



# Transformation of non-formal education in the agricultural zakat practice

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## ABSTRACT

The transformation of non-formal education is one of the efforts made to provide knowledge to members of farmer groups who are in order to increase insight and knowledge about the obligation to practice agricultural zakat, even though the practice of agriculture zakat still needs to be proper. Therefore, this research aims to describe the form of non-formal education transformation in the practice of agricultural zakat, the implementation of agricultural zakat values, and solutions that are implicative in the form of more effective and efficient agricultural zakat management. This research uses qualitative methods with a phenomenological approach to describe and summarize various conditions, situations or phenomena of social realities in village society. The data collection technique by participatory observation, interviews and documentation with farmer groups and other stakeholders as the source of data. The research results show that transforming non-formal education about agricultural zakat has been implemented and has positively impacted farmers knowing their obligations. The implementation of the transformation of non-formal agricultural zakat values reflects the application of religious, educational, social, ethical and aesthetic values. The implications of effective and efficient agricultural zakat are necessary to support a group management pattern in the form of a Zakat Management Unit (UPZ) at the scale of the village area. This study illustrates that the transformation of the non-formal form of agricultural zakat education needs to be applied in group-based zakat management institutions.

**Keywords:** Non-Formal Education, Agricultural Zakat, Implementation of Zakat Value, Farmer Groups, UPZ

## 1. INTRODUCTION

The agricultural sector significantly contributes to the Indonesian economy in terms of Gross Domestic Product (GDP). Until 2019, the contribution of this sector was in

second place after the Manufacturing Industry sector. Nonetheless, from time to time, the agricultural sector's contribution continued to decline by 13.45 percent (databoks.katadata.co.id).

On the other hand, the contribution of the services sector continues to increase. This illustrates the transformation of the Indonesian economy in which the contribution of the primary sectors decreased and was replaced by an increase in the secondary and tertiary sectors (Suhariyanto, 2013). The agricultural sector's contribution to Indonesia's employment is that 32 percent of the total population, or nearly 50 million people, work in agriculture; this sector has proven to be a mainstay (industry.co.id). In addition, it is reasonable to continue to make this sector a mainstay of the Indonesian economy, especially when viewed from its role in absorbing labour, as in Pinrang Regency.

Rice fields in the lowlands, hills and mountains dominate Pinrang Regency, which has an area of 196,177 Ha. The natural conditions of Pinrang Regency as a potential agricultural area encourage the community's economy to rely on the agricultural sector, as a rice barn in South Sulawesi in 2016 with a paddy field area of 106 201 Ha and capable of producing 625 312 tons of paddy rice (sulsel.bps.go.id). Tonyamang Sub-district is one of the sub-districts in Pinrang Regency, which has a sufficient area of paddy fields, around 1,119 ha, with two harvests per year.

The categories of farmers in the Tomamangg Village include: First, farmers who own rice fields, namely the owners of rice fields whose rice fields are handed over to cultivators. Second, sharecroppers, namely farmers who, do not own rice fields but can manage rice fields. Third are owner and cultivator farmers, namely farmers who own rice fields and cultivate them. This is an obstacle to maximizing the management of agricultural zakat.

Agricultural zakat is issued from agricultural products whose rate is 5% if using irrigation (costs) or 10% if it is with natural waters and costs nothing (Muhammad & Abu Bakar, 2011). The purpose of the obligation to pay agricultural zakat is, among other things, as a form of obedience to the commands of Allah SWT, to protect and maintain property from the eyes and hands of sinners and thieves, as a form of help for needy people and people who need help, as a means to keep away themselves from miserly and miserly diseases, expressions of gratitude for the blessings of wealth, and a means of protecting oneself from excessive love of wealth (Yūsuf al-Qaraḍāwī, 2006). In the implementation of agricultural zakat, there is an implementation of religious, educational, social, ethical and aesthetic values (Asyhari, 2017). So that to realize this value, learning is needed for the farming community in the Tonyamang Village, Pinrang Regency, in the form of a transformation of non-formal education.

Non-formal education is any form of systematic learning carried out outside a formal organization which refers to a series of systematic activities carried out outside formal educational institutions that aim to increase the level of knowledge in society. The purpose of this non-formal education is expected to be a means of continuing education after the completion of primary level education, as well as expand education and education of life values for the community (M. Arif Hidayat, Ali Anwar, 2020). Based on the initial survey of researchers, the results of the transformation of non-formal education related to agricultural zakat in the Village of Tonyamang have not run well because there are categories of farmers who issue agricultural zakat according to the fiqh of agricultural zakat, farmers who issue infaq and consider what is issued is agricultural zakat and farmers who do not entirely issue agricultural zakat.

