



Analysis of the Profit Sharing System Between Ship Owners and Fishermen from an Islamic Economic Perspective in the Pangkajene

Amelia Pratiwi¹,

Affiliation for all authors

¹Faculty of Islamic Economics and Business, Aisyiyah Institute of South Sulawesi, Gowa, 92113, Indonesia

*Corresponding Author
E- mail:
amprat01@gmail.com

ABSTRACT

This study examines the practice of a profit-sharing system between boat owners and fishermen from the perspective of Islamic economic law and its implications for the economic well-being of both parties. This research uses a qualitative approach in the Pangkajene area, a coastal area in South Sulawesi, with a socio-economic perspective and is based on the Sharia Enterprise Theory, which integrates Islamic values into economic analysis, making it transcendental and human-oriented. Data were collected through observation, interviews, and documentation, then analyzed using data reduction, presentation, and conclusion-drawing techniques. The findings indicate that a 50:50 profit-sharing system is implemented between boat owners and fishermen. From an Islamic perspective, this practice falls under the mudharabah contract, which fulfills important elements such as contracting parties, the object of the contract, offer and acceptance, and the profit-sharing ratio. This system is considered fair because it does not disadvantage either party and reflects the principles of justice and cooperation. The application of the mudharabah contract in profit-sharing practices has been shown to improve the welfare of both fishermen and boat owners, while strengthening the role of boat owners as capital providers and drivers of the local economy.

Keywords: Profit Sharing System, Islamic Economics, Economic Welfare, Fishermen

| Accepted December 2025 | Accepted December 2025 | Available online December 2025 |
| DOI: <https://doi.org/10.64530/ijbams.v1i3.36>

1. INTRODUCTION

Indonesia is known as one of the largest archipelagic countries in the world, with more than 17,000 islands and a coastline stretching approximately 108,000 kilometers. This geographical location positions the maritime sector, particularly fisheries, as a strategic pillar supporting the national economy. According to data from the Ministry of Maritime Affairs and Fisheries, the fisheries sector contributes approximately 20% to the national Gross Domestic Product (GDP), with a potential capture fisheries catch estimated at 6.4 million tons per year (Alifa et al., 2024). These figures demonstrate that the fisheries sector not only serves as a vital food source but also has significant economic potential to improve the well-being of coastal communities.

This enormous potential is also reflected in various regions in Indonesia, including South Sulawesi, known as one of the country's leading maritime hubs. Data from the South Sulawesi Provincial Fisheries Office estimates that the region's fishery resources reach approximately 1.2 million tons per year, with production levels continuing to increase. By 2022, capture fisheries production will reach approximately 400,000 tons, while aquaculture contributes an additional 250,000 tons. Furthermore, the region is known for its high-value commodities such as tuna, lobster, and shrimp, which are in demand in both domestic and export markets (Ferizal et al., 2024). Supporting infrastructure, including

ports and seafood trading facilities, further strengthens the fisheries sector as a key pillar of regional economic development (Firdaus, 2019).

However, despite this enormous potential, coastal communities still face several challenges. One of the most prominent is the sustainability of the cooperative system between boat owners as capital providers and fishermen as laborers. In practice, this partnership typically uses a profit-sharing scheme, where the catch is divided according to mutually agreed-upon terms. This cooperative relationship is crucial, as boat owners provide capital in the form of boats and equipment, while fishermen contribute their labor and expertise to fishing operations.

In general, fishermen are individuals whose livelihoods depend on fishing, while boat owners are those who own boats and have full authority over the use of production assets. The two parties are interdependent: boat owners cannot operate without fishermen, while fishermen need access to production capital to sustain their economic activities (Fahmy, 2022). This cooperative pattern often operates on long-standing trust and tradition. Agreements are usually verbal, not written. When catches are abundant, profit sharing is smooth. However, when catches decline or become scarce, questions about the fairness of the system often arise.

