciates the inclusive and equal finance for pesantren. He stated that the pesantren endowment fund is predominantly favorable. The endowment fund serves as a long-term financial resource aimed at maintaining the sustainability of pesantren and facilitating the advancement of diverse programs and activities within these institutions.³³

Izzudin Hamidi also stated that the pesantren endowment fund has the potential for future benefits. The reasons that he mentioned include: first, the establishment of the pesantren endowment fund will enhance the sustainability of the pesantren, it ensures that the pesantren has a reliable long-term financing source, it enables the pesantren to sustain itself without reliance on daily contributions or donations, and pesantren can allocate funds for facility maintenance, educator remuneration, educational initiatives, and the regular necessities of the pesantren.³⁴

Second, this fund can be used to develop educational programs and activities for pesantren. The endowment fund allows the pesantren to develop better and initiate more diverse educational programs, such as improving learning facilities, establishing

³² Yaqut Cholil Qoumas., Perpres No 82 Wujud Komitmen Besar Pemerintah Ke Pesantren, 2021, https://kemenag.go.id/pojok-gusmen/perpres-no-82-wujud-komitmen-besar-pemerintah-ke-pesantren-srrdni.

³³ Muhammad Izzuddin Hamidi., Interview on the Implementation Challenges of Perpres Number 82 of 2021, Caretaker of Ponpes Ash-Sholatiyah Lasem, 2023.

³⁴ Ibid.

libraries, building laboratories, or providing computers. In addition, pesantren can also organize extracurricular activities, training, seminars, or workshops that focus on developing the skills and knowledge of santri.

Third, the establishment of the pesantren endowment fund will ensure their autonomy. Pesantren will subsequently attain a higher degree of autonomy. They do not need to depend excessively on external donations to fulfill everyday operations necessities. As a result, pesantren can plan long-term programs and implement them without worrying about a lack of funds in the future.

Fourth, it potentially improves the service and quality of pesantren education. The establishment of endowment funds enables pesantren to enhance the services and educational quality offered to santri. Pesantren can improve physical infrastructure, hire qualified teaching staff, expand the curriculum, and increase the availability and accessibility of relevant learning resources.

The last, it has the capacity to increase public trust. By having an endowment fund, pesantren can show their long-term commitment to developing and sustaining pesantren educational systems. This can increase the trust of the society, sponsors, and the government towards pesantren as responsible educational institutions that play an important role in social and religious development.

KH Aang Asy'ari, a kyai of Pondok Pesantren Al-Fattah in Kuningan, West Java, articulated a similar sentiment. He asserts that the establishment of the Perpres regarding funding for pesantren demonstrates the government's commitment to these institutions. The establishment of endowment funds for pesantren will undoubtedly enhance the quality of their religious education programs. He said, "I express my gratitude to Mr. Jokowi for his attention to pesantren thus far. I anticipate that this Perpres would promote the autonomy and prosperity of pesantren education, enabling them to promote quality santri who are responsive to contemporary issues.³⁵

Pesantren has thus far operated independently, integrating education with the dissemination of knowledge and religious instruction. He asserts that pesantren has maintained its autonomy even in the absence of financial support. Furthermore, with support, he is confident that Pondok Pesantren Al-Fattah would progress significantly in terms of both quality and facilities. He stated that his pesantren has yet to receive official funding, but he remains committed to supporting government initiatives and is loyal to the principles of the Republic of Indonesia. This is because pesantren serves as an educational institution, a legacy of the archipelago's religious scholars, to preserve national traditions and ideals.

Furthermore, he hopes that this endowment fund will provide benefits for the development of pesantren education. In addition, he hopes that there will be no fraud or corruption within the implementation and management of the pesantren endowment fund. Thus, this pesantren endowment fund can really be socialized effectively and accurately to pesantren management all over the nation. Consequently, pesantren can effectively manage its administration and operations and responsibly spend its budget in compliance with established laws and regulations.

The expectation for the future is that the endowment fund program should be implemented fairly without compromising the pesantren autonomy and independence or the dignity of its caretakers. This is significant, as those in charge of these Islamic boarding schools frequently succumb to the allure of "money," which may subsequently diminish their commitment and integrity in the pursuit of Islamic education and dakwah.

