

IMPLEMENTATION OF AGRICULTURAL ZAKAT (STUDY CASE BALLA VILLAGE, BARAKA ENREKANG, INDONESIA)

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Abstract - This study discusses the implementation of farmers' agricultural zakat in Balla Village, Enrekang Regency. The main problem of this research is that the farming community of Balla Village, Enrekang Regency, does not understand and implement agricultural zakat. This study aims to determine: How to find out the implementation of agricultural zakat in Balla Village, Baraka District, Enrekang Regency. This type of research uses qualitative research, with the location of this research in Balla Village, Enrekang Regency. The data collection method used was through observation, interviews and document review, while the data sources were obtained through case studies and interviews with 12 informants in Balla Village, namely, 10 farmers, and 2 (Unit Pengelola Zakat) UPZ or Amil Zakat members, and secondary data from the results of the research. research results, books, journals and documents from Balla Village, Enrekang Regency. The results of this study indicate that the results of the study indicate that the implementation of agricultural zakat in Balla Village is carried out but is not optimal because there are still many farmers who do not know about agricultural zakat and how to issue it, some collect it to UPZ, some distribute zakat directly to people in need. There is also a lack of socialization for the management of zakat institutions in the balla village, especially UPZ.

Keywords: Zakat Farmers' Agricultural, Baznas, Enrekang

1. Introduction

Agricultural zakat is one type of property zakat whose objects include grains, tubers, vegetables, fruits and other plants or fruits from plants that have economic value. One type of zakat that has great potential in Indonesia is agricultural zakat. Determining muzakki from agricultural zakat is very easy and abundant because Indonesia is an agricultural country and the average income of Indonesian people comes from agriculture, even from low-income communities. Agricultural zakat is a unique zakat, different from other zakat, agricultural zakat is given at harvest time without waiting for a year (hauling), the new tax is relatively smaller than other zakat, but the level of expenditure is higher, namely at 5% and 10%

Agricultural Zakat is the easiest and fastest way to pay Zakat, coupled with the habit of harvesting all at once or in one place in Baraka District, Baraka District, Enrikon District. Balaka Village, Jalan Baraka, Enrekang Regency is dominated by farmers, with extensive and rich agricultural land. Therefore, agricultural products harvested in Balla Village have great potential at any time, but it is revealed that every

agricultural product obtained by Bala Village farmers does not pay agricultural zakat. People in Balla Village only issue zakat assets at the end of Ramadan.

The people of Kelurahan Balla only distribute their harvests to people who help them during the harvesting process and their closest neighbors, and they only distribute their harvests according to their own wishes, without any special rules, because they do not understand agricultural zakat. Until now, the management of agricultural zakat in Bala village has not been managed properly. In fact, there is still a lack of public awareness about paying agricultural zakat, and the zakat collection unit established in Balla Village only collects zakat, not agricultural zakat.

Zakat in the divine sense means the purification of the soul, self and property. People who pay zakat means that they have cleansed themselves and their souls from miserly disease, and their wealth from the rights of others. While zakat in the meaning of language is the rest of the zakat assets that have been issued, although the amount decreases, it will be blessed and increase. Regarding zakat, although the scholars say it is slightly different from the editors, the principle is the same, that zakat is part of the property with certain conditions, and Allah SWT is obliged to hand it over to those who are entitled. There are certain conditions, and sure.

The definition of zakat is very closely related to the understanding of zakat in language, and it is clear that the assets issued by zakat will be clean, holy, fertile, blessed, developed or increased. The command to issue zakat is the main pillar of Islam. Therefore, issuing zakat orders is not only a practice of worship, but also has a spiritual dimension, but also social life. Zakat is a cult and when wealthy Muslims (aghiya) reach nishab (minimum) and transportation (within a year), they have to participate in social activities.

Zakat based on: Islamic law, credibility, expediency, justice, legal certainty, integration and the National Amil Zakat Agency (BAZNAS) is the official and only body established by the government based on Presidential Decree of the Republic of Indonesia No. Decree No. 8 of 2001 with and with the collection and distribution of zakat, infaq and alms (ZIS) at the national level. The enactment of Law Number 23 of 2011 concerning the Implementation of Zakat has made BAZNAS more active as an institution authorized to administer zakat throughout the country. By law, BAZNAS is declared as an independent non-structural government institution, responsible to the President through the Minister of Religion, while provincial and district/city BAZNAS are responsible to regional heads. Therefore, BAZNAS and the government are responsible for overseeing the implementation of accountability.

Some of the legal bases that stipulate zakat contained in the Qur'an, namely, the Word of Allah Subhanahu wa Ta'ala in QS.At-Taubah [9]:103.

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا

Translate:

“Take zakat from some of their wealth, with that you clean and purify them”.

