

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

Yobe State Board of Trustees on Zakat and Endowment

Disbursement and Verification Committee Report



MUSLIMS AND ISLAM IN AFRICA

“Muslims and Islam in Africa” is a result of a research project on sharia debates in selected African countries, funded by Volkswagen Foundation see: www.sharia-in-africa.net. It has a multi-disciplinary approach and covers current research in the field of Muslims and Islam in Africa. There are no specific requirements as to the language of publication and to the length of the contributions.

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

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YOBE STATE BOARD OF TRUSTEES ON ZAKAT AND ENDOWMENTS
DISBURSEMENT AND VERIFICATION COMMITTEE REPORT (2002)¹

1.0 INTRODUCTION

1.1 During the meeting of the Board of Trustees held on the 24th of January 2002 the above ad hoc Committee was formed to comprise the following:

- | | | |
|-------------------------------|---|-----------------|
| (i) Alhaji Adamu Godowli | – | Chairman |
| (ii) Alhaji Bukar Modu Jumbam | – | Member |
| (iii) Alhaji Muhammad Nangere | – | Member |
| (iv) Malam Idrissa Nayinawa | – | Member |
| (v) Alhaji Hassan Gana | – | Secretary |
| (vi) Alhaji Buba Kyari | – | Asst. Secretary |

2.0 TERMS OF REFERENCE

- (i) To verify the list of *zakat* recipients made up of disabled and orphans submitted by the Village Zakat Committees from Damaturu and Maisandari Districts.
- (ii) To allocate and subsequently disburse as fairly as possible the *zakat* both cash and kind collected since the date of the launching.
- (iii) To submit report to the next meeting of the Trustees on the exercise.

3.0 PROCEEDINGS

The Committee held series of meetings to scrutinise the list of the recipients as submitted by the Village Heads and to deliberate on the amount to be allocated to each recipient. The Committee also went to the areas of the Village Heads to meet with the *ulama* for the purpose of verifying the names they submitted.

4.0 ALLOCATION OF *ZAKAT* TO RECIPIENTS

4.1 As resolved during the meetings of the Board of Trustees, the recipients would be restricted to the first category cited in the Holy Qur'an i.e. *fuqara* owing to the fact that the amount collected was not much. Even within the *fuqara* category it was restricted to those needy ones with glaring physical disabilities like the blind, the crippled, the leper and orphans without reliable bread-winner.

4.2 The allocation during the first phase of disbursement was made as follows:

- (i) ₦1,500 cash given to each recipient
- (ii) One bag of millet shared by three recipients
- (iii) One bag of millet per household in the case of houses with orphans in the Government estates.

4.3 During the second phase, the allocation was ₦1,100 cash flat rate per each recipient.

¹ Copy obtained in 2003 from the Yobe State Religious Affairs Board, with thanks to Alhaji Hassan Gana, then the Executive Secretary.

5.0 DISBURSEMENT EXERCISE

5.1 The first phase of the disbursement covered three days as follows:

- 13th /2/2002 – Lawanti and Hausari Centres
- 14th /2/2002 – Ajari and Maisandari Centres
- 15th /2/2002 – Government Estates

5.2 The exercise commenced at Lawanti Centre with a brief speech by the Chairman Board of Trustees Alhaji Muhammad Goni Umar. Thereafter the names of all the people who gave out *zakat* as well as the amount they gave out were announced by the Chairman, Alhaji Adamu Godowoli. The names of the verified recipients were then called out by the Secretary of the Board of trustees and after identification by the *ulama* of his or her area, the allocation was handed over by the Treasurer with the support of the Assistant Treasurer (Zakat) and some Islamic Aid Group members engaged for that purpose. The same procedure was followed for all the other centres. In the case of the Government Estates, the Committee delivered the *zakat* directly to the houses of the orphans where ₦1,500.00 per orphan and one bag of grain per household were delivered.

5.3 Full video coverage of the whole procedure from beginning to the end was also made. Media team from both YBC and YTV also covered and reported the exercise.

5.4 During the second phase of the disbursement all those who were absent during the first phase were told through their *ulama* to come to the front of the Village Head's house where the sum of ₦1,100.00 was given to each recipient. When it was discovered that a substantial number of those shortlisted did not turn up, the Committee took the list of those disabled who had gone to the scene but whose names were omitted in the first list submitted by the *ulama*. Seventeen of them were shortlisted and verified by their respective *ulama* and the sum of ₦1,100.00 was given to each. During the first phase of the disbursement, the committee had to purchase additional 7 bags of millet to meet up with allocation of 1 bag for 3 recipients and 1 bag per household with orphans at the Government Estates. This cost ₦16,100.00 at ₦2,300 per bag.