This phenomenon is highly relevant to explore from an Islamic economic perspective. Islam emphasizes that economic cooperation must be based on justice and mutual benefit. Historically, before becoming a prophet, the Prophet Muhammad (peace be upon him) engaged in a profit-sharing business partnership with Khadijah. In this arrangement, Khadijah provided the capital, while the Prophet acted as manager. Profits were shared equitably, and losses were shared unless caused by negligence (Abubakar, 2022). This model reflects the principles of *mudharabah* in Islamic economics: a cooperation contract between capital providers (*shahibul maal*) and managers (*mudharib*) that is carried out transparently and fairly.

Cooperation in Islam is seen as a form of mutual assistance (*ta'awun*) that is encouraged as long as it does not result in wrongdoing or harm to any party. It is emphasized that cooperation based on positive values will foster a harmonious and prosperous society. Similarly, Aristotle's concept of *zoon politikon* states that humans are fundamentally social creatures destined to interact with one another (Hetharion, 2023). Therefore, economic cooperation including profit sharing arrangements between ship owners and fishermen should be considered as part of a collective effort to achieve shared prosperity.

Based on the description above, this research is important to be carried out to: 1. How to analyze the gap system between the *mudharabah* theory and the practice of sharing profits between fishermen and ship owners, 2. Does the current profit sharing system for fishermen meet the standards of justice in Islamic economics, and 3. What is the role of *mudharabah* as a contract model in the context of traditional fisheries?

2. LITERATURE REVIEW

Sharia Corporate Theory

The Sharia Enterprise Theory (SET) is an extension of the corporate theory that integrates Islamic values into economic activities. This theory emphasizes that all economic activity is fundamentally a form of human accountability to God as the absolute owner of all resources, as well as to fellow humans and the environment (Mir'atun et al., 2019). Disclosure of social responsibility from the SET perspective is not viewed as a voluntary activity, but rather as an obligation, as it is directly linked to the objectives of sharia (maqasid al-shariah). Therefore, every economic activity must reflect the principles of justice, balance, and the general welfare.

In its implementation, SET (Saint Education and Training) requires comprehensive accountability across two dimensions: material and spiritual, aimed at all stakeholders, both directly and indirectly involved. Furthermore, transparency is crucial, as the information disclosed must be both qualitative and quantitative to be objectively measurable (Mir'atun et al., 2019).

In the context of this study, SET serves as a normative and analytical framework for assessing profit-sharing practices between boat owners and fishermen. This theory helps explain how mudharabah contracts not only meet legal requirements but also reflect principles of distributive justice, social responsibility, and the collective welfare of the community.

Contracts According to Islamic Law

Etymologically, the word akad comes from the Arabic term al-'aqd, which means to bind, connect, or tie (ar-rabt). In the context of Islamic law, akad refers to a bond, agreement, or transaction based on sharia principles. A contract involves the agreement between ijab (offer) and qabul (acceptance), which must be legally expressed in accordance with sharia requirements. (Khalimah, 2020) The Compilation of Sharia Economic Law also defines a contract as an agreement between two or more parties to perform or refrain from performing a specific legal act. In line with Mustafa az-Zarqa's view, a contract is understood as a legal bond based on the will of the parties, expressed through the ijab and qabul (Tiffany, 2022).

In order for a contract to be valid, it must fulfill several important elements, namely: (1) 'aqid, or parties who agree legally; (2) ma'qud 'alaih, or object of agreement; (3) maudhu' al-'aqid, or the purpose of the agreement; and (4) shighat al-'aqid, which consists of consent and qabul (Wardana et al., 2023). In addition, general conditions must also be met, such as the parties having legal capacity, the object of the contract being profitable, and the contract not being in conflict with sharia principles (Zakariah et al., 2020). Some contracts also require special conditions, such as the presence of witnesses in certain types of agreements.

The legal basis for contracts is found in the Qur'an, including Surah Al-Maidah [5]:1, which commands believers to fulfill the agreements they have made. This verse underscores the important position of contracts as a form of commitment to Allah and as a binding

instrument in social relations between humans. In Islamic law, contracts are not only formal contracts, but also reflect moral values, justice, and social responsibility.