Based on the background above, this study will discuss the form of transformation of non-formal education in the practice of agricultural zakat, the implementation of the values of practising agricultural zakat and the form of practising agricultural zakat using zakat management in farmer groups in the Village of Tonyamang, District of Patampanua Penang Regency.

## 2. METHODS

This research uses a descriptive qualitative case study approach to provide an overview regarding the conditions, situations and phenomena of the transformation of non-formal education in the practice of agricultural zakat among farmer groups in Tonyamang Village, Patampanua District, Pinrang Regency. The data collection method used in-depth interviews, participant observation and documentation.

Data were collected from March to April 2022 from 16 response people consisting of members of farmer groups, community leaders, religious leaders, zakat management institutions and religious educators. Overall, the data sources that become references are seen in the following table:

**Table 1.** Research Data Sources

No	Name	Jobs
1	Tisong	Farmer Group Members of Mamminasae
2	Amirullah	Farmer Group Members of Samaenre
3	H. Latilu	Farmer Group Members of Pammase Dewata
4	Usman	Farmer Group Members of Mamminasae

5	Puang Aslan	Farmer Group Members of Tuju Waliwali
6	Wa' Renggang	Farmer Group Members of Mattarima Dua
7	Ibu Bahi	Wife of Farmer Group Members of Pammase Dewata
8	Ardiansyah	Farmer Group Leader of Pammase Dewata
9	Suharman, S.Pd.	Teachers and Farmer Group Members of Tujuwaliwali
10	H. Umar	Farmer Group Leader of Mattunru-tunru
11	H. Mustari, Lc	Secretary of BAZNAS Pinrang Regency
12	Drs. H. Imran, M. Ag.	Head of the Waqf, Infaq and Zakat Section of the Ministry of Religion of Pinrang Regency
13	Lahida	Imam of the Takkalalla Mosque, Tonyamang Village
14	Hj. Nurlaelah	Wakil Ketua Kelompok Majelis Taklim Kelurahan Tonyamang
15	Drs. Ramli	Religious teacher at MI DDI Teppo and members of the Farmers' Group of Mattunru-tunru
16	Puang Rina	Farmer Group Members of Mamminasae

Sumber: Olahan data peneliti

The results of the in-depth interviews were then processed in the form of data analysis, data reduction, data presentation and concluding research problems related to the transformation of non-formal education in the practice of agricultural zakat in farmer groups located in Tonyamang Village, Patampanua District, Pinrang Regency.

### 3. RESULTS AND DISCUSSION

#### Non-Formal Education Transformation on Agricultural Zakat

The transformation of non-formal education in farmer groups in Tonyamang Village was limited to religious lectures received by farmers through takziah activities and lectures during Ramadan. So, the transformation of non-formal education that influences the mindset, behaviour and awareness of farmers about the obligation to issue agricultural zakat causes different patterns to occur for each farmer, including understanding of agricultural zakat, intending to issue a zakat, starting to issue zakat in small amounts, issuing by calculating according to sharia law, spreading/inviting members to issue zakat, the desire to manage zakat by/in farmer groups. The patterns of changing the mindset of the farming community in the Tonyamang Village are further described as follows:

## 1. Understanding the Obligations

Farmers who are members of farmer groups spread throughout the Tonyamang Village area know about the obligation in Islam regarding agricultural zakat. Knowledge about zakat is obtained through various sources of information or knowledge sources, such as mosques and taklim assemblies (farmer groups). It's just that farmers' knowledge about zakat is limited to knowledge without application. The reasons put forward by farmers about needing to issue their agricultural zakat.

" I know about the obligation to pay zakat, but we have not paid zakat because we also have many needs and spend money on managing the rice fields. We also want to pay zakat, but we also have many needs." (Mr. Tisong, Member of the Mamminasae Farmers Group, Tonyamang Village, District. Patampanua, Pinrang Regency, Interview 5 May 2022)

The statement above shows that even though the farmers already know about the obligation of agricultural zakat, due to the lack of income derived from rice field management, especially for farmers who work as gardening farmers, the agricultural produce is only enough to meet the needs of buying materials and necessities of daily life. If these agricultural products are also issued to pay agricultural zakat, there is a concern that they will not be able to meet other necessities of life.

In terms of transforming the obligation to issue agricultural zakat, it requires the application of knowledge through the process of education and practice so that the knowledge can be applied or practised. Farmers in the Tonyamang sub-district who are members of four farmer groups know about zakat but have not issued zakat because their understanding of zakat has yet to become aware within them. Therefore an educational process is needed to arrive at an understanding of zakat.

Based on interviews with members of farmer groups in the Tonyamang Village, data were obtained about changes in the community's mindset regarding the understanding of issuing agricultural zakat. This understanding is obtained from the results of non-formal education in farmer groups. Through counselling about zakat to farmer groups, farmers realise the importance of issuing agricultural zakat. This shows a desire to issue zakat, even though it has yet to be issued consistently.

