

Sharia Implementation in Northern Nigeria 1999-2006:
A Sourcebook

Compiled and edited by Philip Ostien

Volume VI: Ulama Institutions

Chapter 9: Zakat and Endowments Boards and Committees

Part II: Documentary Materials

Supplementary Materials to Chapter 9

Bauchi State Sharia Commission Zakat and Endowment Department



MUSLIMS AND ISLAM IN AFRICA

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BAUCHI STATE SHARIA COMMISSION
ZAKAT AND ENDOWMENT DEPARTMENT

COMPOSITION OF VARIOUS COMMITTEES, THEIR FUNCTIONS,
AND THE ACTIVITIES OF THE DEPARTMENT SO FAR¹

August, 2006

Introduction:

Islam has five fundamental pillars: (i) faith (in the unity of Allah), (ii) offering of the five daily prayers, (iii) giving out of *zakat*, (iv) fasting the month of Ramadan, and (v) the performance of *hajj* (by those who are able).

The word *zakat* literally means both “purification” and “growth/bless”. It is a term used for a specific rate taken at a specified time from a specific people. By definition, it is that portion of a man’s wealth that is designated for specific poor people. It is obligatory on every free Muslim, male or female, young or old, sane or insane.

There are some distinct qualities or features attributed to *zakat*, which include:

- i) it must be fully owned by the *zakat* payer;
- ii) it must have growth tendency;
- iii) it must have reached the stipulated minimum amount of wealth (*nisab*);
- iv) it must be in excess of the basic needs of the *zakat* payer;
- v) it must be unencumbered by debt (except on agricultural produce and livestock);
- vi) it must have been held for one whole lunar year;
- vii) it must be paid timely.

The significance or importance attached to *zakat* among others are:

- i) purifies the property of the people (from shares which do not belong to it any more);
- ii) purifies people’s hearts from selfishness and greediness for wealth accumulation;
- iii) reduces to a minimum the sufferings of the needy and poor members of society;
- iv) serves as an effective instrument for cultivating the spirit of social responsibility on the part of the contributors and the feeling of security and belonging between both the contributors and recipients;
- v) serves as a sound illustration of the fact that though Islam does not hinder private enterprises or condemn private possessions yet it tolerates selfish and greedy capitalism [sic].

The below verse is very supportive of the said illustration:

[Text in Arabic omitted; translation given in the pamphlet follows:]

¹ This document was generously supplied by the Bauchi State Sharia Commission in 2007.

(Take from their wealth a charity by which you purify them and cause them increase, and invoke (Allah's) blessing upon them. Indeed your invocations are reassurance for them. And Allah is hearing and knowing.^[2])

Nisab:

The *nisab* for cash and other items for this year (2003-2004) are:

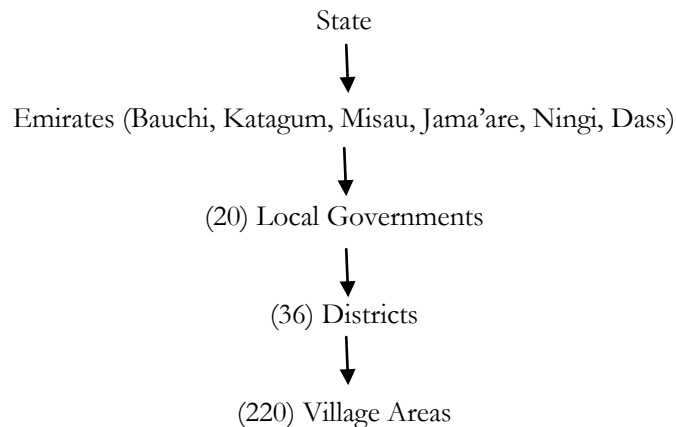
1. *Nisab* in naira, i.e. naira that can buy twenty dinari, i.e. gold weighing 2.7328 troy ounces will be ₦134,321.
2. Compensation for manslaughter i.e. naira that can buy 1,000 dinar or gold weighing 136.634 troy ounces will be ₦6,716,053.
3. Minimum *sadaki* and least theft that attracts amputation of a hand i.e. naira that can buy one quarter of a dinar, gold weighing 0.03416 troy ounce will be ₦1,679.

Who should receive *zakat*? Allah says:

[Text in Arabic omitted; translation given in the pamphlet follows:]

(*Zakat* expenditures are only for the poor and for the needy and for those employed to collect (*zakat*) and for bringing hearts together (for Islam) and for freeing captives (or slaves) and for those in debt and for the cause of Allah and for the (stranded) traveller an obligation (imposed) by Allah. And Allah is knowing and wise.^[3])

Structure of Zakat Committees in Bauchi State:



Formation of Zakat and Endowment Committees and their functions:

[Here is given the 2001 document reproduced in section **b.(2)** above. The only change is as to the composition of the State Main Committee, given in the 2006 pamphlet as follows:]

Composition of Bauchi State Main Committee for Zakat and Endowment

- | | | |
|-------------------------------------------|---|----------|
| 1. Permanent Commissioner I Zakat Matters | – | Chairman |
| Alh. Muhammad Tata Alkaleri | | |

² *At-Taubab*: 103.