KH. Anang Rikza, the caretaker of the Tazakka modern pesantren, conveyed the same opinion. He supported this scheme since he first campaigned to enact this Perpres and the pesantren law. This is completely reasonable, considering the Tazakka modern

³⁵ Aang Asy'ari., Interview on the Pesantren Readiness to Receive Pesantren Endowment Funds, 2023.

pesantren is classified as a modern pesantren institution. In contrast to salaf and traditional pesantren, modern pesantren have embraced modern management practices. The Tazakka modern pesantren has established specific instructions and administrative procedures to ensure responsible management of government endowment funds for boarding schools, adhering to the idea of accountability in fund allocation.³⁶

The implementation of the Perpres on pesantren endowment funds has not received approval from all stakeholders. Numerous managers of pesantren express concern regarding the potential allocation of a public budget exclusively for pesantren. This concern is entirely justified, given that the administration of government finances is not unrestricted in its utilization. Obligatory consequences and guidelines exist concerning both the utilization and reporting of funds. Receiving the government budget means they should also comply with its regulations. Inappropriate utilization of this budget may lead to misappropriation of government funds and might constitute corruption. This eventually appears as pessimism and apprehension across various groups.

KH. Aunul Abied Syah believed that state intervention would occur in managing pesantren, which had hitherto been regarded as autonomous and self-sustaining. The custodian of the Pondok Pesantren Darussalam Torjun Sampang stated that within the assembly of caretakers of pesantren around Madura, there were varying perspectives regarding the law. Firstly, some individuals declined due to apprehensions of governmental interference in their previously autonomous management. Secondly, some of them endorsed the Perpres, as it represented the government's acknowledgment of these institutions, which had previously been perceived as receiving little attention. Thirdly, particular caretakers acknowledged the absence of government participation in the pesantren management, including their curricula; any intervention would result in the rejection of the Perpres.³⁷ He stated that the Pondok Pesantren Darus Salam Torjun Sampang occupied the third perspective. The remarkable contribution of pesantren to the Republic of Indonesia requires state involvement in their development, provided that the government refrains from intervening in their curricula.

Subsequently, due to the recent implementation of the Perpres and its lack of dissemination to the broader community, the management of pesantren is awaiting technical guidelines and instructions pertaining to the Perpres. The existence of derivative regulations and rules from the Perpes is equally significant, as they will thereafter serve as implementation in each region. The pesantren community is currently waiting for them as a foundation for executing the Perpres regarding pesantren endowment fund. He said, "Should the regulation derivatives arise, we will promptly respond and prepare ourselves to ensure their execution," he stated resolutely.

Basically, the pesantren management responded well to the Perpres since many of these pesantren managers do not yet know the pesantren endowment fund in detail. Concerns arose when the Perpres was considered as government intervention in "directing" pesantren. Pesantren funds were considered as an entry point for governing learning processes in pesantren, including, in this case, the curriculum and resources for teaching materials.

Although the main objective of this Perpres is to support pesantren in enhancing educational quality, it is essential to ensure accountable management. Socialization and assistance in the pesantren management may be essential to the effective implementation of pesantren endowment funds, should they be enacted. The pesantren law, which generally incorporates pesantren into the national education system, serves as the legal framework for the execution of the pesantren endowment fund. As a non-formal educational institution contributing to the national education

³⁶ Anang Masyhadi., Interview on the Modern Pesantren Readiness to Receive Pesantren Endowment Funds, 2023. 37 Aunul Abied Syah, Interview on the Pesantren Readiness to Implement Perpres Number 82 Year 2023, 2023.

system, pesantren deserve government attention. The presence of the Perpres on pesantren funding exemplifies the government's support and concern for these institutions, which are, in fact, national treasures, cultural legacy, and an integral component of the nation's history.

4. Conclusion

The government's readiness to execute the pesantren endowment fund involves establishing regulations as technical guidelines and instructions for the implementation of the pesantren endowment fund policy. Multiple regions are currently drafting regional regulations as derivative regulations and legal safeguards for the law, even though several regions have yet to respond to this policy. The response of pesantren management to the enactment of the Perpres regarding support for their operations is predominantly favorable. They applaud the regulation that will allocate funding for pesantren. The allocation of funds for pesantren proves that the government is acknowledging these institutions, which have traditionally been regarded as supplementary educational institutions, as non-formal education is frequently undervalued. Many pesantren managers express concern that this Perpres may subsequently serve as an instrument of power to interfere with the autonomy of these institutions. Furthermore, the administration of unaccounted public funding presents another challenge for the pesantren management, which have traditionally been distinguished by its modesty in educational administration and management. In addition, socialization and the formulation of technical guidelines are essential for the execution of this Perpres on pesantren endowment funding.

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