"After we get education in farmer groups regarding rice zakat, we try to pay zakat, but it depends on the agricultural products we get, because sometimes the results we get decrease and there are also many other needs that must be paid, but we are still trying to get them out. Although not every time we harvest. So, depending on the harvest we get. We understand that zakat is an obligation in religion but have not grown the intention to issue zakat regularly, just like that occasionally." (H. Latilu, Member of

the Pammase Dewata Farmers Group, Tonyamang Village, District. Patampanua, Pinrang Regency, Interview 12 April 2022)

The statement above shows that non-formal education transformed farmers and encouraged farmers' understanding besides providing knowledge. This is because there is awareness of the obligation to issue zakat. However, this awareness has yet to be accompanied by a firm intention or desire, causing this understanding not to be implemented.

The reasons stated above indicate that the non-formal education given to farmers needs to be improved to foster a firm intention in farmers to pay zakat regularly and consistently at each harvest. In this case, assistance is needed for farmer groups by providing counselling (lectures) regularly in order to foster the intention to issue zakat. Non-formal education in farmer groups that has been obtained in providing an understanding of agricultural zakat can foster a firm intention and desire to issue zakat.

"The education we received through counselling in farmer groups has raised awareness about the obligation to pay zakat. However, we have not yet issued zakat because our abilities are also limited. It is known that we, as farmers, also have many needs that must be met. So, we are still lacking if we are asked for more zakat. Those with many crops can be asked for zakat because their needs have also been met, but those of us who have little income cannot yet pay zakat." (Usman, Member of the Mamminasae Farmers Group, Tonyamang Village, Patampanua District, Pinrang Regency Interview 4 May 2022).

This statement emphasises that awareness of the obligation of zakat does not guarantee that someone can pay zakat. Zakat is not seen much, but one's intention and determination are a measure of obedience in fulfilling obligations such as zakat. Only through non-formal education in farmer groups can the awareness of giving zakat be increased to a firm intention and determination always to pay zakat every time the harvest is harvested.

The awareness possessed by farmers about the obligation of zakat is obtained through non-formal education carried out in farmer groups. Through counselling/lectures about zakat, farmers who are members of farmer groups in the Tonyamang Village receive materials about agricultural zakat, increasing their understanding. The intensity of the transformation of non-formal education carried out to farmers through counselling and religious lectures about agricultural zakat can increase understanding and strengthen the intention of farmers to pay zakat, if it is conveyed in detail, especially regarding the size of the calculation measure for agricultural products subject to zakat obligation. This aims to minimise the emergence

of the stigma that considers agricultural zakat the only charity, as farmers have done so far.

## 2. Intend to Pay Zakat

One aspect that can encourage someone to pay zakat is the existence of inner strength in the form of an intention that encourages awareness of the obligation to carry out religious orders. Intentions can arise with the awareness that is obtained through the educational process. Through non-formal education in farmer groups in Kelurahan Tonyamang, farmers experience a gradual and sustainable transformation of mindset. One of the critical stages obtained through this research is the growing intention of a strong encouragement within the farmer to issue agricultural zakat.

"After we attended education and lectures in farmer groups, we learned a lot about the obligation of zakat in religion, especially agricultural zakat. Our farmers here do not go to school on average; their education is only elementary or junior high school. So, we need to find zakat. Except through the mosque on Fridays, it is only generally explained about zakat. Actually, we also already know a lot about zakat because we often hear lectures at the mosque, especially during the month of Ramadan, but have not strengthened our desire to issue zakat because the explanation is not in-depth and not through special learning, such as in farmer groups which specifically explain agricultural zakat such as rice." (Mr Wa' Renggang, Member of the Mattarima Dua Farmers Group, Tonyamang Village, Patampanua District, Pinrang Regency. Interview 12 April 2022).

Based on the interviews above, the importance of forming farmer knowledge through the educational process, namely non-formal education with a participatory mentoring model, can be understood. Through the participatory mentoring model, farming communities can build group knowledge that is formed from a shared learning process. Thus, in addition to forming group awareness, farmers can also be encouraged to issue zakat, which begins with solid intentions.

## 3. Start Paying Zakat

The educational transformation process through non-formal education has succeeded in growing awareness and a firm intention in the form of encouragement from within a person to issue zakat. This has been started by giving a portion of agricultural produce in the form of grain or grain sales proceeds to be given to close families or neighbours who cannot afford it. Changing these farmers' mindsets and attitudes takes time but requires continuous education. Continuing education carried out in farmer groups in the Tonyamang Village lasts for three months with the material of agricultural zakat.

The results of the education that had been carried out a few months prior to this study showed that there was a process of changing the mindset of farmers, namely farmers who had not issued zakat and, in the end, began to pay zakat even though it was in small amounts and given directly to family or close neighbours.