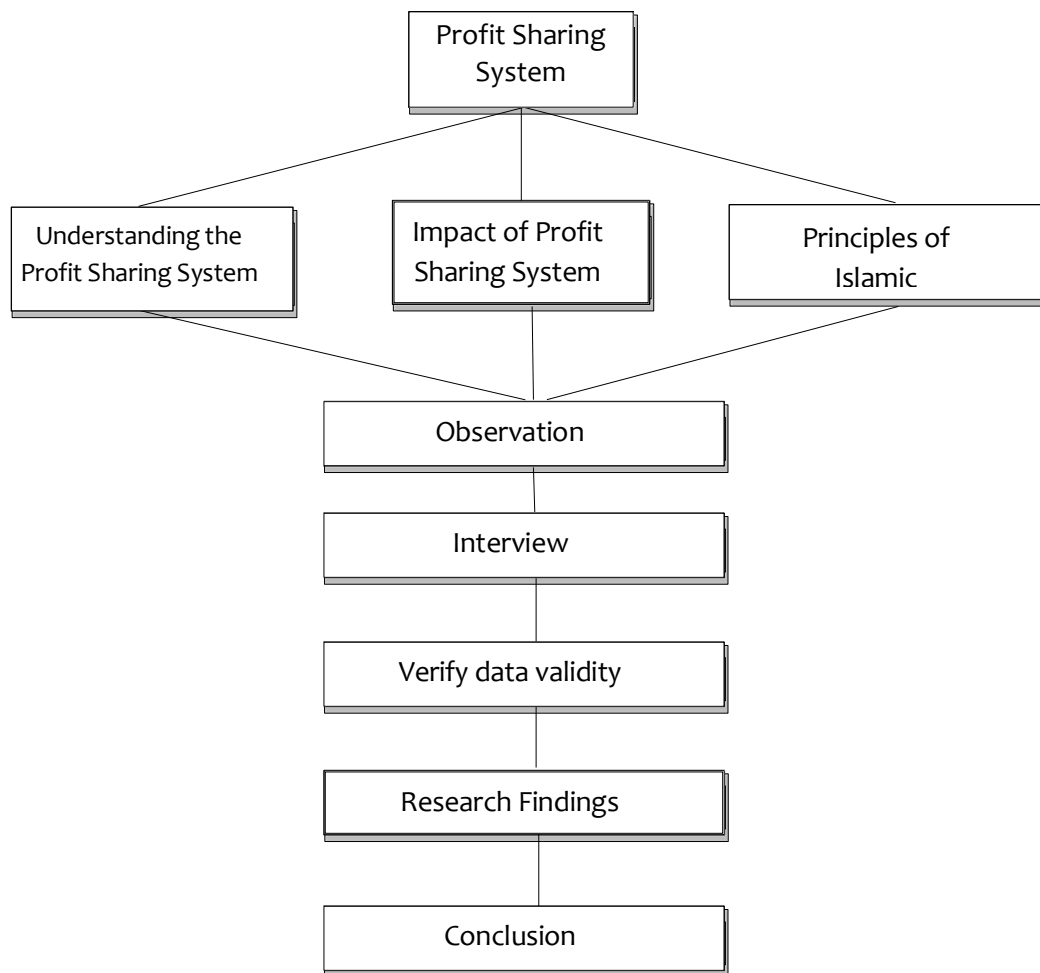
Profit Sharing According to Islamic Law

Mudharabah, also known as qiradh, is a business partnership contract between a capital owner (shahibul maal) and a capital manager (mudharib). Linguistically, the term refers to a portion or journey, reflecting the practice whereby the capital owner entrusts a portion of his wealth to someone to be managed, with the agreement that profits will be shared according to a predetermined ratio (nisbah) (Tiffany, 2022). Terminologically, mudharabah is the transfer of a specified amount of funds from the capital owner to the manager for trade or business purposes. Profits are shared based on the agreed ratio, while losses are borne by the capital owner as long as they are not caused by the manager's negligence (Amaliah, 2022). Classical scholars (fuqaha) provide a similar definition. Sayyid Sabiq defines mudharabah as a business cooperation contract in which the capital owner entrusts his assets to be traded, with profits shared according to an agreed-upon ratio. Abdurrahman al-Jaziri emphasized that the profit-sharing ratio must be determined from the outset, such as half, one-third, or another proportion (Arifin, 2021).

