Public’s Understanding and Zakat Management on Agricultural Zakat

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Abstract

The purpose of this research is to find out and analyze the public’s understanding of Agricultural Zakat and also the management in agricultural zakat in the Samata village, Tangaran, Sambas. The research type used in this research is field research. Data collection methods were done through observation, interviews and documentation, and relevant supporting literatures on the discussing issue. The data was further analyzed using a descriptive analysis method. The results showed that the community in that village had a general understanding of agricultural zakat. This could be seen from several indicators such as: how much the agricultural zakat nisab is, when they have to pay agricultural zakat, the amount that they have to pay and where they have to pay it, so that the village community whose harvests have reached the nisab always pay the zakat. The management in agricultural zakat in the village has two aspects, which are zakat’s collection and distribution. In terms of the management of agricultural zakat in Semata village, it can be said to be good. However, the non-centralization of the amil zakat institutions makes management overlap, because the zakat proceeds are not evenly distributed among the existing mosques.

Keywords: Public understanding, zakat management, agricultural zakat

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INTRODUCTION

Zakat can be viewed in terms of language (etymology) and syar'i terms (terminology). Qardhawi (2007) stated that in language (etymology) zakat has the meaning of developing, clean, blessed and commendable. Meanwhile, according to the term Qardhawi (2007) explains zakat as a certain amount of property that is required by Allah to be handed over to those who are entitled to receive it. Furthermore, Qardhawi (2007) stated that zakat is a worship of Maliyah ijtima'iyyah which has a very important, strategic and decisive existence for Muslims. This can be seen from two sides, namely the teachings of Islam itself and the welfare of its people. So that zakat is also categorized as a main worship and must be done by Muslims. In addition, zakat is also considered ma'luum min ad-diin bidh-dharuurah which means za- kat is a part that must exist in someone's Islam (Mursal et al. 2021; Noor & Pickup, 2017).

Anwar (2017) states that zakat is one of the basic frameworks of Islamic build-ings, so that its position is always displayed as equal to prayer. From this explana-tion it is clear that zakat is a worship that must be done by Muslims, because its posi-tion is comparable to prayer and is very important for Muslims themselves. Zakat has a main function, namely the development of the condition of taqarrub ilallah, namely to foster a spirit of devotion and an attitude of loyalty as well as the moral discipline of life as a totality of religious life for a Muslim. In addition to the functions described above, zakat also has a very important dual function, namely concerning aspects of humanity and togetherness in social life, which involves him or herself and his or her property as a Muslim (Aziz et al. 2020; Bouanani, 2020).

The Qur'an also explains the importance of zakat as in the QS. Al-Baqarah verse 267 which means

“You who believe! Spend some of the results of your good deeds and some of what We remove from the earth for you. Do not choose what is bad for you to bring out, even though you yourself do not want to take it but 3 by squinting (reluctantly) towards it. And know that Allah is Rich, Praiseworthy” (Q.S. Al-Baqarah: 267).

From the verse above, it is very clear that Muslims are ordered to spend some parts of the business that they get, namely the production from the earth. This can be seen and understood from the sentence "live" and the sentence "and some of what We bring out from the earth for you". It is also emphasized in the verse that what will be issued for zakat is the best, not the bad, let alone the worst.

Pratama & Yuni (2020) stated that agriculture is a source of livelihood and economy for mankind. A person can become rich because he has fertile land and plants. Therefore, the results of agriculture must be issued zakat which is known as agricultural zakat. Not only that, agricultural zakat is also known as al-'usyr, zakat al-zuru' wa al-thimar or zakat al-mu'asyirat, even though agricultural zakat still has one purpose. Kilian & Rahman (2020) explains that agricultural zakat is one of the maal zakat or assets which the zakat's objective is coming from crops that have economic value, namely seeds, tubers, fruits and others. In classical fiqh studies, agricultural products are all types of plants grown with seeds and the results can be eaten by humans and animals. The size of the percentage of obligatory zakat can be seen from the
irrigation system applied in processing agriculture and the object of zakat, namely the results of the agriculture.