"We have already issued zakat, but we have not followed the calculation because we have not been able to determine how much to pay, whether to calculate all the costs that have been spent or what, so we spend them without calculating what percentage must be spent. We give it to underprivileged families. This is usually done when the harvest and our yields are satisfactory or successful like that" (Ms. Bahi, Wife of a Member of the Pammase Dewata Farmers Group, Tonyamang Village, District. Patampanua, Pinrang Regency, Interview 12 April 2022).

The statement above shows that a few farmers have fulfilled the obligation of agricultural zakat but still with the estimated amount, not following the standards of agricultural zakat in Islamic teachings. This is because there has yet to be continuous assistance after counselling about agricultural zakat. Awareness which is followed by intention and applied with concrete actions is a process of forming attitudes and changing human behaviour that is influenced by the education they have gone through, so the non-formal education model given to farmers should be applied in the form of continuing education through group containers, such as groups. Farming has a real impact on changing human attitudes and behaviour.

#### 4. Issuing Zakat According to the Calculation

The transformation of non-formal education that takes place to encourage farmers to issue agricultural zakat according to the correct calculation requires guidance from someone who knows zakat law or fiqh, especially agricultural zakat. Farmers who already have the knowledge and are accustomed to issuing zakat will quickly calculate the amount of zakat to be issued. This is evidenced by the presence of one of the farmer group members who has issued zakat and has knowledge of calculating agricultural zakat.

"We always issue zakat every harvest with a calculation of 5% of the harvest. We also get this way of calculating from the education carried out so far in farmer groups through lectures that have been held, especially when the harvest is approaching. This is expected to be done in farmer groups so that someone will remind and show how to calculate it. I think we like that which is good for farmer groups" (Ardiansyah, Head of the Pammase Dewata Farmers Group, Tonyamang Village, District. Patampanua, Pinrang Regency, Interview 12 April 2022).

The results of these interviews indicate that knowledge of the calculation of zakat in non-formal education, which is transformed through religious lectures which convey the calculation of the applicable agricultural zakat, can motivate farmers to fulfil their zakat obligations. Non-formal education carried out through mentoring in farmer groups has impacted the mindset of farmer groups with the growth of knowledge, awareness, and strong encouragement within farmers to the stage of issuing agricultural zakat with calculations by sharia law. As implemented, the pattern of non-formal education has implications for group knowledge, which is expected to lead to other farmer groups through the dissemination of knowledge that grows through shared awareness.

## 5. Invite Others

The benefits felt when issuing agricultural zakat carried out by farmers have fostered the desire of farmers to invite other group members to participate in paying their agricultural zakat. So, it can lead to efforts to involve other members to fulfil agricultural zakat obligations, even though it is still on a small scale. Efforts like this will gradually expand the range of non-formal education implemented in farmer groups. This shows the existence of a chain of knowledge dissemination system which, in the end, will lead to widespread local knowledge and will become the economic power of the community, built from below through farmer groups.

"I happen to have paid agricultural zakat per the calculation that the speaker taught at the mosque. I have also invited several farmer friends in my group to pay their agricultural zakat because I said that the results of this collected zakat could later help other members if, for example, it comes -suddenly someone needed financial assistance" (Suharman, S.Pd. Teacher and Member of the Tujuwaliwali Farmer Group, Tonyamang Village, Patampanua District, Pinrang Regency Interview 4 May 2022).

The results of the interviews above show that members of the farmer groups have made efforts to disseminate knowledge after obtaining information through non-formal education, namely by inviting other members who have yet to issue zakat to participate in issuing their agricultural zakat. Although in this case, there are still obstacles to be faced, especially related to the form of management of collected agricultural zakat.

This obstacle occurs because no zakat management unit is formed in farmer groups. Therefore, it is recommended to form a zakat management unit in farmer groups that can collect and distribute zakat from farmers who are members of the Tonyamang Village by involving the National Baznas of Pinrang Regency as an official government institution.

## 6. Need Management of Zakat by Group Tan

One of the hopes of farmers who are members of farmer groups in the Tonyamang Village is to establish a zakat management institution in the farmer group. This is intended to make agricultural zakat beneficial to all farming communities. The farmers hope that the proceeds from the agricultural zakat will be used for worship facilities in the rice fields, such as drilled wells, ablution areas and gazebos for prayer on agricultural land. In addition, zakat funds can also be distributed to members of farmer groups who are classified as poor, such as purchasing rice seeds and fertilisers.

The farmer group wants the formation of a UPZ, which involves members of the farmer group. This desire is based on the hope of utilising zakat for functional activities, public facilities, and productive businesses and benefit people experiencing poverty in the farmer group environment.