Zakat that must be issued by every Muslim is explained in the hadith of the Prophet Muhammad sallallaahu 'alaihi wa sallam, including:

From Abu Hurairah radhiyallahu anhu, he said, "The Messenger of Allah said; Whoever is given wealth by Allah, and he does not pay his zakat, on the Day of Resurrection his wealth will be made for him into a male snake aqra (whose scalp falls off because of the accumulation of poison on his head), which foams at the two corners of his mouth. The snake will be draped (around its neck) on the Day of Resurrection. The snake held it with both the shrinkage of its mouth, then the snake said, "I am your treasure, I am your treasure." Then the Prophet Muhammad (PBUH) read, "Don't let the miserly think." (H.R. Bukhari: 1043)

Ijma ulama is an agreement between the ulama and the scholars of their time who agreed on the obligation to issue zakat for Muslims while those who denied it were infidels or apostates. Classical scholars and scholars agree today that every Muslim who owns a mall and arrives at the nishab or haul is obliged to pay zakat. In this context, the scholars expressed their views on the obligation to issue zakat from agricultural products, following their discussion of Ijma, scholars and nishab and how agricultural zakat is distributed.

Agricultural Zakat is agricultural products grown using grains that can be eaten by humans, including rice, corn, oil palm, and others. According to Widi Nopiardo, Afriani, and Rizal Fahlefi (2018), zakat on agricultural products does not need to be issued unless the nishab and haul are achieved. Accounting for the calculation of agricultural zakat where agricultural products subject to zakat obligations are grains grown by humans and become staple foods that can be stored, such as wheat, barley, rice and corn. This is the opinion of the Shafi'i school. Meanwhile, the Hambali school also included nuts in it. The level of zakat that must be issued is 5 on plants whose irrigation system requires a fee, and 10 on plants that are irrigated without cost, such as rainfed rice fields. The explanation is the hadith of the Prophet which reads "What is watered by rain, the zakat is 10, and what is watered with a dipper or bucket, zakat is 5." (Baznas Enrekang).

2. Research Methodology

The research uses a qualitative approach, which is descriptive in nature using field research methods, namely research activities carried out around certain community environments both in institutions and community organizations (social). As well as all data in the field, researchers describe in the form of sentences about the participation of farmers in Balla Village, Baraka District, Enrekang Regency in the implementation of agricultural zakat. Some of the informants used in this study were from the Balla Village community, namely:

Table 3.1. Informant

No	Name of Informant	UPZ Management and Farmers
1	Mikar	Head of UPZ
2	Risman	UPZ Treasurer

No	Name of Informant	UPZ Management and Farmers
3	Suarno	Farmer
4	Rasyid	Farmer
5	Wanti	Farmer
6	Pardi	Farmer
7	Salahuddin	Farmer
8	Jasman	Farmer
9	Lenan	Farmer
10	Karodding	Farmer
11	Hasim S.H	Farmer
11	Risman	Farmer

3. Results and Discussion

A. Implementation of Agricultural Zakat in Balla Village, Baraka District, Enrekang Regency.

Agriculture is the process of cultivating land by a farmer to produce plants, seeds or fruits that are beneficial to the community. There are times when the cultivated land is naturally fertile and also not naturally fertile, so it requires treatment to get maximum fertility such as fertilization and irrigation. With such conditions, it is appropriate or appropriate for a Muslim to be grateful for what he gets from his crops by tithing for those who have met the requirements.

In the practice of paying zakat on agricultural products in Balla Village, farmers do not understand and understand the provisions of nishab and agricultural zakat levels. After harvesting, the farmer (Muzakki) takes out a small portion of the harvest to be given to UPZ and the able-bodied (poor and indigent), for the amount spent, the farmers calculate the nishab level and some farmers do not calculate the nishab level. The types of zakat that are issued in Balla Village are as follows:

Table 3.1. Types of zakat and the amount that is issued

Type	Nisab	Haul	Zakat rate	The number who pays zakat (person)
Gold	85 grams	1 year	2,5%	3
Silver	595 grams	1 year	2,5%	-
Cash	Equal to 85 grams of golf	1 year	2,5%	-
Other precious metals	Equivalent to 85 grams of gold	1 year	2,5%	-

Professional Zakat	Equivalent to 653 kg of grain	Every month	2,5%	31
Commerce	Equivalent to 85 grams of gold	1 year	2,5%	15
Zakat on agriculture, plantation and forestry	653 kg grain	Every harvest	10% if rainfed or 5% if using irrigation and other treatments	40

Source: UPZ data in Balla Village

Based on the table above, it shows that among 400 farmers there are 40 people who have issued agricultural zakat, the table above indicates that the implementation of agricultural zakat has not been maximized due to several factors. In this case, as the main subject in research regarding the implementation of zakat payments on agricultural products which have been carried out by farmers in Balla Village, Baraka District, Enrekang Regency. As stated by the Salahuddin farmer in Balla Village during an interview with the researcher, he said.