Thus, looking at the condition of Indonesia, which is an agricultural country, it can be determined that the agricultural products in Indonesia are rice, corn, and wheat which are common crops grown by farmers in Indonesia. Indonesia is a country with the largest Muslim population in the world (Maulana & Kanai, 2020). And most of the Muslims in Indonesia work as farmers. Not a few also among the farmers get quite a lot of results, and not infrequently the results obtained more or at least reach the predetermined nisab. In general, farmers in Indonesia and especially in West Kalimantan do not really see things that are considered simple but actually must be done. This may be due to a lack of understanding of the provisions that have become rules in Islam and what is described in the Qur’an so that it becomes one of the common reasons expressed by the community (Rozaki, 2020).

The potency of Zakat in West Kalimantan is quite large, reaching 2,104 trillion rupiah. Furthermore, the potency for such large zakat requires joint collaboration, synergizing by maximizing BAZNAS’s internal capabilities and by building cooperation with Provincial Government, Regency / City, Ministry of Religion, MUI, Academicians, LAZ and other parties (Indra et al. 2020).

From the zakat’s potency, there are several zakat that can be maximized in West Kalimantan, such as agricultural zakat, livestock zakat, money zakat, income zakat and corporate zakat. Agricultural zakat is one of the zakat that can maximize its potency in West Kalimantan. This is because agriculture is closely related to the people of West Kalimantan, who on average work in the agricultural sector, which is around 50.94 percent of the total working population (Indra, 2018).

This agricultural zakat can be maximized, especially in food crops such as rice. Based on the Area Sample Framework Survey (KSA), in 2018 rice production in West Kalimantan was 622,041 tons with total harvested areas and production areas of 214,877 hectares and 28.95 quintals/hectare, respectively. One of the regencies in West Kalimantan that has a fairly large area of agricultural land is Sambas Regency, especially rice fields. Based on data from the West Kalimantan BPS, Sambas Regency has a total area of 66,733 hectares of rice fields. Although the land area is not as large as other areas which reach 79,891 Ha. However, Sambas is a Regency in West Kalimantan Province which has the largest rice production among other regencies, which is 137,781 tons (Baznas, 2022).

This shows that the potential for agricultural zakat, especially rice in Sambas Regency, is quite large if it is managed properly. Sambas Regency consists of 19 districts, each of which has agricultural land, especially lowland rice. Of the 19 districts, there are several districts with large rice harvesting areas and even above average fields, including Tebas, Teluk Keramat, South Javai, Jawai, Selakau, Paloh, Semparkuk and Tangaran (data attached). Tangaran District is one of 19 districts in Sambas Regency, consisting of 8 villages namely Simpang Empat, Semata, Tangaran, Pancur, Arung Medang, Merpati, Arung Parak and Merabuan. Tangaran Dis-trict in 2018 had a population of 23,814 consisting of 11,135 men and 12,679 women. Of the many residents
of Tangaran District, almost all of them are Muslim and on average work in the agricultural sector, especially rice plants. Based on observations, the potential for agriculture, especially rice plants in Tangaran sub-district is quite large and promising. This can be seen from the harvested areas of lowland rice and upland rice in 2018 which reached 7,675.8 hectares, consisting of 7,573.8 hectares of lowland rice and 102 hectares of upland rice. The area of rice harvested land has increased from the previous year which was only 3,005 ha. And usually, the farmers in Tangaran District do 2 rice harvests over a span of one year (Baznas, 2022).

The agricultural zakat’s potency is quite promising, of course, the community is obliged to pay zakat on agricultural products that have reached the nisab. The village in Tangaran District that is currently fighting for and trying to get its people to pay agricultural zakat, especially rice, is Semata Village, especially OPZ Semata Village. Based on data from the Semata Village office, the number of residents who work as farmers is 1,646 people out of a total population of 3,614 people and the total workforce is 2,379 people. This shows that the most dominant occupation in Semata Village is farmer. Of the many residents of Semata Village who work as farmers, of course there are farmers whose agricultural products, especially rice, reach the nisab that has been determined by the Ministry of Religion of Sambas Regency. And obliged him to pay agricultural zakat. Based on the results of the author’s interview with the chairman of the UPZ (Unit of Zakat Implementing) Semata Village, that the results of agricultural zakat, especially rice in Semata Village, are classified as having great potential if the people have the awareness to pay agricultural zakat. But in reality there are farmers whose rice yields have reached the nisab, but still have not even paid agricultural zakat. Based on the above background, the authors are encouraged to conduct research with the title: Analysis of Community Understanding of the Realization of Agricultural Zakat in Semata Village, Tangaran District, Sambas Regency.

