

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

Jigawa State

End-of-Year Reports of the Dutse Emirate Zakat & Da'wah Committee



MUSLIMS AND ISLAM IN AFRICA

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Contributions to this series may be submitted directly to the editors. Acceptance is decided upon by the editors and the academic advisory board.

“Muslims and Islam in Africa” is hosted by the private website www.sharia-in-africa.net

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JIGAWA STATE

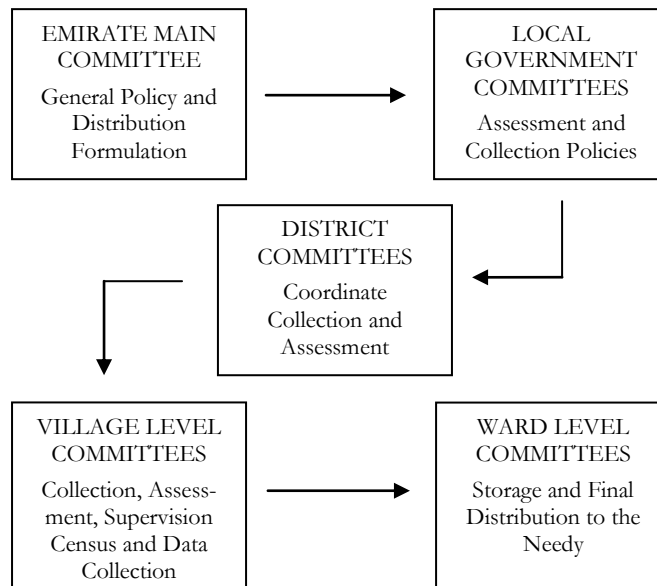
END-OF-YEAR REPORTS OF THE DUTSE EMIRATE ZAKAT & DA'AWAH COMMITTEE

The Zakat and Da'awah Committee of Dutse Emirate, under the chairmanship of His Royal Highness Alh. (Dr.) Nuhu Muhammadu Sanusi, the Emir of Dutse, has been particularly regular in the production and publication of annual reports on the collection and distribution of *zakat* in the Emirate. The level of detail in these reports makes possible many sorts of analysis, as, for example, year-on-year comparisons of amounts of *zakat* collected by type (grains, livestock, money) and by district within the emirate; such analysis is no doubt in turn used by the Emirate Committee to spot problem areas and to encourage healthy competition among the districts. A number of these reports have been generously supplied for use in this work. We give here: (1) most of the report for 1421 AH (April 2000 to March 2001), (2) most of the report for 1423 AH (March 2002 to March 2003, and (3) the Chairman's introduction to the report for 1424 and 1425 AH (March 2003 to February 2004 and February 2004 to February 2005), and (4) a summary of collections for all years for which we were given reports.

(1) End of Year 2000 (1421 AH) Report:

[Ed. note: this 52-page pamphlet opens with photos of His Excellency, Alh. Ibrahim Saminu Turaki, the then-Executive Governor of Jigawa State, and His Royal Highness Alh. (Dr.) Nuhu Muhammadu Sanusi, Emir of Dutse and Chairman, Zakat Da'awah Committee, Dutse Emirate. The text is then as follows.]

1. Committee Structure



2. Dutse Emirate Zakat Committee Report End of the Year 1421 AH

Message:

Bismillahir rahmanir rahim.

All praises be to Allah, the Lord of the Universe. We bear witness that Muhammad is his servant and messenger.

Since the establishment of this Committee by His Excellency the Governor of Jigawa State Alhaji Ibrahim Saminu Turaki last year, we have been inundated with requests to publish our activities for the benefit of others who may wish to set up similar system of *zakat* collection and distribution.

Alhamdu lillah, today we are fulfilling those requests from our Muslim brothers particularly from Zamfara, Yobe and Katsina States.

In this write-up we shall endeavour to shed some light on the problems and successes we have recorded and to answer some basic questions frequently asked by the many similar committees that visited us during the year.

1. What problems did you encounter?
2. How did you solve them?
3. How did you reach all segments of society?
4. What is the outcome of your efforts?

It is hoped this publication will shed more light on the activities of the committee for the benefit of those that still have misgivings as regards to the efficacy of the Committee's work.

It is worthy of note to those reading this material to understand that our resources or funds come from two sources.