"According to my understanding that agricultural zakat is zakat on all types of plants that must be issued if it reaches the limit (nishab), but I don't really understand the calculation of agricultural zakat itself. The land that I manage is not my own but belongs to my ancestors which is planted in rotation by each family member, the land is hectare or 50 acres. Harvest 2 times a year if the maximum, in one harvest can produce 20 sacks, in 1 sack amounted to 80 kg, if calculated 20×80 then the result is 1,600 kg of grain. In each harvest I also give the harvest to people who help in the harvest process, I give part of the harvest to the person in charge of collecting agricultural zakat who just does the harvest".

From the statement of Mr. Salahuddin above, it is said that he understands about the agricultural zakat that must be issued if the harvest has reached the nishab, but for the calculation problem, he does not understand. 1,600 Kg of grain. So Mr. Salahuddin spends agricultural zakat $1,600\text{kg} \times 5\% = 80 \text{ Kg}$.

The next informant is Mr. Suarno, who is an onion farmer every day, he said.

"I understand agricultural zakat, I pay zakat for example, my harvest is 4,700 tons $\times$ price 18,000 = 84.6 million, million with 45,000,000 capital, then my profit is 39,600,000 zakat that I spend is $39,600,000 \times 10\% = 1,980.000$, I took it out and gave it to UPZ".

From the statement above, Mr. Suarno, who works as a farmer, he understands and has issued zakat from his agricultural products.

The next informant is Mr. Jasman, who works as a rice farmer, he said in the interview:

"I already understand about agricultural zakat, and I have issued zakat, the rice fields that I cultivate are family owned with a replacement system in 2 harvests or within 1 year, while the fields that are cultivated are about 40 Are. The harvest usually produces 10 sacks or in the calculation, each sack is more than 80 Kg, so $10 \times 70 = 800 \text{ kg}$, so I put out 1 sack of capital, the net gain is $700 \text{ Kg} \times 10\% = 70 \text{ Kg}$, in a

matter of 58 kg of rice at a price of Rp. 10,000 so in the calculation of the zakat rupiah is 580,000 "

Mr. Jasman's statement illustrates that he understands and is aware of paying agricultural zakat from his harvest. In addition, Mr. Lenan, as an onion farmer, as an informant, said in an interview:

"I have been working as a shallot farmer for a long time and I own an area of about 60 acres or 60 M2. Sometimes in a year it can be harvested 3 times if it is maximum and does not fail to harvest. As for the issue of agricultural zakat, I understand, we as farmers pay attention to agricultural zakat, I have also heard that zakat for agriculture is not issued if it uses costs or capital, zakat is issued only if it is rain-fed, but I am not too sure about the opinion In this case, what I do every time I harvest only give part of the results in the form of shallots or the sales of shallots to close family members who are less fortunate and also given to officers who collect zakat on harvests for the welfare of the people of Balla Village, the amount given to officers is in accordance with the results harvest, if the result is a little then what is given is also only a little. As for my details in managing and maintaining shallots, from capital to sales.

*Capital and maintenance costs IDR 30,000,000 Gross yield 5,000 KG (5 tons)
Selling price = IDR 18,000 Yield is 5,000 Kg X IDR 18,000 = IDR.
Rp.90,000,000 Net profit Rp. 90,000,000 - 30,000,000 = 60,000,000*

The zakat is $60,000,000 \times 5\% = 3,000,000$, I spend the zakat and give it to UPZ in Balla Village and sometimes I also give it directly to underprivileged families.

The next informant is Mr. Hasim S.H, who works as a shallot farmer every day, saying the same thing from several shallot farmers that they understand and pay their agricultural zakat.

"I understand about agricultural zakat because I also learned about zakat when I was still studying at UIN Alauddin Makassar, as for the zakat I pay after harvesting if I get profit from the shallot harvest, while the land I manage is private land with an area of 30 M2 or more. 30 Ares. My harvest this time is 4 tons (4,000,000 Kg) with a selling price of Rp. 15,000 so the gross profit I get is 60,000,000 by spending 35,000,000 capital, so the net profit is 25,000,000. The zakat I have to pay is $25,000,000 \times 5\% = 1,250,000$, and I deposit agricultural zakat to UPZ in Balla Village."

From the results of the interview above, they already understand and have issued agricultural zakat and give zakat to UPZ but there are also factors that influence so that the implementation of agricultural zakat in Balla Village is not optimal because they do not understand agricultural zakat. As explained, the next informant is Wanti's mother as an informant who works as a corn farmer.

"I still don't understand about agricultural zakat because of the lack of socialization from community leaders or from UPZ management, because what I know is that there are certain percentages and that's what I don't understand, that's why I don't issue agricultural zakat, I only issue alms when the harvest arrives or I give wages to those who help during the harvest process".