6.0 TOTAL DISBURSEMENT

6.1 The total number of beneficiaries shortlisted and the total number that actually benefited is presented according to the five disbursement centres as shown:

DISBURSEMENT OF *ZAKAT* COLLECTED SINCE LAUNCHING IN
DECEMBER 2001 ACCORDING TO CENTRES

Disbursement Centre	No. Shortlisted	No. of Recipients		No. Absent/Not Fit
		1 st Phase	2 nd Phase	
Zone 'A' Lawanti	229	146	42	41
Zone 'B' Hausari	115	100	5	10

YOBE STATE BOARD OF TRUSTEES ON ZAKAT AND ENDOWMENTS DISBURSEMENT
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Zone 'C' Ajari	113	103	8	2
Maisandari	17	17	0	0
Govt. Estates	106	86	0	20
Totals	580	452	55	73

The total number of beneficiaries for both the first phase and the second phase is 507 in all.

6.2 As for the total amount given both in cash and in kind the breakdown is presented below:

Disbursement Centre	No. of Recipients	Amount of Zakat		Total		
		Cash	In Kind	Recipients	Cash	Bags
Zone 'A' Lawanti	1 st 146	₦1,500	1/3 bag	188	₦219,000	49
	2 nd 42	₦1,100	—		46,200	—
Zone 'B' Hausari	1 st 100	₦1,500	1/3 bag	105	₦150,000	33
	2 nd 5	₦1,100	—		5,500	—
Zone 'C' Ajari	1 st 103	₦1,500	1/3 bag	111	₦154,500	34
	2 nd 8	₦1,100	—		8,800	—
Maisandari	1 st 17	₦1,500	1/3 bag	17	₦25,500	6
	2 nd 0	—	—		—	—
Govt. Estates	1 st 86	₦1,500	1 per house	86	₦129,000	17
	2 nd 0	—	—		—	—
Totals				507	₦738,500	139

6.3 From the table, the total amount disbursed as cash stood at ₦738,500.00. When ₦16,100.00 being the cost of 7 bags of millet was added the total cost would be ₦754,600.

6.4 The total amount withdrawn from the account for disbursement was ₦783,600.00. The balance of ₦28,400.00 was returned to the account as undisbursed balance.

7.0 SPECIAL DISBURSEMENT

7.1 A case of a lady convert to Islam in need of medical assistance from Buni Yadi was brought to the attention of the Committee. The non-Muslim relatives of the lady, Halimatu Sa'adiya, formerly Deborah Musa Fom, reportedly instead to take her to Jos for alleged failure of her Muslim husband to treat her of tuberculosis.

7.2 The husband, Yakubu Muhammad, sought assistance to enable him foot the bill. The Committee sought approval from the Trustees Chairman to extend ₦15,000.00 assistance in two monthly instalments for the period she had been on admission in the Damaturu Chest Clinic. This was in accordance with the provision for *muallafatu qulubuhum* as approved by the Board of Trustees. The lady had been treated and discharged since.

SUPPLEMENTARY MATERIALS TO CHAPTER 9

8.0 OPERATIONAL COST OF THE COMMITTEE

8.1 In accordance with approved guidelines on the apportioning of the amount of *zakat* collected among the eight categories of beneficiaries stipulated in the Holy Qur'an, the sum of ₦44,140.00 was withdrawn from the account which is 5% of the total amount, the breakdown of the amount expended is presented as follows:

8.2 BREAKDOWN

Fuelling and minor repair of vehicles	–	₦5,600.00
Handling bags of grain	–	₦4,460.00
Media and publicity	–	₦11,300.00
Entertainment	–	₦5,400.00
Secretariat expenses (stationary, typing, photocopying)	–	₦4,670.00
Allowances for drivers	–	₦2,700.00
Allowances for Aid Group	–	₦3,740.00
Allowances for Lawans	–	₦2,500.00
Transport for some members	–	₦5,000.00
Miscellaneous	–	₦390.00
Total	–	₦45,760.00

The total indicated that the actual expenditure exceeded the amount withdrawn by ₦1,620.00. This could still be said to be within the approved limits since additional *zakat* had been received before the completion of the exercise.

9.0 RECOMMENDATIONS AND CONCLUSION

9.1 Considering the large number of aged people without reliable means of subsistence, the Committee requests the Trustees to advise Government as well as philanthropic NGOs to come up with a social security scheme for the senior citizens.

9.2 As for civil servants and the working class the NLC is being called upon to consider introducing a monthly contribution of say 1% of basic salary for cushioning the effect of financial constraints faced by families of civil servants who died in the service pending the time of maturation of their terminal entitlements.

9.3 The details of beneficiaries of the disbursement including names, type of disabilities, the amount given are all presented according to their Lawans and *ulama* as appendix of this report, please.²

[signed] _____
Alhaji Adamu Godowoli
CHAIRMAN

[signed] _____
Alhaji Hassan Gana
SECRETARY

² This appendix was not with the copy of the report which we obtained.