The pillars (arkan) of mudharabah include the parties involved, capital, business activity, profits, and the exchange of consent and acceptance. The capital must be in the form of cash or goods with a monetary value, and the business must be conducted in a sector that is halal according to sharia (Aidil, 2023). The requirements for the validity of mudharabah include a clearly defined amount of capital, legally competent parties, a clearly stated profit sharing ratio, and a clear statement of ijab and qabul (Ahmadi & Nur'aini, 2023). Thus, mudharabah is a contract that emphasizes fairness and transparency, where capital owners and managers equally share the risks and profits of the business in accordance with sharia principles.

The legal basis for mudharabah comes from the Qur'an, including Surah Al-Baqarah [2]:198 and Surah Al-Jumu'ah [62]:10, which emphasizes the permissibility of earning a living through halal business ventures. The Prophet's hadith validating Abbas ibn Abdul Muttalib's investment practices also strengthens its law (Narrated by al-Thabrani). In addition, the consensus of the Companions and analogy with the musyqaah contract confirm its validity (Listiana, 2022). The Prophet Muhammad himself once carried out mudharabah using capital provided by Khadijah.

Therefore, mudharabah is not only seen as a business contract, but also as a sharia-based instrument that upholds the principles of justice, trust, and the socio-economic welfare of society.



The conceptual framework below is derived from the results of these hypotheses.

Figure 1. Research Framework

3. METHODOLOGY

This research uses a descriptive qualitative approach with field research methods, which involves collecting data directly from the community to understand social phenomena in the context of everyday life (Zakariah et al., 2020). Data were collected from the coastal area of Pangkajene, South Sulawesi, using a saturated sampling technique involving 38 fishermen and boat owners. The data used consisted of primary and secondary data. Primary data were obtained through interviews and observations with relevant parties, such as boat owners, fishermen, and community leaders. Meanwhile, secondary data were collected from books, journals, scientific articles, and documentation relevant to the research focus.

Data collection techniques included participant observation, where researchers directly engaged with respondents' activities to gain an in-depth understanding of the practices

being studied. Additionally, regular interviews were conducted to explore respondents' experiences and perspectives, guided by an interview protocol and supported by notes and recordings. Documentation methods were used to obtain written data from literature and official sources.

Data analysis was conducted using the Miles & Huberman interactive model, which consists of three stages: data reduction, data display, and conclusion drawing/verification. To ensure data validity, this study employed techniques such as prolonged observation, increased persistence, triangulation, and member checking, thus enhancing the credibility and accountability of the data obtained.

4. RESULTS

Profit Sharing System

The profit-sharing system is a cooperative mechanism based on an agreement between the boat owner and the fishermen before fishing begins. In practice, profit sharing begins with calculating the operational costs used as capital for going to sea, such as fuel, lubricants, supplies, and other necessities required during the fishing process. After all operational costs are subtracted from gross revenue, the distribution is based on net revenue.

A common scheme is a 50% share for the boat owner and 50% for the fishermen. Within the fishermen's internal structure, this share is further divided according to the roles and responsibilities of each crew member. For example, Paerang receives two shares due to his greater responsibility, while Sawi receives one share, with the portions varying depending on their level of responsibility. Thus, this profit-sharing system is implemented based on net profit (al-ribh al-naqi), not gross profit (al-ribh al-kull), to ensure that the distribution reflects fairness according to mutually agreed terms.

Gross Profit (Al-Ribh Al-Kull): Rp.30,000,000

Operating costs Rp. 10,000,000

Net Profit (Al-Ribh Al-Naqi): Net Profit – Operating Expenses

Net Profit (Al-Ribh Al-Naqi): IDR 30,000,000 – IDR 10,000,000

Net Profit (Al-Ribh Al-Naqi): Rp. 20,000,000

50:50 Profit Sharing System

Boat Owner (Shahibul Maal): 50% of net profit = Rp. 20,000,000 x Rp. 10,000,000

Fisherman (Mudharib) : 50% of net profit = Rp. 20,000,000 x Rp. 10,000,000

Therefore, both the boat owner and the fisherman each receive Rp 10,000,000 as their share of the net profit based on a 50:50 profit sharing system.