Rarasati & Dewanti (2018) found that zakat and agricultural business can be combined and collaborated in improving the community’s economy and reducing poverty. Likewise, with Swandaru et al. (2021) which proves that zakat has a positive impact in developing the agricultural business. As for Ab Rahman et al. (2019) analyzes agricultural zakat in Islamic perceptions and it is found that according to Islamic law, the implementation of agricultural zakat still has some debates, but technically with zakat, agricultural development can be optimized.

Beside the research above, the researcher also used another reference conducted by Rahim et al. (2021) stated that the level of farmers’ awareness was high on agricultural zakat (61.67%). The difference between this research and the research conducted by Abdul Rahim is that this research was conducted using qualitative research to see the public’s understanding of agricultural zakat as seen from the meaning of agricultural zakat, the nisab for calculating agricultural zakat, the time and place of giving agricultural zakat. In addition, this study discusses the management of agricultural zakat in Tangaran District, Sambas Regency. Based on the description above, the formulation of the problem in this study is to determine the community’s understanding and the management of agricultural zakat in Semata village, Tangaran district, Sambas regency.
LITERATURE REVIEW

ZAKAT

Zakat can be interpreted in terms of language (etymology) and terms (terminology). Zakat in language (etymologically) means clean, growing, blessing, developing, praise and goodness (Chintya & Wahyuni, 2017). Qardhawi (2007) states that, etymologically, zakat means growing, clean, blessed and commendable. Meanwhile, in terms of terms (terminology). Asfarina et al. (2019) explains zakat as a certain amount of property that is required by Allah to be handed over to people who are entitled to receive it.

Gumus et al. (2019) states that zakat is a predetermined obligation for people who have a certain amount of wealth to be issued to people who are entitled to receive it. In other words, zakat is related to property owners who meet the requirements to be issued, therefore zakat is required for property owners whose assets have met the requirements for zakat, which has reached the nisab and a period of one year. Based on this explanation, it can be concluded that zakat is part of the property owned by a Muslim which is the right of Allah SWT so that it must be issued to people in need (mustahiq) in order to get blessings, virtue, purity of soul and the pleasure of Allah SWT.

Among several types of zakat, one type of zakat that is rarely mentioned in previous literature is agricultural zakat. Agricultural zakat is a different zakat from other wealth zakat, such as livestock, money, and trade goods. Still from Qardhawi’s explanation that this difference is that agricultural zakat is not zakat that is issued when one year has passed, but this zakat is issued when the harvest obtained reaches the nisab that has been determined by the Shari’a. Therefore, the object of zakat is from the production or results given by the land, meaning that if the production is obtained, zakat is obligatory (Qardhawi, 2007). In the present sense, agricultural zakat is zakat issued from the exploitation of land. Meanwhile, zakat on other assets is zakat issued on capital or the principal wealth itself, whether the wealth is developing or not. Hamat (2014) explains that agricultural products are staple foods and do not rot if stored, for example from plants, namely corn, rice, and wheat. While the types of fruits such as dates and grapes. Zakat is obligatory on agricultural products, plants or fruits.

Ab Rahman et al. (2019) explains that zakat must have general conditions, including Islam, baligh and sensible, the property is full ownership, receivable assets are not included in full ownership assets and one year has passed (haul), except for the zakat on plants. In addition to the general requirements above, the ulama also added the conditions that must exist in agricultural zakat. According to Hanafiyah, there are several additional requirements from the general conditions above, which are:

1. This land is ushriyah land. And there is no obligation of zakat on land that is kharajiyah, because ushur (tenth) and kharaj (tax) cannot be combined in one land according to them.
2. There is something growing from the soil. That is, if the land does not grow plants, then there is no obligation to issue a tenth.
3. From the soil grows plants that are deliberately planted by the planter and are desired for fertilization. Thus, zakat is not obligatory on plants that only produce grass, firewood and
the like that do not produce. The reason is because these plants do not make the soil develop and even destroy it.