The statement put forward by Mrs. Wanti shows that farmers' understanding of agricultural zakat is still lacking, this is due to the lack of information that the community gets, especially corn farmers, as well as the lack of socialization carried out by UPZ in Balla Village.

"I still don't understand about agricultural zakat because of the lack of socialization from community leaders or from UPZ management, because what I know is that there are certain percentages and that's what I don't understand, that's why I don't issue agricultural zakat, I only issue alms when harvest arrives or I give wages to people who help during the harvesting process."

From the narratives of Mrs. Wanti and Mr. Pardi, it shows that understanding of agricultural zakat is still very lacking, this is due to the lack of information that people get, especially corn farmers, as well as the lack of socialization carried out by managers or zakat institutions in Balla Village. The problem of farmers' understanding of agricultural zakat is reduced because the researcher explains about the nishab and percentage of agricultural zakat, namely 5% if using fees and 10% if using rain-fed. The next factor so that the implementation of agricultural zakat in Balla Village is not optimal is that some farmers who issue agricultural zakat do not give to UPZ in Balla Village.

B. Zakat Collection Unit in Balla Village, Baraka District, Enrekang Regency

The organization of each UPZ consists of administrators and advisors who can be appointed for a five-year term and can be re-elected. In order to be competent, UPZ administrators are entitled to Amil training from BAZNAS. In Enrekang itself, it has a sub-district UPZ. Then a UPZ is formed again for each village or sub-district to make it easier to manage zakat. The rules for issuing zakat, but from the community in Balla Village, have not been fully implemented. As stated by the next informant, namely Mr. Mikar as chairman of UPZ in Balla Village, he said in an interview:

"I received some agricultural zakat from several farmers who have issued agricultural zakat, but the shortage of farmers in Balla Village are still many who do not understand about agricultural zakat, and there are also farmers who directly give their agricultural zakat directly to their families or people in need such as poor people. , the needy and nearest neighbors who help during the harvesting process. As for the management of UPZ, namely the lack of socialization of the issue of agricultural zakat. And other zakat they only know about zakat fitrah which is issued in the month of Ramadan only".

The next informant is Mr. Risman as a member of UPZ and a farmer

"The rice zakat must be paid according to the management carried out, 5% for irrigation use and 10% if using rain-fed and no human intervention, but most farmers in this village do not pay attention to these levels. Payment of agricultural zakat does not have to wait for haul. The problem of paying zakat on rice in this village has not been carried out properly due to a lack of understanding and awareness of the community, this is actually a weakness of the people of Balla Village, as well as our lack of socialization as a zakat collection unit, sometimes there is a delivery at the mosque about agricultural

zakat in general, especially when the month of Ramadan, but did not explain in detail about the problem.

From the results of interviews with Mr. Mikar and Mr. Risman, from the statement above that there are farmers who issue agricultural zakat without giving it to UPZ so that they are not recorded as those who issue agricultural zakat, they issue zakat every time they harvest to poor families, he also said that, in carrying out the payment of agricultural zakat, it is more important to give it to believing families with the aim of strengthening brotherly ties. He also said that the obstacles were not implemented in the implementation of agricultural zakat payments were the lack of understanding of agricultural zakat and the lack of socialization of UPZ as well as the lack of awareness for people who already understood agricultural zakat, but were reluctant to issue zakat.

In the management of an organization, financial reports are needed in order to find out the direction and purpose of the distribution of zakat. The financial report is a report on responsibility for regulating or managing the financial management of the head of the company in regulating it is outsourced to a stakeholder company for the company, namely company owners (shareholders), government (tax authorities), creditors (banks or financial institutions), not just other stakeholders. in the journal Sitti Rahmayuni (:2017)