- a) Governmental (State and Local Governments)
- b) *Zakat* (from individuals and corporate bodies).

Governmental sources are treated as *wakaf*¹ and therefore do not strictly fall within the *zakat* category. It is the fund that is used for the support of Islamic organisations and activities such as construction of Islamic schools, water wells, and mosques.

May Allah guide us in the right path ameen.

Our efforts may not have materialised without the personal support of His Excellency the Executive Governor of Jigawa State, whose interest in our work transcends the normal call of duty. May Allah (SWT) reward his efforts ameen.

Chairman

3. Introduction

Zakat occupies the third position out of the five pillars of Islam, after activities of faith and *salat* (prayer). It is always associated with prayer as one is associated with bodily, the other with wealth sacrifices.

¹ *Wakaf*: Hausa form of *waqf*.

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The word *zakat* literally means both “purification” and “growth”. It is a term used for specific amount at a specific level and expended on specific people. In short it is that portion of a man’s wealth that is designated for the poor. It is obligatory on every free Muslim regardless (male or female, adult or minor) to pay *zakat* on “restricted items of wealth” or assets equal or in excess of *nisab*, provided it is held for one lunar year.

Despite the importance of *zakat* in Islam, many Muslims today do not care to pay their proper dues to the needy partly due to ignorance and/or the absence of honest collection bodies.

In Jigawa State we are grateful to His Excellency Governor Ibrahim Saminu Turaki whose personal efforts to establish these committees in all the five emirates coincided with the implementation of Sharia legal system in the State. May Allah reward his efforts in this regard ameen.

To ensure proper assessment of *zakatable* dues from individuals and corporate bodies, the Committee designed assessment, collection and distribution forms to help in executing its duties to Islam and Muslim *ummah*.

Basic Tenets

All the various schools of Islamic thought are in agreement that wealth subject to *zakat* must have the following characteristics:

- (a) Must be beneficial and rightful property of the payee.
- (b) Must have the capacity to grow in value.
- (c) Must be equal to or in excess of *nisab*.
- (d) Must be in excess of the basic needs.
- (e) Must have been held for more than one whole lunar year.
- (f) Must be unencumbered by debt (except on agricultural produce and livestock).
- (g) Must be paid immediately in its due time.

Beneficiaries of *Zakat*

Allah (SWT) has specified eight categories of persons eligible to benefit from *zakat* (Qur’an *Al-Taubah*: 60):

- (a) The poor (*al-fuqara*)²
- (b) The needy (*al-masakin*)³
- (c) The collectors of *zakat* (*amilina alaiha*)
- (d) New Islamic converts and those likely to accept Islam (*al-muallafatu qulubuhum*).
- (e) The slaves and captives for their freedom (*riqab*).
- (f) The debtors (living debtors not deceased) (*gharimina*).
- (g) The cause of the Almighty Allah (*jihad fi sabilillah*)
- (h) The wayfarers: travellers (*ibn-al-sabil*).

² Arabic *faqir* or *faqir*, pl. *fuqara*. Hausa *fakiri*, pl. *fakirai*. Bargery’s *Hausa-English Dictionary*: “An indigent, poverty-stricken person (not so poor as one called *matsiyaci*).”

³ Arabic *miskin*, pl. *masakin*. Hausa *miskini*, pl. *miskinai*. Bargery: “A destitute person (= *matsiyaci*).”

SUPPLEMENTARY MATERIALS TO CHAPTER 9

The whole *zakat* collected could be given to one individual or several individuals under one or several categories above, but our Committee has taken cognisance of the poverty level of our rural people and therefore opted for the latter.

[Inserted at this point in the booklet is a picture of the receipts issued by the Committee when *zakat* is given. The receipt is in Hausa with an Arabic caption.]

4. General View

Census

The Committee conducted at crucial stage a detailed enumeration of all eligible receivers and contributors of *zakat* in every ward/village within Dutse Emirate.