³ *At-Taubab*: 60.

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2.	Permanent Commissioner II Sharia Matters Alh. Abubakar Hassan Dikko	–	Member
3.	Hon. Grand Kadi or his representative Hon. Kadi Abdul Ibrahim	–	Member
4.	Ambassador Adamu Yusuf	–	Member
Representatives of Council of Emirs			
5.	Alh. Muhammad Yunusa Danyaya (His Royal Highness Emir of Ningi)	–	Member
6.	Alh. Muhammad Wabi III	–	Member
Representatives of Council of Ulama			
7.	Imam Ibrahim Idris	–	Member
8.	Ustaz Turaki Aliyu Misau	–	Member
9.	Alkali Burhama Musa	–	Member
Representatives of Bauchi State Chamber of Commerce, Industry, Mines and Agriculture (BACCIMA)			
10.	Alh. Garba Muhammad Noma (Jarman Bauchi)	–	Member
11.	Alh. Garba Muhammad Gadi (Dan-Biram Katagum)	–	Member
12.	Dr. Umar Alka	–	Member
13.	Ambassador Umar Babaji Misau (Wazirin Misau)	–	Member
14.	Alh. Sanusi Maijama'a	–	Member

Earliest receipt of distribution of *zakat*.

The Commission started to receive *zakat* in cash and crops in January 2003. While distributions of farm produce in Warji, Dull, Tubule and Alkaleri Local Governments were made a little later in the year.

Speech by His Excellency the Acting Governor of Bauchi State Alhaji Abdulmalik Mahmoud (Baraden Katagum) on the occasion of distribution of *zakat* to the deserving beneficiaries at the premises of the Bauchi State Sharia Commission on Wednesday 17/9/2003:

[Protocol: the speaker recognises those present: the Speaker of the House of Assembly, the Chief Judge, the Grand Kadi, the Deputy Speaker, Commissioners, the Secretary to the State Government, the Head of Civil Service, Permanent Secretaries, Emirs, Chairmen of Commissions and Boards, Chief Executives of Parastatals, Chairmen of Local Governments, *ulama*, recipients/beneficiaries of *zakat*, other guests, and members of the press corps]

Gentlemen,

Assalamu Alaikum.

I wish to start this speech by giving my thanks to the Almighty Allah for giving us the authority and courage to implement Sharia in its totality in the State. You may recall in the year 2000 this Government appointed a Committee to implement Sharia in Bauchi State in its totality. The Abdullahi Yakubu Marafa Committee, after thorough investigation, public enlightenment and hearings, submitted a comprehensive report and relevant recommendations to the Government. To give the report a further legal and administrative touch the Justice Bala Umar draft White Paper Committee was appointed to further scrutinise the report and give Government a comprehensive framework on which to base Government's decisions on Sharia in the State. We then set up a Task Force Committee to prepare a concrete ground on which Sharia can stand firmly on its feet with of course people's support and understanding.⁴

2. At the initial stage, I am aware that some of our compatriots were apprehensive as to whether or not we are really interested in the Sharia project. Seeing the appointment of these Committees, some thought it was a delaying tactic; some others thought it was a cunning way of frustrating the whole matter, yet others were of the opinion that we were only buying time so that the whole issue would die down. Far from all these speculations the Government was only taking its time to do a thorough job, and today we have proved the cynics wrong.

3. It is after all these that we appointed the Sharia Commission and the Sharia Consultative Council, which comprise people of integrity and proven character representing all shades of opinion of our society. I am glad to say that we have not been disappointed by such a choice. It is however pertinent to say here that the seed of full Sharia implementation has just been sown, and like all other seeds it takes time to germinate, sprout and grow. Even though all the ingredients of growth are there, yet it takes time to blossom. If however each and every Muslim imbibes the full tenet of Islam we would indeed have started our journey towards Sharia implementation on a very strong footing. So let all of us doggedly hold the Islamic principles and precepts wholeheartedly. Let us all individually and collectively discharge our religious obligations. Let us respect the rights of each other and be our brothers' keepers.

4. Government has noted with satisfaction the great efforts being put by the Commission in the performance of its functions. The enlightenment programmes being pursued by the Commission in radio and television have helped a great deal towards creating awareness about Sharia. Government will continue to give its maximum moral and financial support to the Commission to enable it discharge its functions effectively. It is the policy of this Government that Sharia be implemented in a well-articulated, gradual and peaceful manner, and I am glad to note that we are moving smoothly along this course.

