

ABSTRAK

Penulisan ini memaparkan konsep zakat fitrah dari sudut fiqh klasik dan kontemporari yang merangkumi elemen asas zakat fitrah seperti dalil-dalil dari al-Qur'an, al-Hadith dan Ijmā' yang digunakan, syarat-syarat wajib, sebab wajib, rukun-rukun, hukum-hukum, hikmah dan permasalahan yang mempunyai kaitan dengannya. Ia juga menyentuh tentang sistem atau kaedah pungutan, pengeluaran dan pengagihan zakat fitrah yang telah digubal oleh 'ulamā' terdahulu bersumberkan dalil-dalil dari al-Qur'an dan al-Sunnah. Kesemua huraihan dan perbahasan ini dirangkumkan di dalam bab pertama dan bab kedua dengan menyertakan pendapat para 'ulamā' yang mufatbar. Seterusnya penulisan ini membuat peninjauan tentang kaedah-kaedah yang telah dilaksanakan oleh pihak Baitulmal Negeri Sembilan dalam pengurusan dan pentadbiran sistem pungutan dan agihan zakat fitrah. Antara perkara yang dilihat adalah carta organisasi dan fungsinya, objektif, belanjawan Baitulmal, aktiviti-aktiviti, data kutipan dan agihan zakat serta beberapa strategi yang telah digunakan untuk mempertingkatkan jumlah dana zakat termasuklah kegiatan pelaburan. Di akhir bab, penulis telah mencadangkan beberapa cadangan untuk memajukan lagi sistem dan kaedah agihan zakat supaya lebih progresif dan komprehensif. Ini seterusnya dapat mencapai sasaran dan objektif zakat iaitu untuk memperbaiki taraf hidup dan ekonomi umat Islam khususnya di Malaysia.

ABSTRACT

This writing brings forth the concept of the Zakat Fitrah from the prospective of the classic and the contemporary fiqh that embraces the basic elements of the Zakat Fitrah such as verses from the al-Qur'an, the Hadith and Ijmā', obligatory conditions, reasons for obligations, covenants, commandments, hikmahs and problems related to it. It also touches the method of collection, withdrawal and distribution of the Zakat Fitrah that have been put into place by the earlier 'ulamā' or clergymen based on the verses from the al-Qur'an and the Sunnah. All the elaborations and discussions are placed in the first two chapters which include the opinions of the 'Ulamā' Muftabar or the recognized scholars. This thesis also discusses the methods employed by the Baitulmal of Negeri Sembilan in the administration and the management of the collection and the distribution of the Zakat Fitrah. Among items focused on are the organizational charts and the functions of each part, the objectives, the budget, the activities, the collection and distribution of data and other strategies used to increase the fund including investment activities. In the final chapter, the writer suggests several ways to enhance the efficiency of the system and the methods of Zakat Fitrah's distribution in terms of progressiveness and comprehensiveness. With the implementation of the suggestions, it is hoped that the Baitulmal can achieve the objective of the Zakat Fitrah itself, which is to improve the standard of living and the economy of Muslims especially in Malaysia.