"I think we need to form a zakat management institution that will be able to handle this agricultural zakat and be able to involve members of farmer groups as collectors and distributors of zakat for the benefit of the farming community and the wider community who are still classified as poor and need assistance." (H. Umar. Head of the Mattunru-tunru Farmers Group, Tonyamang Village, Patampanua District, Pinrang Regency, Interview Documentation 7 May 2022).

This statement becomes a proposal that describes the objectives and benefits of establishing an agricultural zakat management institution which has at least three functions, namely as an educational institution that aims to provide information about the obligations of agricultural zakat, as a collecting institution that aims to collect results from agricultural zakat, which is paid by farmers and as a channelling institution that aims to distribute the results of agricultural zakat according to the needs of farmers and the community.

Based on the presentation on the transformation of non-formal education regarding agricultural zakat, which has been given to members of the Tonyamang Village farmer groups, it gives an illustration that the practice of agricultural zakat that has been taking place so far, one of which is also based on the implementation of inherent cultural and social values in society. The social and cultural ties that are formed provide a way to open opportunities for establishing zakat management institutions that can maximise the program.

### **Implementation of Agricultural Zakat Values**

Substantively, the implementation of the values obtained in the practice of agricultural zakat, which has been running in the Tonyamang Village farmer groups, has

become a subjective view of farmers regarding their obligations and responsibilities as individuals and the form of attachment they have as part of a community group. This is illustrated in the elaboration of implementing the following zakat value.

### 1. Religious Values

In transforming knowledge about the obligations and benefits of paying agricultural zakat, religious values become fundamental values that can build awareness among members of farmer groups. This is because all members of the farmer group are Muslims. Agricultural zakat in Islamic religious values is something that is value bound. The attachment meant that Islam already has a clear standardisation and becomes a reference in the practice of agricultural zakat. The description of this value bond is illustrated in the form of the members' belief of the members of the farmer groups in the Tonyamang Village in implementing knowledge related to the pillars and conditions of agricultural zakat.

Based on the level of confidence about the pillars and conditions of agriculture, zakat was obtained from various sources that explain this. The first source on which this belief is based is knowledge about the obligation to pay zakat, which is informed by preachers who convey it through religious forums, either through the lecture method or discussions of Islamic studies. In the lecture method, the preachers will explain the obligation of implementing this zakat through religious forums, for example, when delivering sermons on Fridays or at lectures during Ramadan. The preachers will first explain the obligation to pay zakat using the verses of the Qur'an and Hadith as a normative legal basis that is mandatory for all Muslims to believe. On a legal basis, it will be mentioned about the things that are pillars for fulfilling agricultural zakat.

In addition, religious studies interspersed with counselling related to the obligation to pay agricultural zakat can be used as an alternative to instilling religious values in members of farmer groups in Tonyamang Village, Patampanua District, Pinrang Regency.



**Figure 1.** Agricultural zakat counselling activities in the Pammase Dewata farmer group, Tonyamang Village, District. Patampanua, Pinrang Regency on April 12, 2022

Religious studies and counselling, in general, will be packaged in regular meetings held by the respective farmer groups. The meeting, which brought together religious leaders, academics, community leaders, local government and agricultural extension workers, aside from discussing farmer group agendas, was also interspersed with conveying information about the obligation to pay agricultural zakat, which will be carried out after the harvest takes place. This pattern shows that the space for implementing religious values in agricultural zakat can be done through discussion rooms held in farmer groups.

The practice of practising agricultural zakat stems from a belief in the capability and knowledge possessed by a person to transform pillars, conditions and obligations in agricultural zakat. The symbolic capital formed on this belief indirectly gives birth to a form of community obedience. In the context of religious and social relations, members of farmer groups are also aware of their position as a large part of the Muslim community.

Therefore, based on the implementation of religious values in the practice of agricultural zakat carried out by members of farmer groups in the Tonyamang Village, Patampanua District, Pinrang Regency, a description can be drawn which shows that Islamic values are transformed in human life reflecting the dimensions of the form belief (tawhid), practice by Islamic law (shariah) and adherence to which shows the level of quality of one's faith (akhlak). Which always refers to the orders and responsibilities set out in Islamic teachings. At the stage of the non-formal education transformation process related to agricultural zakat, the members of this farmer group will implement the acquisition of understanding and knowledge in the form of educational value.

## 2. Educational Values

In the process of transforming non-formal education in delivering agricultural zakat obligations to members of farmer groups in the Tonyamang Village, Patampanua District, Pinrang Regency, it has an educative value because a learning process takes place related to knowledge of religious teachings in a community group. The educational value that can be taken from this research case study describes the attitude or behaviour carried out by group members after following a learning process.

The practice of agricultural zakat carried out by group members is firstly based on how many levels of understanding a group member has to represent the information obtained related to agricultural zakat. A person's ability to interpret or represent matters comes from individual knowledge and experience.