Challenges in Profit Sharing System

The findings of this study indicate that the profit-sharing arrangements between the vessel owner, the Paerang, and the Sawi are significantly influenced by the quantity of fish caught. When the catch is abundant, profits are shared according to pre-agreed terms, taking into account the proportions and roles of each party. However, when the catch is low, vessel owners typically have two options. First, the catch can be used to cover operational costs or initial capital, such as fuel, logistics, and fishing equipment. Second, in a spirit of solidarity and to ensure the welfare of fishermen, vessel owners may choose to share profits even if the capital has not yet been fully recovered. This practice reflects the values of togetherness and appreciation for the crew's hard work, while also aligning with the principle of *mudharabah*, where the capital owner bears losses as long as there is no negligence on the part of the operator.

Furthermore, transparency is a crucial principle in the profit-sharing process. Profit calculation and distribution are conducted openly, involving representatives from both Paerang and Sawi. This approach aims to foster mutual trust, prevent misunderstandings, and strengthen a culture of deliberation within the fishing community. This transparency allows crew members to clearly understand the total revenue and operating costs incurred before distribution is made.

Overall, the profit-sharing system implemented is considered fair and proportional by all parties involved. Although the vessel owner receives a larger share, this is considered reasonable considering the responsibilities and risks they assume, including the provision of capital and operational facilities. Meanwhile, fishermen receive a share that reflects their hard work and skills throughout the fishing process. Thus, this mechanism is seen as able to balance the interests of vessel owners and fishermen, while strengthening a harmonious and sustainable working relationship.

The questions in the research are: 1. How can we analyze the gap between the theory of *mudharabah* and the practice of profit-sharing between fishermen and ship owners? 2. Does the current profit-sharing system for fishermen meet the standards of fairness in Islamic economics? 3. What is the role of *mudharabah* as a contract model in the context of traditional fisheries? This can be explained in the discussion section below.

5. DISCUSSION

The practice of profit-sharing between ship owners and fishermen can be understood through the perspective of the *mudharabah* contract, a form of partnership in Islamic law based on trust and a mutually agreed-upon profit-sharing ratio. In this mechanism, the ship owner acts as the capital provider (*shahibul maal*), providing the ship and operational costs, while the fishermen act as business managers (*mudharib*), carrying out the fishing activities. Profits are then divided according to the initial agreement, generally with a proportional share of 50% for the ship owner and 50% for the crew. The fishermen's share

is then divided internally based on their roles, responsibilities, and skill levels, thus reflecting the principle of fairness in the distribution of work results.

This system illustrates the principles of justice and proportionality in Sharia-based economic practices. Islam emphasizes the importance of providing compensation according to each individual's efforts and contributions, as stated in the Qur'an (QS. Al-Jatsiyah: 22), which affirms that every deed will be rewarded fairly, and no one will be disadvantaged. Thus, allocating a larger portion to individuals with greater responsibilities, such as Paerang receiving a larger share than Sawi, demonstrates the application of justice as stipulated by Sharia principles. The Hadith on mudharabah also emphasizes that partnerships involving capital and labor are permissible as long as the necessary conditions are met and the agreement is clearly defined. However, practice in the field reveals certain dynamics. Sometimes, fishermen object to their share, especially when the catch is low or when operational costs from previous voyages have not been paid. In such situations, the boat owner usually takes the initiative to transparently explain the operational costs and outstanding expenses before profit sharing. Therefore, deliberation between the skipper and the crew is an important tool for maintaining trust and preventing conflict. This transparency helps ensure that the profit-sharing system remains acceptable as a fair mechanism, even when there is dissatisfaction among crew members.

The characteristics of mudharabah mutlaqah, which grants operational freedom to business managers, are also reflected in this context. Fishermen have the flexibility to determine fishing strategies and locations, while the vessel owner provides capital without imposing strict operational restrictions. As long as the essential contractual requirements—namely, the parties' legal competence and clear mutual agreement—are met, the partnership is considered valid under Islamic law. Thus, the practice of profit-sharing in traditional fisheries serves not only as an economic mechanism but also as an expression of Islamic values of justice, solidarity, and collective deliberation.