The Maliki Mazhab proposes two additional conditions, which are:

1. Let the crops be seeds and fruits (dates, grapes and olives), there is no obligation for other fruits such as apples, pomegranates, vegetables and nuts whether on the land subject to tax or not.
2. Let the crops that grow from the soil reach the nisab, which is 5 wasaq (653 kg)

Hambali Mazhab added 3 conditions, which are:

1. These plants can be stored, last a long time, can be measured, can be dried (seeds or fruits), and planted by humans.
2. Plants that grow from the soil reach the nisab, which is 5 wasaq (653 kg).
3. The plant is land owned by a certain person.

Syafi’i Mazhab added 3 additional conditions which must exist in agricultural zakat, such as:

1. The types of plants that grow and produce from the soil are the main types of plants that can be filling if eaten and can be stored for a long time by humans. For example, these plants are from the group of wheat, tobacco, grains, rice, corn and alike. From the group of fruits such as dates and grapes. Zakat is not obligatory on plants such as vegetables, cucumbers, watermelons, pomegranates and bamboo shoots.
2. The plant that produces it has reached the perfect nisab
3. Cultivated land is land that is fully owned by certain people. And it is not obligatory to pay zakat tenth on land that has been waqf for mosques, because the land does not belong to a certain person
4. In addition to the above conditions, the ulama also include the intention that accompanies the implementation of zakat and tamlik, namely transferring ownership of property to the next recipient of the property as a condition for the validity of zakat and must be carried out.

AGRICULTURAL ZAKAT NISAB

Nisab is a requirement for the minimum amount of assets that can be categorized as the amount that must be paid for zakat and must be issued (Arif, 2006). According to Yusuf Al-Qardhawi in (Anwar, 2017: 38), the nisab in agricultural zakat is as a measure in determining the limit of a person’s wealth so that he is obliged to issue zakat. In this case, the nisab of agricultural zakat is 5 wasaq. Based on the hadith of the Prophet Muhammad SAW from Said Al-Khudri (Ahmad, 2016: 50)

*There is no zakat on grains that are less than five wasaq, and there is no za-kat on silver that is less than five auqiyah*. (HR. Al Jama’ah) *Wasaq is a type of scale weighing 60 Sha’, and is also the ijma’ (agreement) of the ulama.*

The size of 1 sha for today is based on the size of the Egyptian ratl which is 4.8 Egyptian ratl of wheat, this amount is equal to 2,176 grams of wheat. If calculated by weight, then one
nisab = 300 x 4.8 Egyptian ratl = 1440 ratl of wheat. And when calculated with kilograms, it is equal to 300 x 2,176 kg of wheat = 652.8 or ± 653 kg of wheat. This nisab also applies to rice plants and other products that are expensive (Anwar, 2017).

**THE AMOUNT OF AGRICULTURAL ZAKAT**

The amount of agricultural zakat is determined based on how to manage the farm. Plants and fruits whose irrigation system uses rain or river water so that without incurring the cost and effort of the owner, or agriculture that absorbs itself with its roots, such as agriculture that uses rainfed soil, the zakat that must be issued is 1/10 if the yield reaches predetermined nisab (Ab Rahman et al. 2019).

Agriculture that is irrigated using tools such as sprinklers or other machines and requires energy and money, the zakat that is paid for is must be issued at 1/20 or 5 percent of the results obtained. From this explanation, it can be understood and concluded that agriculture that uses or is watered with irrigation, zakat is issued by 5 percent and the remaining 5 percent is used to finance irrigation (Swandaru et al. 2021).

Ali et al. (2021) interpreting the understanding of zakat in the sense that one must know the nisab of zakat, haul of zakat, types of zakat and the place of distribution of zakat. Meanwhile, understanding zakat is a teaching from Islam, in the context of worship zakat is a divine worship (Ilahiyah) and is a permanent and historical command, while in the context of humanity (muamalah) zakat seen as a phenomenon of liberation and an instrument of justice.