List of eligible contributors and receivers 1421 AH⁴

S/N	KASAR HAKIMI (DISTRICT)	MAWADATA [The wealthy]		MABUKATA [The needy]			
		Masu kudi 'yan kasuwa ⁵	Manoma a masu sana'a ⁶	Guragu ⁷	Kutare ⁸	Makafi ⁹	Matalauta ¹⁰
1.	Aujara/Garka	306	1,380	70	48	360	804
2.	Basirka	403	862	61	23	145	76
3.	Birnin Kudu Sundimina	727	2,534	1,089	348	1,133	1,323
4.	Buji Gantsa	51	826	25	693	385	6
5.	Chamo	510	1,494	118	62	123	236
6.	Dutse Sakwaya	436	2,300	81	59	205	825
7.	Fagam	36	1,768	51	32	84	91
8.	Gwaram	255	1,117	96	81	245	457
9.	Iggi	183	1,447	11	5	16	467
10.	Jahun	378	3,310	137	282	516	1,025
11.	Kiyawa	376	3,196	97	103	207	1,332
12.	Miga Zareku	44	1,718	54	22	110	1,251
13.	Shuwarin	284	1,325	26	74	75	151
	Totals	3,989	23,217	1,916	1,832	3,604	8,044

Distribution (First Round, June 2000)

Within the first six months of activities the Committee was able to mobilise some funds from the State and Local Government, which was used to establish its programmes and carry out the first distribution exercise in the month of June 2000.

- (A) Area: Gwaram Local Government
 Venue: Local Govt. Headquarters
 Date/Time: Sat. 24/6/2000 10:00 a.m. – 5:00 p.m.

⁴ The heading is repeated in Hausa, with the name of the Committee, all omitted here.

⁵ The wealthy; traders and merchants.

⁶ Farmers; artisans and craftsmen

⁷ The lame or crippled.

⁸ Lepers.

⁹ The blind.

¹⁰ The poor, i.e. including *fakirai* and *miskinai*.

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Beneficiaries:

- (i) 982 *fuqara*¹¹ and *ulama* each received the sum of ₦530.00
- (ii) 330 *masakin*¹² and disabled each received one 100kg bag of maize and ₦1,000.00
- (iii) 30 Local Government Area Committee members each received ₦1,000.00.

- (B) Area: Jahun Local Government
Venue: Jahun Govt. Headquarters and D/Heads Office Aujara
Date/Time: Saturday/ Sunday, 1 and 2 July 2000 10:00 a.m. – 4:00 p.m.

Beneficiaries:

- (i) 1,584 *fuqara* and *ulama* each received the sum of ₦300.00
- (ii) 330 *masakin*/disabled each received 100kg bag of sorghum and ₦1,000.00
- (iii) 30 Member Local Government Area Committee each received ₦1,000.00.

- (C) Area: Miga Local Government
Venue: Miga Govt. Headquarters
Date/Time: Saturday 8/7/2000 11:00 a.m. – 7:00 p.m.

Beneficiaries:

- (i) 812 *fuqara* and *ulama* each received the sum of ₦500.00
- (ii) 330 *masakin* and disabled each received a bag of millet 100kg [and] ₦1,000.00
- (iii) 30 Member Local Government Area Committee each received ₦1,000.00.

- (D) Area: Birnin Kudu Local Government
Venue: Birnin Kudu Govt. Headquarters and D/Heads Office Iggi
Date/Time: Saturday 5 and 6 August 2000 10:00 a.m. – 4:00 p.m.

Beneficiaries:

- (i) 2002 *fuqara* and *ulama* each received the sum of ₦250.00
- (ii) 330 *masakin* and disabled each received the sum of ₦1,000.00 and 100kg bag of sorghum.
- (iii) 30 Member Local Government Area Committee each received ₦1,000.00.

- (E) Area: Kiyawa Local Government
Venue: District Head's Office Kiyawa
Date/Time: Saturday 21/7/2000 9:00 a.m. – 5:00 p.m.

¹¹ Here and in the following subsections (B) through (G), spelled *fikara'u*.

¹² Here and in the following subsections (B) through (G), spelled *misakin*.

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Beneficiaries:

- (i) 283 *fuqara* and *ulama* each received the sum of ₦350.00
- (ii) 330 *masakin*/disabled each received the sum of ₦1,000.00 and 100kg bag of millet.
- (iii) 30 Member Local Government Area Committee each received ₦1,000.00.