The level of participation of farmer group members in practising agricultural zakat depends on how much awareness they have to participate in carrying out their duties and responsibilities as group members. The intended awareness is the desire to work collectively with other group members to succeed in an activity that aims to realise group interests.

The awareness that underlies the participation of farmer group members to be involved in the practice of agricultural zakat is formed on the results of the representation of each group

member who has participated in counselling activities or received information through religious lectures related to this information. If group members think that agricultural zakat positively impacts everyone, they will automatically participate in realising the goals of agricultural zakat. Each member of the group will carry out these obligations based on the level of ability they have.

"I have participated in paying agricultural zakat by what is often conveyed when attending group meetings or through appeals often announced in mosques. Even though it is still a little, at least it can help other people in need" (Suharman, S.Pd. Member of the Tujuwaliwali Farmer Group, Tonyamang Village, Patampanua District, Pinrang Regency Interview 4 May 2022).

This statement shows that the participation of members of the farmer group in the Tonyamang Village, Patampanua District, Pinrang Regency is through knowledge received in non-formal education. The desire to pay agricultural zakat is due to the awareness drive to help others in need. In addition, collectively, the invitation to pay agricultural zakat can be based on a common goal to develop the group, which requires the active involvement of its members.

Based on the description of the implementation of educational values in the practice of agricultural zakat carried out by members of farmer groups in the Tonyamang Village, Patampanua District, Pinrang Regency, it can be interpreted that in general, through a non-formal learning process, the community has been able to represent agricultural zakat through a high level of understanding. Owned, being involved in practising agricultural zakat through awareness that is formed from the results of previous understanding, and providing satisfaction if the benefits of agricultural zakat are as expected by each individual in the group. The follow-up of the implementation of this agricultural zakat value is then explained through the implementation of social values.

### 3. Social Values

Social values are the implications for the actions of religious and educational values, which are essential to realising because they can accommodate all the interests of members of farmer groups in terms of paying agricultural zakat. The existence of social bonds that are built through patterns of interaction, relations, accommodation and associations.

The interaction between individuals was mediated by forming a farmer group in the Tonyamang Village, Patampanua District, Pinrang Regency. In farmer groups, information is exchanged between related members about their respective personal needs, constraints and desires in agricultural zakat. The interaction was carried out in educating members of farmer groups in Tonyamang Village, Patampanua District, Pinrang Regency, to fulfil agricultural zakat obligations, which have been carried out in two forms. The first form of interaction is carried out using interaction methods that utilise religious spaces, such as lectures at the mosque or religious studies conducted at the taklim assembly.



**Figure 2.** Interaction with members of the farmer group at the Ikhlas Mosque, Tonyamang Village

The second form of interaction uses the extension method, which is held during regular farmer group meetings by inviting academics, local government, and the zakat management chart to be involved as resource persons who provide related education about agricultural zakat. Group meetings coupled with extension activities within farmer groups aim to build interaction between members, which are always dynamic and encourage development and change within the group.

In this form of interaction, after the resource persons provide related counselling on agricultural issues, it will be followed by an explanation of the urgency of the practice of agricultural zakat. At this meeting, members will also be given the opportunity to interact with resource persons in the realm of discussion so that the dynamics of individual interaction in the form of non-formal education can take place well and participants can clearly understand the information conveyed. This change can be realised if social relations have been built.

On the other hand, social relations that can be obtained in non-formal education are related to the practice of agricultural zakat in farmer groups in the Tonyamang Village District, Patampanua, Pinrang Regency, namely the opening of consultation opportunities for group members, both for muzakki (givers) and mustahiq (recipients) of zakat to create a balance between the two. This balance in the social value of practising agricultural zakat can occur if accommodative.

In the associative term of the practice of agricultural zakat, social values are constructed in the form of harmonisation of social relations built after going through previous adaptation patterns to realise common interests. The adaptation pattern is created based on the unification of personal interpretation of the members of the farmer group as a result of the non-formal learning they have received so far, which is connected through a relationship built within the group and accommodated by efforts that accommodate all individual interests to the community in the space of more extensive interests, namely the interests of the group.

In an associative pattern, each group member can realise the importance of practising agricultural zakat, if its implementation is a form of dynamic collaboration and is managed in a managerial form, that is, by the portions and abilities possessed by each member of the farmer group in the Kelurahan. Tonyamang, District. Patampanua, Pinrang Regency.

## **Implications of Group Management in the Management of Agricultural Zakat**

In farmer groups who are in agricultural zakat in the Tonyamang Village, the management of agricultural zakat has been attempted and formulated with various concepts, with the aim that zakat can be managed properly. Stakeholders (stakeholders) who have capabilities in managing zakat have formulated a form of management-based agricultural zakat management. Management-based zakat management can be carried out with the assumption that all activities related to zakat can be carried out professionally.