**THE INDICATORS OF UNDERSTANDING ZAKAT**

There are several indicators that become a measure related to the understanding of zakat, referred to (Anwar & Arifin, 2018):

1. Interpreting, which is being able to describe what has been learned in their own words.
2. Giving examples, which is describing and giving examples of what has been learned.
3. Classifying, i.e. someone easily observes and describes the case.
4. Concluding, means that someone easily writes a conclusion from what has been learned.
5. Guessing, means taking from what has been learned in the form of basic conclusions from the incident.
6. Comparing means being able to easily compare an event that occurred in the past with the present.
7. Explaining, such as re-explaining events or lessons that have been learned.

**THE PRINCIPLES AND OBJECTIVES OF ZAKAT MANAGEMENT**

The principles and objectives of zakat management are listed in articles 2 and 3 of the principles and objectives of zakat management (Mujiatun, 2018):

1. Islamic law
2. Amanah, namely in carrying out their duties zakat managers must be trusted by the community
3. Benefit, namely zakat which is managed by zakat managers must provide the greatest benefit for mustahik.
4. Justice, which is the distribution of zakat is carried out fairly by zakat managers.
5. Legal certainty, namely in the management of zakat there is a guarantee of legal certainty for mustahik and muzakki.
6. Integrated, which is the management of zakat is carried out hierarchically in an effort to increase the collection, distribution and utilization of zakat.
7. Accountability, which is the management of zakat can be accounted for and accessed by the public.

PREVIOUS RESEARCHES

Research on agricultural zakat was conducted by several researchers including Jumarni (2021) where the results of her research showed that public understanding was still low and the distribution of agricultural zakat in Mare District, Bone Regency was still done independently by UPZ. The similarities and differences between Jumarni’s research and this research is that Jumarni’s research focuses on the implementation of agricultural zakat in Mare District, Bone Regency, while this study focuses on public understanding of agricultural zakat and zakat management done by UPZ in Tangaran District, Sambas Regency.

Rarasati & Dewanti (2018) found that zakat and agricultural business can be combined and collaborated in improving the community's economy and reducing poverty. Likewise, with Swandaru et al. (2021) which proves that zakat has a positive impact in developing the agricultural business. As for Ab Rahman et al. (2019) analyzes agricultural zakat in Islamic perceptions and it is found that according to Islamic law, the implementation of agricultural zakat still has some debates, but technically with zakat, agricultural development can be optimized.

RESEARCH METHODS

The research approach used by the researchers in conducting this research is field research. This research uses a descriptive method with a qualitative approach. Field research is a research that goes directly to the field to conduct research on the object to be studied, such as the level of public understanding of the realization of agricultural zakat in Semata Village, Tangaran District, Sambas Regency.

Primary data is data obtained by researchers directly from the first data source (Sugiyono, 2008). The data is then collected individually, specifically to answer the questions that exist in the study in accordance with the wishes of the researcher. The primary data in this study were obtained through personal interviews with respondents, which there were 20 respondents from farmers and 4 respondents from zakat managers. Secondary data according to (Sugiyono 2008) is a source of data obtained by researchers indirectly which can provide the data needed by research-ers. This secondary data is data that is collected and processed by other parties and is usually in the form of publications, such as taking other information from books, journals, and institutions related to zakat.
The data collection technique used by the researchers in this study is a data collection technique commonly used in social research, such as:

1. The researchers used participatory observation in conducting this research. Participatory observation is where the researchers are actively involved in interacting with the informants, such as farmers and zakat managers during the observation process. So that researchers have the opportunity to get accurate data.

2. Interview (in-depth) is a conversation in the research process with a specific purpose that the researcher wants. Interviews are conversations and interactions carried out by two human beings where there is someone who asks or gives questions and someone gives answers to the questions asked. Interviews were conducted by the researchers with farmers and zakat managers in Semata Village, Tangaran District, Sambas Regency.

3. Documentation is an attempt to find data consisting of notebooks, transcripts, inscriptions, books, minute of meetings, newspapers, magazines and other agendas related to the research conducted. In this research, the researchers collected data from related institutions and has archives related to the problem that the researchers wanted to study.