(F) Area: Dutse Local Government
Venue: Dutse Local Government Headquarters and Chamo Primary School
Date/Time: Saturday/Sunday 12/13 August 2000 9:00 a.m. – 4:00 p.m.
Beneficiaries:

- (i) 1,376 *fuqara* and *ulama* each received the sum of ₦300.00
- (ii) 330 *masakin*/disabled each received the sum of ₦500.00 and 50kg bag of millet.
- (iii) 30 Member Local Government Area Committee each received ₦1,000.00.

(G) Area: Buji Local Government
Venue: [Local Government] Headquarter
Date/Time: Saturday 9/6/2000 and 12/8/2000 10:00 a.m. – 5:00 p.m.
Beneficiaries:

- (i) 428 *fuqara* and *ulama* each received the sum of ₦1,000.00
- (ii) 330 *masakin*/disabled each received the sum of ₦500.00 and 8 yards clothing materials.

Other Activities

Besides the distribution of grains, cash and clothing materials to the needy, funded with the State Government takeoff grant and assistance from all the seven Local Governments in Dutse Emirate, the Committee was able to undertake other activities with the surplus funds (*wakaf*).

- (a) Special grains distribution. 200 bags of maize to each Local Government (1,400 bags) were distributed to the needy on the day the State Governor launched Sharia legal system in Jigawa, August 2, 2000. Total amount: ₦2,000,000.00
- (b) Building of office block Islamic Centre at Dutse. We were able to build five-room office block, reception room and nine classrooms fully fenced and secure at the cost of ₦8,800,000.00 excluding furniture.
- (c) Building of mosques/Islamiyya schools and water wells. During the period we were able to build and commission one mosque, one Islamiyya school and one water concrete well in each of the following villages in B/Kudu Local Government: Chadiya, Marmara Jabur and Jangargari. Each of these villages was originally habited by idol worshippers. Total amount: ₦2,000,000.00.
- (d) Building of Muslim female NYSC hostel and mosque at Dutse. We were able to construct and commission six bedrooms and a mosque for female NYSC members,

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to ease the difficulties such members encounter each session at the State capital.
Total amount: ₦2,300,000.00.

- (e) Vehicles.
- i) We were able to purchase one (1) Ford bus and received from His Excellency one (1) Toyota bus for our *da'awah* activities.
 - ii) We also received one (1) bus each from B/Kudu and Buji Gwaram, Kigawa, Jahm Dutse and Miga Local Governments as their contribution to their respective Local Government Committees. These nine vehicles made our committee work less difficult. Estimate costs: ₦5,400,000.00.
- (f) Auxiliary equipments for the disabled persons/hospitals.
- i) Dutse General Hospital benefitted with equipments, drugs, generator repair as part of our effort during the year (₦1,200,000.00).
 - ii) We were able to purchase the following equipments and distributed to the disabled persons:
 - 70 imported wheel chairs
 - 10 pairs imported aluminium crutches
 - 10 pairs imported wooden crutches
 - 20 pairs imported aluminium elbows
 - Total cost: ₦8,660,000.00.
- (g) Islamic literature books/pamphlets were printed and distributed free of charge to public including stationary. ₦1,050,696.00.
- (h) Da'awah. *Da'awah* work has been pursued with vigour. The Committee embarked on village-to-village seminars on Sharia and *zakat*. A subcommittee spent most part of the year organising and calling people to support Sharia legal system by paying their *zakat* according to Islamic injunctions.

Second Quarter Enlightenment Tour Time-Table
Joint Enlightenment Committee Tour on Sharia and Da'awah in Dutse Emirate

S/N	DISTRICTS	DAY AND DATE	MONTH
1.	Aujara	Saturday and Sunday 24-25	March 2001
2.	Birnin Kudu	Saturday and Sunday 31-1	April 2001
3.	Buji	Saturday and Sunday 7-8	April 2001
4.	Basirka	Saturday and Sunday 14-15	April 2001
5.	Chamo	Saturday and Sunday 21-22	April 2001
6.	Miga	Saturday and Sunday 28-29	April 2001
7.	Fagam	Saturday and Sunday 5-6	May 2001
8.	Gantsa	Saturday and Sunday 12-13	May 2001
9.	Gunka	Saturday and Sunday 19-20	May 2001
10.	Sundimina	Saturday and Sunday 26-27	May 2001
11.	Iggi	Saturday and Sunday 2-3	June 2001
12.	Jahun	Saturday and Sunday 9-10	June 2001
13.	Kiyawa	Saturday and Sunday 16-17	June 2001