Management of agricultural zakat in a professional manner needs to be done with interrelationships between various activities related to zakat. In this case, the relationship between socialisation, collection, distribution or utilisation, and supervision. These activities must be carried out as a whole activity, not partially or moving separately.

In building management in managing agricultural zakat that can be applied to farmer groups that are in agricultural zakat in the Tonyamang Village as a result of the transformation of non-formal education that has been obtained so far, one of them is by using a group management model consisting of a planning process), organising (organising), directing (actuating) and monitoring (controlling). Potential for Forming Zakat Management Units in Farmer Groups

The Zakat Collection Unit (UPZ) is one of the efforts that can support the role of BAZNAS in Pinrang Regency as a strategic unit in carrying out zakat management tasks on a smaller scale. UPZ can be formed within the scope of a communal society. The idea of forming a UPZ began with several activities carried out at farmer group meetings in Tonyamang Village, Patampanua District, Pinrang Regency which aimed to transform non-formal education related to agricultural zakat through the following management:

### **1. Management and Distribution of Agricultural Zakat**

As a form of implementing the results of non-formal education related to agricultural zakat, it is realised in the form of well-organised management so that agricultural zakat can run effectively. This form of organisation is related to coordinating the use of available human resources and zakat resources that have been collected to be managed by zakat institutions.

Regarding human resources, the management of zakat must be managed by people who have credibility, integrity, and responsibility and can work optimally to identify the right goals that will later become the goals of the agricultural zakat. The requirements for prospective UPZ administrators are used as a benchmark for the success rate of zakat implementation.

Apart from the conditions mentioned above concerning the form of performance of UPZ managers in the Tonyamang Village, there are normative requirements regarding the moral aspect and the level of piety of prospective zakat managers. As in the following interview:

"All members of the farmer group are Muslims, but many do not pray (prayer), and it is difficult to be given responsibility for managing an agricultural zakat institution. So it is best if the management is people who know their knowledge and are good at praying too" (Hj. Nurlaelah, Deputy Chairperson of the Taklim Council Group in Tonyamang Village, Patampanua District, Pinrang Regency. Interview 10 April 2022)

The interviews above show that the farmers are aware of the socio-religious conditions of the farming community in that, in general, many still have not implemented Islamic law. In contrast, the results of non-formal education obtained knowledge that, in essence, agricultural zakat is part of Islamic law which is bound by the normative law of the Qur'an and Hadith, which in its implementation must always refer to the morals and religious behaviour of the person who will take care of the other members of the farmer group. Meanwhile, regarding available zakat resources, it refers to the potential of agricultural products that farmers have obtained. Organising can be done by identifying sources of income to determine the amount of agricultural zakat that each member of the farmer group must issue.

The UPZ manager must first carry out an objective assessment (assessment) of group members to determine the amount of agricultural zakat expenditure that must be paid to show proportional and fair results. After the assessment, the data obtained are discussed in a meeting with the farmer groups by the UPZ managers to provide a clear picture related to determining the amount of zakat that each group member must later pay. The next stage is to collect and distribute agricultural zakat based on the level of need that can be accommodated in implementing the zakat.

## 2. Agricultural Zakat Reporting

So far, even though there have been several members of farmer groups who have fulfilled the obligation of agricultural zakat, there are no administrative reports in the form of books containing the names of the muzakki, the amount of income from agricultural products, the amount of agricultural zakat to be paid, and the allocation of zakat, given the names of people who fall into the mustahiq category. This deficiency in terms of administrative reports occurs because there is no zakat management institution in the Tonyamang Village. The availability of human resources in the UPZ, which will be formed considering the level of scientific discipline, expertise, and skills managers possess, is attempted to overcome this problem.

The results of non-formal education obtained by farmers about agricultural zakat show that it is essential to do administrative bookkeeping managed by professionals within the UPZ to provide evidence of the effectiveness of the practice of agricultural zakat that has been carried out so far, in addition to this administrative report can be used to see the source and purpose of this agricultural zakat clearly and in detail. When this can run optimally, the implementation of the practice of agricultural zakat can run optimally. Another benefit from this report on the opening of agricultural zakat can later be used for monitoring and evaluating the existence of the UPZ institution that has been formed.

Monitoring and evaluation are carried out as a form of oversight of the governance of the UPZ institution in carrying out its primary duties and functions as an agricultural zakat management institution. In monitoring, the control carried out is a continuous obligation that must be carried out to check the progress of planning for the formation of the institution and, at the same time, measure how effectively and efficiently carry out the duties and responsibilities as a managing institution. In addition, if an error occurs in its duties, it can be immediately identified and given a solution quickly and precisely. The results of this monitoring can be used as a standard for evaluating the implementation of agricultural zakat.

In the evaluation, the community and relevant stakeholders can provide evaluative opinions, criticisms and suggestions in the framework of the management and development of the UPZ institution that has been formed. The form of the evaluation refers to zakat management standards, both those set by religion and those specified in the law on zakat management.