Table 3.2. Baznas Enrekang Financial Report 2019, 2020 and 2021

LAPORAN KEUANGAN BADAN AMIL ZAKAT NASIONAL KABUPATEN ENREKANG TAHUN 2019						
1. LAPORAN POSISI KEUANGAN LAPORAN POSISI KEUANGAN BADAN AMIL ZAKAT NASIONAL (BAZNAS) KAB. ENREKANG PER 31 DESEMBER 2019					2. LAPORAN PERUBAHAN DANA LAPORAN PERUBAHAN DANA BADAN AMIL ZAKAT NASIONAL (BAZNAS) KAB. ENREKANG UNTUK TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2019	
NO	URAIAN	CATATAN	PER 31-12-2019	PER 31-12-2018	KENAIKAN/ (PENURUNAN)	
1	2	3	4	5	6	
I	ASET					
A	ASET LANCAR					
1	Kas dan Setor Kas	13.11	1.403.385.743,47	1.994.267.640,71	(590.881.897,24)	
2	Deposito	14.17	3.390.000.000,00	3.500.000.000,00	(110.000.000,00)	
3	Piutang	15.13	271.500.000,00	240.000.000,00	31.500.000,00	
	Jumlah Aset Lancar		4.956.885.743,47	5.734.267.640,71	(777.381.897,24)	
B	ASET TETAP	110.14				
1	Kendaraan		447.250.000,00	191.000.000,00	256.250.000,00	
2	Persediaan Kasier		272.114.000,00	114.985.000,00	157.129.000,00	
	Nilai Perkiraan Aset Tetap		719.364.000,00	305.985.000,00	413.379.000,00	
	Akumulasi Penyusutan		(183.463.120,23)	(108.062.301,71)	(75.390.718,52)	
	Nilai Buku Aset Tetap		536.400.879,77	197.922.698,29	338.478.181,48	
	TOTAL ASET		5.473.286.623,24	5.941.289.248,05	(468.002.624,81)	
II	KEWAJIBAN DAN SALDO DANA					
A	Utang Penyediaan (Dana Titipan ZKDB)	23	110.000.000,00	-	110.000.000,00	
C	EKUITAS					
B	SALDO DANA	25				
1	Dana Zakat		2.677.997.380,00	2.478.770.085,40	219.227.294,60	
2	Dana Infaq/Sedekah		2.090.145.948,40	2.510.040.226,20	(419.894.277,80)	
3	Dana Amil		140.183.284,21	546.505.859,48	(406.322.575,27)	
4	Dana APBS		-	-	-	
5	Dana Hibah		162.720.000,00	-	162.720.000,00	
6	Dana Jarak Jauh		325.790.903,71	466.408.076,97	(140.617.173,26)	
	Jumlah Saldo Dana		5.363.286.623,24	5.941.289.248,05	(578.002.624,81)	
	TOTAL KEWAJIBAN DAN SALDO DANA		5.473.286.623,24	5.941.289.248,05	(468.002.624,81)	



BANK MILE, ZAKAT NASRULLAH, KAMPUNG DENDANG LAMPUNG PUSAT KEKAWAN 31 October 2019 <i>(Chapter 10: Capital, Asset, and Expenses)</i>			
	Capital	2018	2019
ASSET			
ASSET LIABILITIES			
Fixed Assets (Kas)	24.5	2,345,897.442	1,465,180.551
Deposits	30.5	-	2,000,000.000
Prepaid Expenses	24.5	-	271,399.000
		2,345,897.442	3,536,579.551
ASSET TOTAL LIABILITIES			
Asset Total (Sum of Assets)			
Assets (Sum of Assets)	55	471,399.000	576,479.551
Liabilities (Sum of Liabilities)	55	471,399.000	576,479.551
Assets Total Liabilities		471,399.000	576,479.551
JOURNAL ASSET		2,864,500.442	2,960,100.000

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BANK OF AMERICA NATIONAL ASSOCIATION CONSOLIDATED BALANCE SHEET LIABILITIES AND EQUITY			
	2004	2003	2002
	(\$ MIL.)	(\$ MIL.)	(\$ MIL.)
DEPOSITS			
Non-interest-bearing	222,540,000	204,000,000	184,000,000
Interest-bearing	8,800,000	9,000,000	7,000,000
Total	231,340,000	213,000,000	191,000,000
LOANS			
Non-interest-bearing	1,900,000,000	1,800,000,000	1,700,000,000
Interest-bearing	1,100,000,000	1,000,000,000	900,000,000
Total	3,000,000,000	2,800,000,000	2,600,000,000
SECURITIES			
U.S. Government securities	1,200,000,000	1,100,000,000	1,000,000,000
State and local government securities	1,000,000,000	900,000,000	800,000,000
Foreign government securities	1,000,000,000	900,000,000	800,000,000
Corporate securities	1,000,000,000	900,000,000	800,000,000
Mortgage-backed securities	1,000,000,000	900,000,000	800,000,000
Asset-backed securities	1,000,000,000	900,000,000	800,000,000
Total	6,000,000,000	5,500,000,000	5,000,000,000
OTHER ASSETS			
Cash and cash equivalents	1,000,000,000	900,000,000	800,000,000
Other	1,000,000,000	900,000,000	800,000,000
Total	2,000,000,000	1,800,000,000	1,600,000,000
LIABILITIES AND EQUITY			
Liabilities	3,000,000,000	2,800,000,000	2,600,000,000
Equity	1,000,000,000	900,000,000	800,000,000
Total	4,000,000,000	3,700,000,000	3,400,000,000