1. How is the analysis of the system gap between mudharabah theory and the profit-sharing practices of fishermen and ship owners? The profit-sharing practices of fishermen and ship owners in Pangkajene align closely with mudharabah theory, so the gap found is relatively small. The analysis is as follows:
 - a. Compliance with mudharabah theory. The 50:50 practice fulfills all the main elements of mudharabah, namely: Shahibul maal = ship owner (providing ship, fuel, operational capital). Mudharib = fisherman (business manager and labor). Business object = halal fishing activities. Profit ratio = agreed in advance (50:50) and Risk = borne by the investor as long as it is not due to negligence of the manager (in accordance with sharia principles).
 - b. Potential gaps between theory and practice. Several field dynamics indicate a potential gap, namely: Oral agreements, not written ones. Mudharabah theory recommends written clarity, but fishermen's practices still rely heavily on traditional beliefs.

Distribution when yields are low. Ideally, losses are borne by the capital owner, but in certain practices, the proceeds are used to cover fishing costs first. Internal distribution among fishermen. Mudharabah theory does not regulate the details of internal distribution, so local practices (Paerang gets 2 shares, Sawi 1 share) are adaptations of local wisdom.

2. Does the current profit-sharing system for fishermen meet the standards of fairness in Islamic economics? Yes, the current profit-sharing system for fishermen is considered fair according to Islamic economics, based on the following principles:

- a. Proportional distribution based on contribution. A 50:50 ratio is considered fair because the owner bears the capital and risk, while the fishermen contribute labor and expertise. Internal distribution is based on responsibility (Paerang is greater than Sawi) in accordance with the principle of "al-'adl" (proportional justice).
- b. Transparency in calculations. Calculations of income and expenses are conducted openly and through deliberation, thus preventing injustice and conflict. Transparency is one of the requirements of fairness in Islamic contracts.
- c. Adjustments when returns are low reflect solidarity. Boat owners sometimes share a portion of their profits even before their capital is returned, for the benefit of the fishermen. This reflects the principle of mutual assistance (ta'awun) in sharia.
- d. No party is disadvantaged. Both parties consider this system fair, proportional, and not burdensome to either party. The profit-sharing system for fishermen meets Sharia standards of justice because it adheres to the principles of transparency, deliberation, proportionality, and does not disadvantage either party.

3. What is the role of mudharabah as a contract model in the context of traditional fisheries? Mudharabah is the most suitable contract model for the traditional fisheries sector, for the following reasons:

- a. Forming a capital-labor partnership. Ship owners provide capital and fishermen manage the business. This model aligns with the socio-economic realities of interdependent coastal communities.
- b. Regulating the distribution of risks and profits. Losses are borne by the capital owner unless they are due to the fisherman's negligence. Profits are shared according to the agreement. This provides sharia protection for both parties.
- c. Strengthening social values: trust and solidarity. The practice of mudharabah strengthens social relationships within fishing communities because it is based on trust, deliberation, and distributive justice. It is relevant to local, faith-based cultures. Many agreements are made traditionally (verbally), but remain within the framework of absolute mudharabah, which grants fishermen (mudharib) operational freedom.

Thus, mudharabah is not only a contract model, but also a socio-economic mechanism that maintains the sustainability of the traditional fisheries sector and reflects Islamic economic values.

This study shows that the profit-sharing system reflects the values of justice, cooperation, and solidarity within fishing communities. The implementation of the mudharabah contract demonstrates the practical application of Sharia economic principles in the daily lives of coastal communities. This scheme not only ensures clarity in the distribution of profits based on contributions but also positively impacts the welfare of fishermen and boat owners. The role of boat owners as capital providers and drivers of the local economy makes this system a crucial foundation for maintaining the sustainability of fishing activities and strengthening social bonds among stakeholders in the fisheries sector.

6. CONCLUSION

This study shows that profit-sharing practices between boat owners and fishermen are fundamentally based on the principles of fairness and cooperation. The process begins with calculating operational costs used as capital for fishing activities. Net revenue is then divided proportionally, with 50% allocated to the boat owner and 50% to the fishermen. Distribution among fishermen, consisting of Paerang and Sawi, is carried out based on their respective roles and responsibilities, such as fish finders (pacini juku), net handlers (papela batu), and machine technicians (pajama masina). This scheme not only reflects traditional economic practices but also demonstrates the strong sense of solidarity upheld within the fishing community.