There are 3 (three) parts of this analysis model that the author uses in this study, namely (Emzir, 2010: 131):

a. Data Reduction is a process of sorting data, which is the raw data. This reduction process takes place continuously as long as the research is still being carried out through various stages, such as making summaries, coding, tracing themes, and compiling summaries. Meanwhile, the steps that the researcher must do in conducting data reduction in the study is to examine the overall data that has been obtained from the field regarding the level of public understanding of the realization of agricultural zakat.

b. Data Presentation is the next process after data reduction, where the results of the reduction are grouped into a matrix form (data display), so that from this form the picture is seen in a more complete way. The presentation of data in this research is done by conveying information based on the data owned and made in a systematic and good manner in narrative form so that it is easily understood.

c. Drawing conclusions are done by researchers based on data that has been obtained from various sources. Drawing this conclusion is temporary because the researcher is still looking for other supporting data or even rejecting the conclusion. To conduct a re-examination of the conclusions that have been drawn, the researchers make comparisons with certain data and theories in order to see the truth of the results of the analysis which then the conclusions from this research can be trusted.

The data that has been collected and not all of them have the truth and are in accordance with what was studied by the researchers. Therefore, it is necessary to re-examine these data so that the validity or authenticity of the data can really be accounted for. In checking the validity of the data, the researchers used the member check technique. According to (Sugiyono, 2008), member check is the process of checking data obtained by researchers from the data providers. Data that was obtained then collected, analyzed, understood, and concluded then will be
checked again with other informants involved in the data collection process to find out whether the data is true or not. Member check data obtained by the researchers from the results of interviews conducted at the end of September, which was approximately one month from the research being conducted. Member check was carried out on one of the informants named Mirwanto related to the data that had been obtained by the researchers. The member check results in that the data obtained from interviews are in accordance with the reality in the field.

RESULT AND DISCUSSION

Community understanding of agricultural zakat in Semata Village, Tangaran District, Sambas Regency consists of an understanding of agricultural zakat, such as; nisab of zakat, haul of zakat, types of zakat, calculation of zakat and distribution of zakat. In this case, it can be seen from the answers of the farmers who have been interviewed by researchers such as:

1. **Nisab Zakat** is the minimum limit of assets owned by someone who is a subject to obligatory zakat. Based on the results of interviews in the field, almost all respondents answered that they have the same intention regarding the meaning of zakat nisab and almost all respondents understand the nisab level of agri-cultural zakat which is set at 653 kg. This is in accordance with the nisab of zakat according to (Anwar, 2017). If it is calculated by weight, then one nisab = 300 x 4.8 Egyptian ratl = 1440 ratl of wheat. And when calculated with kilo-grams, it is equal to 300 x 2,176 kg of wheat = 652.8 or ± 653 kg of wheat. This nisab also applies to rice plants and other products that are expensive.

2. **Haul zakat** is the time limit of assets that have reached the nisab for zakat to be issued. Based on the results of interviews in the field, only a few respondents answered with their understanding regarding haul zakat, which was 1 year and the rest did not know about the haul zakat. This statement is in accordance with Killian & Rahman (2020) which states that one of the mandatory conditions for zakat is passing the haul of zakat, which is 1 year.

3. **Types of Zakat.** Based on the results of interviews in the field, almost all respondents answered with the same answer and were included in the types of zakat. Based on the results of the interview, it can be concluded that all respondents already understand the types of zakat, namely zakat fitrah, agricul-tural zakat, zakat mal and others, although only the types of zakat that they usually pay zakat are mentioned.

4. **Calculation of agricultural zakat** based on the results of interviews in the field, almost all respondents answered with the same answer regarding the calculation of agricultural zakat in Semata Village. Based on the results of interviews, all respondents already understood the calculation of agricultural zakat, when the harvest is finished and the results reach the nisab and 5 (five) percent of the results, then zakat must be issued. The statement from the respondents is in accordance with the nisab of zakat according to Ab Rahman et al. (2019) which states that plants and fruits whose irrigation system uses rain or river water so that without incurring costs and energy from the owner, or agriculture that absorbs itself with its roots, such as agriculture that uses rain-fed land, the zakat that must be issued is 1/10 if the results reach the predetermined nisab, while agriculture is
irrigated using tools such as sprinklers or other machines and requires energy and money, then the zakat that must be issued is 1/20 or 5 percent of the results obtained.