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	Mr. John Jay & Brian W. H. & Co., 100 Nassau St., New York City. 1897. 1898. 1899. 1900. 1901. 1902. 1903. 1904. 1905. 1906. 1907. 1908. 1909. 1910. 1911. 1912. 1913. 1914. 1915. 1916. 1917. 1918. 1919. 1920. 1921. 1922. 1923. 1924. 1925. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1936. 1937. 1938. 1939. 1940. 1941. 1942. 1943. 1944. 1945. 1946. 1947. 1948. 1949. 1950. 1951. 1952. 1953. 1954. 1955. 1956. 1957. 1958. 1959. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970. 1971. 1972. 1973. 1974. 1975. 1976. 1977. 1978. 1979. 1980. 1981. 1982. 1983. 1984. 1985. 1986. 1987. 1988. 1989. 1990. 1991. 1992. 1993. 1994. 1995. 1996. 1997. 1998. 1999. 2000. 2001. 2002. 2003. 2004. 2005. 2006. 2007. 2008. 2009. 2010. 2011. 2012. 2013. 2014. 2015. 2016. 2017. 2018. 2019. 2020. 2021. 2022. 2023. 2024. 2025. 2026. 2027. 2028. 2029. 2030. 2031. 2032. 2033. 2034. 2035. 2036. 2037. 2038. 2039. 2040. 2041. 2042. 2043. 2044. 2045. 2046. 2047. 2048. 2049. 2050. 2051. 2052. 2053. 2054. 2055. 2056. 2057. 2058. 2059. 2060. 2061. 2062. 2063. 2064. 2065. 2066. 2067. 2068. 2069. 2070. 2071. 2072. 2073. 2074. 2075. 2076. 2077. 2078. 2079. 2080. 2081. 2082. 2083. 2084. 2085. 2086. 2087. 2088. 2089. 2090. 2091. 2092. 2093. 2094. 2095. 2096. 2097. 2098. 2099. 2100. 2101. 2102. 2103. 2104. 2105. 2106. 2107. 2108. 2109. 2110. 2111. 2112. 2113. 2114. 2115. 2116. 2117. 2118. 2119. 2120. 2121. 2122. 2123. 2124. 2125. 2126. 2127. 2128. 2129. 2130. 2131. 2132. 2133. 2134. 2135. 2136. 2137. 2138. 2139. 2140. 2141. 2142. 2143. 2144. 2145. 2146. 2147. 2148. 2149. 2150. 2151. 2152. 2153. 2154. 2155. 2156. 2157. 2158. 2159. 2160. 2161. 2162. 2163. 2164. 2165. 2166. 2167. 2168. 2169. 2170. 2171. 2172. 2173. 2174. 2175. 2176. 2177. 2178. 2179. 2180. 2181. 2182. 2183. 2184. 2185. 2186. 2187. 2188. 2189. 2190. 2191. 2192. 2193. 2194. 2195. 2196. 2197. 2198. 2199. 2200. 2201. 2202. 2203. 2204. 2205. 2206. 2207. 2208. 2209. 2210. 2211. 2212. 2213. 2214. 2215. 2216. 2217. 2218. 2219. 2220. 2221. 2222. 2223. 2224. 2225. 2226. 2227. 2228. 2229.
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**PENERIMAAN DAN PENYALURAN
BULAN JANUARI 2021**

PENERIMAAN	
ZAKAT	
A. Zakat Individu	Rp 125.780.676
B. Zakat Emitas	Rp -
Jumlah Penerimaan Zakat	Rp 125.780.676
INFAQ	
A. Infaq Terikat	Rp 5.113.514
B. Infaq Tidak Terikat	Rp 550.895.935
Jumlah Penerimaan Infaq	Rp 556.009.449
JUMLAH PENERIMAAN BULAN JANUARI 2021	Rp 681.790.125
PENYALURAN	
Enrekang Peduli	Rp 66.606.000
Enrekang Religius	Rp 74.760.000
Enrekang Sejahtera	Rp -
Enrekang Cerdas	Rp 20.250.000
Enrekang Sehat	Rp 35.700.000
JUMLAH PENYALURAN BULAN JANUARI 2021	Rp 197.316.000

- Laporan yang disajikan merupakan data Unaudited
- Laporan dapat diupdate sesuai koreksi pembukuan pada penerimaan dan penyaluran

UNAUDITED

 BAZNAS Baitul Zakat Negeri Kabupaten Enrekang KABUPATEN ENREKANG PENERIMAAN DAN PENYALURAN BULAN MARET 2022	
<u>PENERIMAAN</u>	
ZAKAT	
A. Zakat Individu	Rp 25.078.078
B. Zakat Entitas	Rp -
Jumlah Penerimaan Zakat Bulan Maret 2022	Rp 25.078.078
Jumlah Penerimaan Zakat Bulan Februari 2022	Rp 44.834.722
Jumlah Penerimaan Zakat Hingga Bulan Maret 2022	Rp 69.912.800
INFAQ	
A. Infaq Terikat	Rp -
B. Infaq Tidak Terikat	Rp 630.160.164
Jumlah Penerimaan Infaq Bulan Maret 2022	Rp 630.160.164
Jumlah Penerimaan Infaq Bulan Februari 2022	Rp 1.143.028.857
Jumlah Penerimaan Infaq Hingga Bulan Maret 2022	Rp 1.773.189.021
Jumlah Penerimaan Bulan Maret 2022	Rp 655.238.242
Jumlah Penerimaan Bulan Februari 2022	Rp 1.222.589.329
JUMLAH PENERIMAAN HINGGA BULAN MARET 2022	Rp 1.877.827.571
<u>PENYALURAN</u>	
Enrekang Peduli	Rp 18.950.000
Enrekang Religius	Rp 287.450.000
Enrekang Sejahtera	Rp -
Enrekang Cerdas	Rp 10.500.000
Enrekang Sehat	Rp 11.459.500
Jumlah Penyaluran Bulan Maret 2022	Rp 328.359.500
Jumlah Penyaluran Bulan Februari 2022	Rp 247.024.500
JUMLAH PENYALURAN HINGGA BULAN MARET 2022	Rp 575.384.000