In practice, this system is implemented through a mudharabah contract, in which the shipowner acts as the capital provider (shahibul maal) and the fisherman acts as the business manager (mudharib). Profits are shared according to a predetermined agreement, taking into account the legal requirements of a valid Islamic contract, including the contracting parties, the object of the business, the offer and acceptance (ijab-qabul), and the agreed profit-sharing ratio (nisbah). This arrangement illustrates how Islamic economic principles can be practically applied in the fisheries sector, while also providing protection for both parties to ensure fair profit sharing.

This profit-sharing system has been proven to have a positive impact on improving the economic well-being of both boat owners and fishermen. Boat owners profit from their invested capital, while fishermen receive income commensurate with their contributions and hard work. Thus, this practice not only supports the sustainability of fishing activities but also fosters socio-economic balance within coastal communities.

7. REFERENCES

- Abubakar, RWA (2022). The Term Sharia Economics in the Historical Development of Islamic Economics. *El-Ecosy: Journal of Islamic Economics and Finance*, 2(2), 165–179.
- Ahmadi, B., & Nur'aini, A. (2023). Implementation of Profit Sharing in Mudharabah Financing at Bank Muamalat Tulungagung. *BEJ: Journal of Islamic Economics*,

2(2), 83–96.

- Aidil, A. (2023). *Contract Theory in the Perspective of Muamalah Maliyah*. PT Mafy Media Literasi Indonesia.
- Alifa, NN, Zahidi, MS, & IP, S. (2024). Developing the Blue Economy as Indonesia's Strategy Towards an Advanced Economy. *Journal of Social and Political Sciences*, 38(1), 48–65.
- Amaliah, N. (2022). *The Concept of Mudharabah According to the Thoughts of Muhammad Syafi'i Antonio*. IAIN Parepare.
- Arifin, HZ, & SH, Mk. (2021). *Mudharabah Contract (fund distribution based on the profit-sharing principle)*. Adab Publishing.
- Fahmy, A. (2022). *The Implementation of Profit Sharing for Capture Fishermen in an Islamic Economic Perspective in Camplong District, Sampang Regency*. Maulana Malik Ibrahim State Islamic University.
- Ferizal, J., & others. (2024). Anchovy (*Stelephorus sp.*) Management Strategy at Batu Belubang Fishing Port, Central Bangka Regency. *Aquatic: Journal of Aquatic Resources*, 18(2), 96–104.
- Firdaus, M. (2019). *Profile of Tuna and Skipjack Fisheries in Indonesia*. Socioeconomic and Marine Fisheries Scientific Bulletin.
- Hetharion, BDS (2023). *Basic Social and Cultural Sciences*. Cv. Azka Pustaka.
- Khalimah, N. (2020). *Islamic Law Review of Incentive Determination Agreements for Gojek Drivers*. Fadhilah Zikriyyah.
- Listiana, L. (2022). *Profit-Sharing System in Cattle Farming from an Islamic Law Perspective (Case Study in Rama Murti Village, Seputih Raman District, Central Lampung Regency)*. IAIN Metro.
- Mir'atun, M., Syafaat, M., & Nurfitriani, N. (2019). The Influence of Corporate Governance on Corporate Social Responsibility in Islamic Commercial Banks in Indonesia. *Journal of Islamic Banking and Finance*, 1(1), 96–125.
- Tiffany, RH (2022). *Review of Islamic Law on Profit-Sharing Practices in Fisheries Activities (Study in Karang Jaya Village, Karang Maritim Panjang District, Bandar Lampung)*. UIN Raden Intan Lampung.
- Wardana, HLW, ST, SE, Ahmad, SP, Indrawati, A., Maula, FI, Rahma, A., Nafisah, AF, & others. (2023). *Creative Economy Digital Marketing for Homemaker Businesses*. Blue Ocean.
- Zakariah, MA, Afriani, V., & Zakariah, KHM (2020). *Qualitative, Quantitative, Action Research, and Research & Development (R&D) Methodologies*. Al Mawaddah Warrahmah Kolaka Islamic Boarding School Foundation.