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14.	Sakwaya	Saturday and Sunday 23-24	June 2001
15.	Dutse	Saturday and Sunday 30-01	July 2001
16.	Shuwarin	Saturday and Sunday 7-8	July 2001
17.	Gwaram	Saturday and Sunday 14-15	July 2001
18.	Zareku	Saturday and Sunday 21-22	July 2001
19.	Wurno	Saturday and Sunday 28-29	July 2001

- (i) Radio programmes. The Committee has sponsored two half-hourly radio programmes a week with Radio Jigawa since last year. The program is meant to augment the efforts of *da'awab* work undertaken by the Committee. Total amount expended: ₦520,000.00

5. Collection

The Committee through ward/village and district heads was able to make substantial collection of farm produce at the end of the rainy season (December 2000). Estimated cost [sic: value?]: ₦27,382,520,000.00.

Dutse Emirate Zakat Committee (1421 AH)
Farm Produce, Livestock Collections
Summary Table I¹³

District	Dawa ¹⁴			Gero ¹⁵			Gyada ¹⁶		Shinkafa ¹⁷	
	D/ Dawa	B/ Dawa	K/ Dawa	Damin Gero	B/ Gero	K/ Gero	B/ Gyada	K/ Gyada	Buhun S/kafa	K/ S/kafa
Aujara	264	3		743.5	10		1.5	12	8	5
Basirka	596	26.5	6	6	1.5	12	8.5			10
B/Kudu	1250	12.5	9	41	19	6.5	57		2	
Buji	208.5	139	7	483	216.5	18	16.5	1	5	
Chamo	30	2		3521			2			
Dutse	1919			938			1	10	3	
Fagam	3418	77.5		418.5	3		265.5		8	
Gwaram	1019	39	13	63.5	2	10	8	5	2	12
Iggi	523.5	148	16	15	1		54.5		30.5	12
Jahun	755		1	785	2	3				
Kiyawa	3283			3818			4	7	1	5
Miga	458	32.5		299	17.5	18	1		10.5	
Shuwarin	444			596						
Totals	14168	481	52	11727.5	274	67.5	420	35	70	44

¹³ In this and the following table some of the totals have been corrected to add to the totals of the numbers entered.

¹⁴ Sorghum. The different measures are: D = *dami* = bundle; B = *bubu* = bag or sack; K = *kwano* = *mudu* = a standard-size metal basin use as a measure.

¹⁵ Millet.

¹⁶ Groundnuts.

¹⁷ Rice.

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Summary Table II

District	Wake ¹⁸		Masara ¹⁹		Ridi ²⁰		Dabbobi ²¹		Kudi ²²
	B/ Wake	K/ Wake	B/ Masara	K/ Masara	B/ Ridi	K/ Ridi	Shanu ²³	Awaki ²⁴	₦
Aujara		3.5				10			100
Basirka									67,450
B/Kudu									69,600
Buji	1.5								104,000
Chamo							2		43,500
Dutse		1							240,000
Fagam	3.5		8				1		257,890
Gwaram	1	2							106,500
Iggi	2								7,300
Jahun							2		0
Kiyawa	3.5	4					9	40	332,800
Miga	2.5	3							23,850
Shuwarin									140,000
Totals	14	13.5	8			10	14	40	1,392,990

6. Distribution (Second round, January 2001)

The Committee collected and distributed the following:

- (a) Sorghum 14,168 bundles and 481 bags
- (b) Millet 11,727 bundles and 274 bags
- (c) Groundnuts 420 bags
- (d) Rice 72 bags
- (e) Beans 15 bags
- (f) Maize 8 bags
- (g) Cattle 14
- (h) Goats/sheep 40
- (i) Cash ₦1,284,990

The formula adopted in the distribution was based on the injunctions and partly based on the realities of our local situation, based on the following guidelines:

1. Every collection must be distributed within the area or locality collected. This is to safeguard any form of pilferage or theft in transit.
2. A member of the Main Committee is assigned to each Local Government Committee to ensure strict adherence to the following guidelines:
 - (a) 10% of total collection to *al-fuqara*
 - (b) 50% of total collection to *masakin*
 - (c) 30% of total collection to *fisabilillah*

¹⁸ Beans.