"In this evaluation process, the involvement of the community and stakeholders aims to ensure that all administrative reports on the management of agricultural zakat managed by UPZ can create a systematic and structured coordination pattern starting from UPZ to BAZNAS in the district" (H. Mustari, Lc. Sekretaris BAZNAS Pinrang Regency Interview 10 June 2022)

In addition, if UPZ experiences an obstacle in carrying out its duties and does not get a solution to overcome the problem that occurs, then the implementation of this form of evaluation provides an opportunity for other communities to get involved in finding solutions that can help UPZ to overcome the problems at hand—description of the proper evaluation form carried out by internal and external audit methods. An internal audit is a form of evaluation that involves members of farmer groups, local government, and the people of Tonyamang Village, Patampanua District, Pinrang Regency, which is the object of direct accountability for the UPZ, which will be formed later. In the internal audit, all components involved will receive an accountability report on the management of agricultural zakat that has been going on so far to know how significant the role of the UPZ that has been formed is in carrying out its management performance.

In the end, through a description of the implications of group management in the management of agricultural zakat, an assumption can be given that in order to manage an effective and efficient agricultural zakat management plan in the Tonyamang Village, Patampanua District, Pinrang Regency, an institution in the form of a UPZ is needed that is capable of running a managerial management system. By standardising institutional management, we can realise hopes and goals in agricultural zakat.

So far, even though there have been several members of farmer groups who have fulfilled the obligation of agricultural zakat, there are no administrative reports in the form of books containing the names of the muzakki, the amount of income from agricultural products, the amount of agricultural zakat to be paid, and the allocation of zakat. given and the names of people who fall into the mustahiq category. This deficiency in terms of administrative reports occurs because there is no zakat management institution in the Tonyamang Village. The

availability of human resources in the UPZ which will be formed taking into account the level of scientific discipline, expertise and skills possessed by managers is attempted to overcome this problem.

The results of non-formal education obtained by farmers about agricultural zakat show that it is important to make an administrative bookkeeping managed by professionals within the UPZ with the aim of providing evidence of the effectiveness of the practice of agricultural zakat that has been carried out so far, in addition to this administrative report can be used to see the source and purpose of this agricultural zakat clearly and in detail. When this can run optimally, the implementation of the practice of agricultural zakat can run optimally. Another benefit from this report on the opening of agricultural zakat can later be used for monitoring and evaluating the existence of the UPZ institution that has been formed.

Monitoring and evaluation is carried out as a form of oversight of the governance of the UPZ institution in carrying out its main duties and functions as an agricultural zakat management institution. In monitoring, the control that is carried out is a continuous obligation that must be carried out to check the progress of planning for the formation of the institution and at the same time to measure how effectively and efficiently carry out the duties and responsibilities as a managing institution. In addition, if an error occurs in the implementation of its duties, it can be immediately identified and given a solution quickly and precisely. The results of this monitoring can be used as a standard for evaluating the implementation of agricultural zakat.

In the evaluation, the community and relevant stakeholders can provide evaluative opinions, criticisms and suggestions in the framework of the management and development of the UPZ institution that has been formed. The form of evaluation carried out refers to zakat management standards, both those set by religion and those specified in the law on zakat management.

"In this evaluation process, the involvement of the community and stakeholders aims to ensure that all administrative reports on the management of agricultural zakat managed by UPZ are able to create a systematic and structured coordination pattern starting from UPZ to BAZNAS in the district" (H. Mustari, Lc. Sekretaris BAZNAS Pinrang Regency Interview 10 June 2022)

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been going on so far, with the aim of knowing how big the role of the UPZ that has been formed is in carrying out its management performance.

In the end, through a description of the implications of group management in the management of agricultural zakat, an assumption can be given that in order to manage an effective and efficient agricultural zakat management plan in the Tonyamang Village, Patampanua District, Pinrang Regency, an institution in the form of an UPZ is needed that is capable of running a managerial management system. Zakat in accordance with the standardization of institutional management that can realize hopes and goals in the practice of agricultural zakat.

#### **4. CONCLUSION**

The implementation of the transformation of non-formal agricultural zakat values reflects the application of religious, educational, social, ethical and aesthetic values. The implications of effective and efficient agricultural zakat are necessary to support a group management pattern in the form of a Zakat Management Unit (UPZ) at the scale of the village area. This study illustrates that the transformation of the non-formal form of agricultural zakat education needs to be applied in group-based zakat management institutions.

#### **Acknowledgment**

Thanks to Prof. Dr. H. Syahrudin Usman, M.Pd., Dr. H. A. Marjuni, M.Pd, M.Ag. and Dr. Ahmad Musyahid, M.A as supervisor in completing this research

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