5. Place of zakat distribution based on the results of interviews in the field, almost all respondents answered with the same answer regarding the place of distribution of zakat. Based on the evidence from the interview above, all respondents have understood the place of zakat payment, which is to the Amil Zakat/ Zakat Manager. There were those who paid their zakat at the mosque because the Amil Zakat officers were waiting at the mosque and there were also Amil Zakat officers who came directly to the homes of residents whose rice yields have reached the nisab.

Management of agricultural zakat in Semata Village, Tangaran District, Sambas Regency carried out by zakat management institutions was such as: openness, voluntary, professionalism, trust, benefit, integration, and accountability. In this case, it can be seen from the results of the answers of the farmers who have been interviewed by researchers such as:

1. Openness. The zakat manager in Semata village must notify the results obtained from agricultural zakat issued by the community whose harvest has reached the nisab and in its distribution the community also knows.

2. Volunteer. In the collection and distribution of zakat, zakat management is based on the voluntary principle of the people who want to give zakat, and there is no element of coercion in it. Based on the results of interviews, that zakat managers in Semata village in carrying out their duties always carried out short-term and long-term socialization and visit people’s homes where it is known that their harvests reach the nisab.

3. Professionalism. The meaning of professionalism in the distribution of zakat must be carried out by those who are experts in their fields, such as administration, finance, and others. Based on the results of the interview, it is known that the zakat management members in Semata village already understood the agricultural zakat because it has become their obligation as zakat managers.

4. Trust. In zakat management, trust means that in carrying out their duties, zakat managers must be trustworthy. Based on the results of interviews, zakat managers in Semata village can be trusted in carrying out their duties. The community has also entrusted the management of zakat proceeds completely to the zakat manager.

5. Benefit. In terms of expediency, zakat management is carried out to provide the maximum benefit for mustahik. Based on the results of interviews, people belonging to the eight asnas have benefited from the results of agricultural zakat in Semata village.

6. Integrated. The purpose of integrated is that zakat management is carried out hierarchically in an effort to increase the collection, distribution and utilization of zakat. Based on the results of interviews, zakat managers in Semata village have tried to improve the collection, distribution and utilization in various ways such as socialization, visiting people’s homes where it is known that their harvests reach the nisab, and registering people who are entitled to receive zakat.

7. Accountability. Accountability means that the management of zakat can be accounted for and accessible to the public. Based on the results of interviews, the management of zakat
funds by zakat managers in Semata village is ac-countable and very accessible to the community.

CONCLUSION

Based on the results of this study, it can be concluded that in general, the people of Semata Village, Tangaran District, Sambas Regency have understood agricultural zakat which includes zakat nisab, haul zakat, types of zakat, zakat calculation and zakat distribution places. This can be seen from some of the Semata Village community who distributed their agricultural zakat to nearby mosques or gave it directly to mustahik. Management of agricultural zakat results in Semata village, Tangaran district, Sambas district has two aspects, which are the collection and distribution of zakat. The collection of zakat was done by waiting at the mosque or visiting the homes of residents whose harvests have reached the nisab. The distribution of zakat was carried out by registering people who were entitled to receive zakat and in the end it was distributed to people who belong to the eight asnabs.

From the results of the analysis and discussion, the researchers provide recommendations to the parties concerned as follows:

1. Knowledge or understanding related to agricultural zakat in Semata Village must exist in every community, especially farmers. Awareness of the importance of zakat must also be increased so that every farmer whose harvest has reached the nisab will issue zakat because they are aware of being a Muslim.

2. The management of agricultural zakat in Semata Village can be said to be good, but there are several things that still need to be addressed. Especially in the amil zakat institutions which are not centered on one institution but are divided into each mosque in Semata Village. In the researcher’s perspective, this becomes overlapping, because it could be that in one of the mosques/Amil Zakat, the za-kat recipients get quite a lot but the zakat recipients (mustahik) are few so that they get a larger share. Meanwhile, in other mosques/Amil Zakat, the results of zakat are not too much, but the recipients of zakat (mustahik) are many so they only get a small share. So it is necessary to have only one Amil Zakat Institution in the Semata Village, so that the zakat proceeds can be distributed fairly and equitably to the mustahik in the Semata Village.

REFERENCE


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