¹⁹ Maize.

²⁰ Beniseed.

²¹ Livestock.

²² Money.

²³ Cattle.

²⁴ Sheep and goats.

- (d) 5% of total collection to Muslim converts and wayfarers
 - (e) 5% of total collection to *amilina alaiha*.
3. In order to encourage collectors of *zakat* and create healthy competition between various communities, the Committee with the cash support of His Excellency Governor Ibrahim Saminu Turaki distributed the sum of three million naira (₦3,000,000.00):
- (a) The best District Head: *hajj* pair or cash equivalent ₦250,000.
 - (b) The best Village Head: motorcycle or cash equivalent ₦100,000.
 - (c) The best Ward Head: a horse or cash equivalent ₦50,000.
 - (d) The second best District Head: ₦200,000 cash.
 - (e) The third best District Head: ₦150,000 cash.
 - (f) 10 other District Heads: ₦100,000 each.
 - (g) Main Committee members: ₦1,000,000.
 - (h) Thirteen horses (one to the best Village Head in each district): ₦650,000.
 - (i) Thirteen radio cassette players (one to the best Ward Head in each district): ₦325,000.

7. Committees as at end of year 1421 AH

To ensure a successful take-off a powerful central committee was formed at the emirate level. [Here follows the list of the fourteen initial members of the Committee, with HRH The Emir of Dutse, Alh. (Dr.) Nuhu M. Sanusi, as the Chairman.] Later three other very influential members were co-opted into the Committee. They were: [names omitted]. However, following the installation of two members [names omitted] as District Heads of Sakwaya and Gunka respectively, [they] were replaced by two other able persons in the names of [names omitted].

8. Local Government Committees

Considering the vast nature of the *zakat* collection and distribution exercise it was found very necessary to form subcommittees in each Local Government Area. Thus the committees were formed to include IMAMS, ALARAMMAS,²⁵ THE WEALTHY, JAUROS²⁶ and VILLAGE HEADS, with a District Head as chairman and a secretary and public relations officer appointed by the respective Local Government Councils.

Each committee was formed with at least thirty (30) members and was further divided into two: assessment and collection committees. Where a Local Government Area had more than one district the membership was equally divided among the districts and one of the District Heads as chairman.

The following is the list of the members of the Local Government subcommittees: [names omitted].

Workings of the committees

Each committee at Local Government level is divided into three:

²⁵ *Alaramma*: one who has memorized the entire Qur'an.

²⁶ *Jauru*: Fulfulde word for ward head/community leader.

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- (a) Assessment – responsible for assessment.
- (b) Collection – responsible for collection based on assessment.
- (c) Distribution – in association with the Main Committee is responsible for the distribution of all collections.

- 9. **Assessment Form**
 - 10. **Collection Form**
 - 11. **Distribution Form**
- } [Inserted at this point in the booklet are pictures of the indicated forms, which are in Hausa. They are described in the report of the Kano State Zakat Committee on its visit to Jigawa State, Part III.6.b.(2) below.]
12. **A Bill for a Law to Establish a Committee in the State for the Purpose of Collection and Distribution of Zakat, and for Matters Related Thereto.**

[The Jigawa State Zakat Collection and Distribution Committee Law reproduced in section a above is given at this place in the pamphlet.]

13, 14.

[These parts of the pamphlet are letters from the Zamfara State Zakat Collection, Distribution and Endowment Board and the Yobe State Sharia Implementation Coordination and Monitoring Committee, expressing appreciation for the hospitality and cooperation extended to them by the Dutse Emirate Zakat & Da'awah Committee when they visited Dutse to see how *zakat* was being managed there.]

(2) Dutse Emirate Zakat & Da'awah Committee End of Year 2002 (1423 AH) Report:

[Like the Report for 2000, this 12-page pamphlet opens with photos of His Excellency, Alh. Ibrahim Saminu Turaki, Executive Governor of Jigawa State, and His Royal Highness Alh. (Dr.) Nuhu Muhammadu Sanusi, Emir of Dutse and Chairman, Zakat & Da'awah Committee, Dutse Emirate.]

Committee Structure

[Here is given the same chart as in Part 1 of the Year 2000 Report, shown above.]

Bissimillahi rahamanu rabeem.