- Laporan yang disajikan merupakan data Unaudited
- Laporan dapat diupdate sesuai koreksi pembukuan pada penerimaan dan penyaluran

UNAUDITED

Source: Baznas of Enrekang Regency

For the presentation of the financial statements themselves, the presentation will be simplified if it will be submitted to BAZNAS KAB ENREKANG to make it easier to understand and understand, while for the financial statements that will be presented to Oramas and external audit parties, it is more detailed and must be more transparent, of course, according to the informants when interviewed said that for auditing of financial statements is submitted to external parties from the Ministry of Religion and for internal parties there has never been an audit from the BPK Ormas itself but it is planned for the 2022 period there will be an internal audit.

C. Implementation of agricultural zakat

The practice of paying and implementing agricultural zakat carried out by farming communities in Balla Village is to issue zakat at every harvest. Farmers give a portion of the harvest that is obtained in large quantities, then a lot is issued, but if the results obtained are small, then the amount spent is also small.

Some of the farmers already know about the level of zakat that must be issued. Paying zakat is based on general rules or provisions in the expenditure of

agricultural zakat and some are issued according to habits that are not in accordance with the theoretical provisions in agricultural zakat on how to implement the correct agricultural zakat payment.

Zakat issued by farmers (Muzakki) is carried out on a private basis, where farmers submit directly to UPZ, and some directly submit agricultural zakat to zakat mustahik without going through the zakat management organization, namely UPZ. Muzakki gave their zakat to UPZ then UPZ gave it to the poor, the needy and those in need, there was also Muzakki who gave their zakat directly to the poor who still have family relationships, with this agricultural zakat payment there are some mustahik who get zakat farm more than one Muzakki.

As did Mr. Rashid in the results of the interview, he said:

"I understand about agricultural zakat, I pay zakat after harvest when I get a profit because I am a shallot farmer, as for the land I manage, land owned by someone else, I work here with a profit-sharing system, while the land I manage is 100 M2 or 1 hectare, In a year I can harvest 3 times. My harvest this time is 10,000,000 Kg X selling price of IDR 15,000 = 150,000,000, I spend 80,000,000 capital, 70,000,000 profit and divided by the system results 50:50, so my profit is 35,000,000, so I pay zakat agriculture amounting to 35,000,000 X 5% = 3,500,000, I give agricultural zakat to UPZ in Balla Village"

From the statement of Mr. Rashid above, it illustrates that he has understood and has issued his agricultural zakat. Similar to Mr. Karodding, he gave his Zakat to Upz and usually gave it directly to the poor, the needy, the closest neighbors and people who helped in the harvesting process, as said by Mr. Karodding as well as the priest in Balla Village in the results of interviews with researchers, he said:

"I understand about agricultural zakat, I pay zakat after harvest if I get a profit because I am a shallot farmer, as for the land that I cultivate, the land that I cultivate is 70 M2 or 70 Are. My harvest this time is (7 tons) 7,000,000 Kg X selling price of IDR 15,000 = 105,000,000, I spend 80,000,000 capital, profit 25,000,000 so I pay out my agricultural zakat of 25,000,000 X 5% = 1,250 000, I give agricultural zakat to UPZ and I can also give it directly to the poor, the needy, the closest neighbors and people who help in the harvest process".

Mr. Karodding's statement illustrates that he understands and is aware of paying agricultural zakat from his harvest.

The practice of paying zakat that occurs in Balla Village, Enrekang Regency when analyzed with agricultural zakat theory is that 8 groups of people who are entitled to receive zakat (mustahik) in Balla Village are poor people. In accordance with the verse, the allocation of agricultural zakat by farmers is in accordance with the theory of agricultural zakat, namely, giving part of the rice harvest to relatives who are considered less able (poor).

a) Muzakki

In reality, what happened in Balla Village, Baraka District, Enrekang Regency.

Farmers distribute their agricultural zakat to UPZ or to people who are less fortunate. The implementation of agricultural zakat in Balla Village has been carried out but is not optimal in issuing agricultural zakat, the main reason is the lack of understanding of agricultural zakat.