⁴ The report of the Abdullahi Yakubu Marafa Committee, i.e. the Bauchi State Sharia Implementation Committee, is reproduced in Chapter 2 of this work, Vol. II pp. 7-170. The Bauchi State Government White Paper on the Report of the Sharia Implementation Committee and most of the Report of the Bauchi State Task Force on Sharia Implementation are given in the Supplementary Materials to Volume II to be found at <http://www.sharia-in-africa.net/pages/publications/sharia-implementation-in-northern-nigeria.php>.

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5. One of the seeds earlier sown has started to germinate, i.e. the *zakat* seed. Some patriotic and serious-minded Muslims have since last year started to give out their *zakat* to the Commission in both cash, animals and farm produce. Those that are eligible have started to enjoy the fruits of Sharia in various parts of the State. I wish to recognise the pioneer efforts of Warji District, in Warji Local Government Area, for being the first community to collect and distribute *zakat* in the State. Their determination, sacrifice and spirit of brotherhood are worthy of emulation by all. We are informed that already a number of communities like Dull in Tafawa Balewa Local Government have also followed suit, and that *zakat* collected in their areas has been distributed accordingly.

6. In our forward march in implementing Sharia in the State, we are gathered here yet for another occasion of distribution of *zakat* to ameliorate the conditions of some of our citizens. This time around, we are distributing *zakat* to 95 people (men and women) as well as to the Da'awah Committee. I wish at this juncture to thank all those who answered the call by the Almighty for giving out *zakat*. I implore those who are wealthy and their wealth has reached the minimum for *zakat* (*nisab*), to give it out to any of the five Committees established at the Emirate, Local Government, District and Villages as well as the State levels. I assure you that what you give will be distributed equally in accordance with Qur'anic injunctions.

7. While I congratulate the recipients of *zakat* today I wish to advise them to invest the proceeds into enterprising ventures so that in a few years they too can give out *zakat* to those who deserve them. In this process, poverty can be reduced if not eliminated altogether in our society. By this process also, beneficiaries will not just sit and await another bout of *zakat* share. To those who gave out I pray to Allah to reward them, let them continue doing so.

8. I implore all our traditional authorities, i.e. Emirs and their subordinates, to rise to their responsibility of collection of *zakat* from those who have possessed it and distribute it to those who are eligible as prescribed by the Holy Qur'an. This, to me, should be one of the most important duties of our traditional authorities. Let us not delude ourselves that our royal fathers have no defined roles to play in our nation's constitution. The duty of *zakat* collection and distribution is one important area in which their role is vital. Other areas include security of their areas, promoting peaceful coexistence and undertaking reconciliation of parties in dispute. I am aware that the Sharia Commission is promoting the idea of reconciliation/conflict resolution (*sulhu*) through the various *hisbah* committees, in close consultation with our royal fathers. This should be maintained and supported by everybody.

9. Before I conclude this short speech, I wish to urge all those who have, to give out all those shares that rightfully belong to the poor and the needy. The more we give, the less beggars, *almajirai*, and other social parasites we have in our society and the more dignified our society becomes.

10. I wish us Allah's guidance, protection and bountiful reward.

Thank you and may Allah bless us all.

Speech by the Chairman of the Sharia Commission, Alhaji Mukhtar Ahmad, on the occasion of distribution of *zakat* at Warji on 10th April 2003:

[This speech is given in Hausa in the pamphlet; we do not translate it here.]

What are the derivable benefits to the *zakat* giver?

Allah says:

(Those who spend their wealth(in Allah’s way) by night and by day, secretly and publicly, they will have their reward and their Lord. And no fear will there be concerning them, nor will they grieve. Q2:74)

[Text in Arabic, given after the English translation, omitted here.]

What other important things can a rich man do with his/her wealth to earn Allah’s blessing?

Allah says:

[Text in Arabic omitted; translation given in the pamphlet follows:]

(Righteousness is not that you turn your faces towards the east or the west, but (true) righteousness is (in) one who believes in Allah, the Last Day, the Angels, the Book, and the Prophets and gives wealth, in spite of love for it, to relatives or orphans, the needy, the traveller, those who ask (for help); and for freeing slaves; (and who) establishes prayer and gives *zakat*, (those who) fulfil their promise when they promise, and (those who) are patient in poverty and hardship and during battle. Those are the ones who have been true, and it is those who are the righteous. Qur’an 2:177)

Summary: *zakat* distribution from 2003-2004:

S/N	Items	Total
1.	G/corn (bags)	1,543½
2.	G/corn (bundles)	10,127½
3.	Millet (bags)	1,027½
4.	Millet (bundles)	5,127
5.	G/nut (bags)	131½
6.	Maize (bags)	110½
7.	Maize (mai totuwa)	9½
8.	Rice (bags)	1,309½
9.	Cows	381
10.	Goats	63
11.	Sheep	6
12.	Beans (bags)	10
13.	Soya beans	6½
14.	Cash	₦3,228,740.60

[The pamphlet concludes with several pages of charts showing *zakat* distributions for 2003-04 in Bauchi State’s five Emirate Councils severally; we do not reproduce those here.]