Our gratitude to Allah (SWT) for sparing our lives to witness the end of the year 1423 AH which marks the end of our *zakat* year; and the third time we are distributing *zakat* proceeds to the needy.

Our total collection for the year valued at ₦75,458,000.00²⁷ is a clear testimony of the readiness of Muslim *ummah* in Nigeria to pay the *zakat* dues provided they are reassured that the same is distributed to the needy. We have gradually been able to win the confidence of our people and even letters [sic] beyond our borders.

In the year 1421 AH our total collection is valued at a little over ₦26 million. The following year 1422 AH the total value of our collection was over ₦51 million. This is a

²⁷ The text has “₦75,458.00”, but this is obviously far too low and is inconsistent with the chart showing total estimated value of grains, animals and cash collected for the years 2000, 2001 and 2002 given subsequently.

very remarkable increase of people's awareness and commitment to this third most important pillar of Islam.

One of the most supposing [sic: surprising?] collections this year was from a Lagosian who met a Jigawa State High Court judge in the plane from Banjul/Gambia to Lagos. When he heard that the judge is from Jigawa State, he asked him whether he knows the Chairman Dutse Emirate Zakat Committee, and if he is willing to assist him in delivering his *zakat* to Dutse. The judge obliged and brought his *zakat* to us. May Allah SWT increase his wealth, ameen.

In view of the reduction of *masakin*²⁸ in our communities, we have this year reduced the percentage given to this class and increased the others accordingly. We hope the members of both *masakin* and *fuqara* will continue to decline in the coming years.

Hisbah

[One]²⁹ of our greatest achievements during the year is the establishment of Hisbah Committees at various levels from Ward [up to] emirate in the spirit of Sharia in our State.

Ward Committee

Each ward is encouraged to set up a Hisbah and Conflict Management [Committee].

1. Ward Head
2. Local imam or imams
3. Elders
4. Well-to-do
5. Youth
6. Hisbah commandant
7. Secretary

Village Level

Each village has set up a supervisory committee to look after the activities of the Ward Committees and to coordinate their activities in line with law. The committee:

1. Senior imam
2. Learned *ulama*
3. Inspector (*hisbah*), and
4. Secretary

District Level

Each district has set up a committee that is responsible for the overall supervision of the village-level committees and is empowered to work with the police in the procurement [sic: prevention?] and/or resolution of serious conflicts including in the committees' main responsibilities is the *da'awah* work [sic].

The committee is headed by the District Head and:

²⁸ Spelled *miskeen* here and elsewhere in this report.

²⁹ The text has the word 'Care' here, evidently a typographical error.

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1. Chief Imam
2. At least five learned persons
3. Local Govt. Chairman or Deputy
4. DPO (Police) a representative
5. SSS representative
6. Chief Commander (*hisbah*)
7. Secretary

Emirate Level

Committee is headed by the Emir and is responsible for the overall policy formulation, *fatwa* and training the operators. It is also responsible for liaison between government agencies and the various *hisbah* committees.

Overall work of *hisbah* as envisaged in Dutse Emirate are and not limited to:

1. Support the implementation of Sharia.
2. Educate and remind the public of the Sharia code and observances.
3. Conflict resolution between Muslims and between Muslims and non-Muslims.
4. Ensure that Muslims live and conduct themselves according to the dictates of Sharia.

The Emirate-level committee is composed of the Emir of Dutse [and]:

1. Ten learned *ulama*
2. Emirate Council members
3. General Commander (*hisbah*)
4. Secretary.

Code of Conduct

Every member is strictly expected to abide by the rules as enumerated in the Code of Conduct.

1. Must not humiliate anyone.
2. Must work with the law (Sharia).
3. Must not settle personal scores in the guise of Sharia.
4. Must cultivate good relationships with your community.
5. Must work with the community in finding solutions to problems.
6. Above all must have full *iman*.

Distribution Procedure

Category	1421 AH	1422 AH	1423 AH	% Total Collection ³⁰
<i>Masakin</i>	60%	50%	40%	
<i>Fuqara</i>	10%	10%	20%	
<i>Fi sabilillah</i>	20%	30%	20%	
Collectors	5%	5%	5%	
Converts/Travellers	5%	5%	5%	
Totals	100%	100%	100%	

³⁰ There are no entries for this column in the original, in this or the next table.