Based on the results of research conducted by researchers, it shows that the understanding and implementation of farmers in Balla Village, Baraka District, Enrekang Regency regarding agricultural zakat has been implemented but not optimal because a small number of farmers have issued zakat on their agricultural products. There are still many farmers who have not received information about agricultural zakat either from religious leaders, community leaders or from related institutions and also farmers do not get information about the place for paying zakat.

b) Income Potential

The income earned by shallot farmers in Balla Village, Baraka District, Enrekang Regency is the average production of shallots in the first planting season of 6,760 kg and in the second planting season of 7,650 kg. 1 is Rp. 65.951.923 and in the second planting season is Rp. 108.658.223 and the total income received by farmers per year is Rp. 174.610.146 and the total contribution of onion farming income to the total income of farmers' households in the first planting season is 70.51 % and in season II of 80.35% and the driving factors for shallot farming in Balla Village, Baraka District, Enrekang Regency are physical environmental factors, labor is easy to obtain, land availability and onion harvest time is fairly fast and the inhibiting factor is limited capital, irrigation/water and price fluctuations.

c) Enrekang Baznas Financial Report

The Financial Statements are in accordance with PSAK 109 based on the Regional Regulation of Enrekang Regency No. 6 of 2015 on the management of Zakat. In addition, technically, there is also a sharia standard PSAK 109 Sharia accounting which is used because it aims to regulate the recognition, measurement, presentation and disclosure of zakat and infaq/alms transactions, therefore regulations and technical guidelines are supporting factors in the transparency of zakat management in Enrekang Regency.

In addition, technically, there is also a sharia standard PSAK 109 Sharia accounting which is used because it aims to regulate the recognition, measurement, presentation and disclosure of zakat and infaq/alms transactions, therefore regulations and technical guidelines are supporting factors in the transparency of zakat management in Enrekang Regency. Upz in Balla Village has not recorded financial reports that are not in accordance with PSAK 109, because the UPZ administrators in Balla Village do not know about PSAK 109, and other factors are low education.

The influence of zakat in improving people's welfare must really be realized, zakat should not only be understood as a routine obligation without empowerment, zakat must be able to become a truly effective form of community empowerment. Thus, UPZ plays an important role in managing zakat funds and empowering the less fortunate.

The factors that influence the implementation of agricultural zakat payments

are not optimal, are:

1. Lack of public understanding of zakat on agricultural products. Payment of zakat on agricultural products is not only worship for obedience to Allah SWT but also shows that Islam also cares for the economy of the people, to carry out zakat properly, of course, cannot be separated from the conditions and pillars that must be fulfilled both the individual who implements it and the assets that want to be paid. zakat is issued. So it takes an understanding of how the implementation of zakat in accordance with Islamic law. The obstacle faced by the community in implementing agricultural zakat is the lack of public understanding of agricultural zakat and how to issue zakat. There are still many people who do not know about the nishab and the level of zakat that must be issued so that they rarely issue zakat even though some have issued it in accordance with the zakat law.
2. Education is still low
3. People do not understand the implementation of agricultural zakat provisions, it can be proven by looking at the education that has been achieved by the community. The majority of people in Balla Village have low education because money is more important than continuing their education to a higher level.
4. Ineffectiveness of the management of the Zakat Collecting Unit (UPZ)
5. In this case, the management of UPZ did not provide socialization or understanding to the community about agricultural zakat, even though there were already some farmers who already understood and issued agricultural zakat on agricultural zakat. However, the responsibility of all zakat management institutions is Baznas, Wiz, Laz and other institutions, but the most important role in providing an understanding of agricultural zakat is UPZ.

4. Conclusion

The implementation of agricultural zakat in Balla Village, Baraka District, has been implemented but has not been maximized. The factor that causes it to be not optimal is that there are still many farmers who do not pay zakat on their agricultural products because they have low understanding of religious knowledge and lack of awareness in the mandatory law of zakat, and the main problem is the lack of socialization of zakat management institutions in Balla Village, namely the Zakat Collecting Unit (UPZ). Some collect their zakat at UPZ and some also distribute their zakat directly to families or poor people so that some are not recorded in agricultural zakat expenditures at UPZ.

5. Recommendation

The government in Balla Village is expected to be able to run the existing Zakat Collecting Unit (UPZ) to manage agricultural zakat from farmers. Because this also has an impact on the welfare of the people in Balla Village by collecting and distributing zakat in a fair and equitable manner.

For Religious Leaders and Teachers of the Zakat Collecting Unit are

expected to provide knowledge, understanding and insight regarding agricultural zakat in accordance with the provisions in Islamic teachings based on the Qur'an and Hadith so that farmers can better understand the proper agricultural zakat so that in its implementation or implementation can be implemented properly. For farmers, they should be deeper into the implementation of agricultural zakat payments with provisions in Islam

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