Registered Recipients

Category	1421 AH	1422 AH	1423 AH	% Total Collection
<i>Masakin</i>	10,077	9,346	9,008	
<i>Fuqara</i>	7,429	8,032	10,786	
<i>Fi sabilillah</i>	6,228	5,763	5,571	
Collectors	1,828	923	327	
Converts/Travellers	1,327	1,544	1,629	
Total Beneficiaries ³¹	26,889	25,608	27,321	

Once again I want to thank the good people of Dutse Emirate and indeed the Government of Jigawa State for making this exercise a great success and a pride to Muslim *ummah* (*InshakAllah Hairan*).

Nuhu Mohammed Sanusi
Chairman

Summary of Dutse Emirate Zakat Collection for the Year 1423 AH

[There follow here tables like those in the report for 1421, showing collections of various kinds and measures of grains, of sheep and cattle, and of money, all by district within the emirate. The figures are summarised in subsection (4) below. There are then two charts, one showing “Yearly Grains Collection”, the other showing “Total Estimated Cost [i.e. value] of Grains, Animals and Cash Collected” for the years 2000/1421, 2001/1422, and 2002/1423. The first chart is difficult to decipher. The second shows the total estimated value of all collections as ₦26 million, ₦51 million and ₦75 million for the three years, respectively.]

(3) The Chairman’s introduction to the report for 1424 and 1425 AH

Bismillahir rabmanir rahim.

Praise be to Allah SWT, and prayers and peace be upon the Messenger of Allah, his family, his companions and those who follow his guidance. Out of the five pillars of Islam, *zakat* is the socio-financial one. By performing *zakat*, along with *tawhid* (belief in the oneness of Allah) and establishing prayers, a person becomes a Muslim.

As a member of the Muslim community, he or she deserves the brotherhood and allegiance of Muslims, as indicated by the Qur’anic verse (“But if they turn in repentance and establish prayer and pay *zakat*, they are your brothers in the *deen*.” Qur’an 9:11).

Even though *zakat* is usually mentioned with the acts of worship of Islam, such as prayers, it is in fact a part of socio-economic system of Islam. For that reason it is always difficult to administer.

In our case, our gratitude goes especially to the District Heads, Village Heads, Ward Heads, and of course the various committees at all levels that make our focus possible, from year to year.

³¹ Totals inserted by the editor; they are omitted in the original.

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Alhamdu lillah, we have recorded tremendous growth year by year as more and more people realise the importance of paying *zakat* as an obligation to all Muslims that possess *nisab*, over a one year period (₦156,000 this year).

As a confirmed obligation from Allah SWT, *zakat* is not merely charity left to individuals to implement nor is its fulfilment dependent on the benevolence of the wealthy. *Zakat* is rather a social welfare institution supervised by the State and an organised tax administration (the Emirate Council).

The State's role in the collection and distribution of *zakat* is best supported by the *ayat* that mentions those who collect *zakat* (9:60) as one of the categories to whom *zakat* is distributed. This *ayat* is explicit evidence that there should be a specialised body with workers who derive their incomes from the work they do. Moreover, Allah SWT says "Take *sadaqa* from their wealth to purify and cleanse them" (9:103).

As for the Sunnah, there are hadiths that confirm that administration of *zakat* is one of the responsibilities of the Islamic State. May Allah increase the wealth of all you that paid their *zakat* as and when due. Ameen.

Alh. [Dr.] Nuhu Muhammad Sanusi

Emir of Dutse

Chairman, Dutse Emirate Zakat and Da'awah Committee

(4) Summary of collections for all years for which reports were provided:

Year	Grains ³²		Livestock		Money
	Bundles	Sacks	Sheep	Cattle	
1421	25,896	1,267	40	14	1,392,990
1422					
1423	68,380	721	225	354	898,080
1424	78,410	1,126	259	464	3,505,600
1425	50,375	462	170	404	3,414,000
1426	80,133	741	157	409	4,205,690
1427	78,087	982	180	445	5,865,800
1428	72,562	917	74	178	n/a

³² Including millet, guinea corn, groundnuts, rice, beans and maize. Besides numbers for bundles and sacks, numbers for *mudus* are also sometimes but not always given. Blank cells indicate no data.