

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

Zamfara State Zakat Collection, Distribution & Endowment Board

Annual Report for 2000/1421 A.H.



MUSLIMS AND ISLAM IN AFRICA

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ZAMFARA STATE ZAKAT COLLECTION, DISTRIBUTION & ENDOWMENT BOARD

MINISTRY FOR RELIGIOUS AFFAIRS, ZARIA ROAD, GUSAU, ZAMFARA STATE
ANNUAL REPORT 2000/1421 AH¹

FORWARD

Praise is due to Him, who created us and established Divine Laws for us to follow. May His peace and benediction be upon our bellowed Prophet Muhammad (SAW), his household and his companions and those who follow their footsteps to the day of judgment.

The management of the Board remains thankful to His Excellency the Executive Governor of Zamfara State, Alhaji Ahmad Sani (*Yariman Bakura, Sardaunan Zamfara*) who proved himself to be an Islamic reformer, and whose tireless assistance had made this noble cause of action a reality.

I must thank our able individuals and organisations whose contributions had made our activities very successful.

Mal. Bashir Siraju
Executive Secretary

1. RELIGIOUS, HUMANITARIAN AND SOCIO-POLITICAL SIGNIFICANCE
OF ZAKAT

The institution of *zakat* is one of the fundamental pillars of Islam, which is compulsory upon well-to-do individuals for a certain period of time and for a certain percentage to be deducted and be shared among the needy. Thus, *zakat* has the following significances in the society.

- I. *Zakat* purifies the property of the people with means and clears it from the shares which do not belong to it any more, the shares that must be distributed among the due beneficiaries.
- II. *Zakat* does not only purify the property of the contributor but also purifies his heart from selfishness and greed for wealth.
- III. *Zakat* mitigates to a minimum the sufferings of the needy and poor members of the society.
- IV. *Zakat* is a healthy form of internal security against selfish greed and social dissention against the intrusion and penetration of subversive ideologies. It is an effective instrument for cultivating the spirit of social responsibility on the part of the contributor and the feeling of security and belonging on the part of the recipient.

¹ A spiral-bound copy of this report was kindly supplied by the Board in 2003; copy in the possession of the editor. The table of contents has been omitted here.

- V. *Zakat* is a vivid manifestation of the spiritual and humanitarian spirit of responsive interaction between the individuals and society. It is a sound illustration of the fact that though Islam does not hinder private enterprises or condemn private possessions yet it does not tolerate selfish and greedy capitalism.

2. HISTORY OF THE BOARD

Following the implementation of Sharia legal system in the State, the establishment of a Board to be responsible for the collection and distribution of *zakat* was necessitated. Similarly, considering the significance of endowment as life-saving sacrifice and also similitude of its functions in the society with that of *zakat*, endowment was merged with *zakat* to be known and called Zakat and Endowment Board.

3. BOARD MEMBERS

The following constitutes the Board members:

1. Alh. Sarkin Pawa Malami	=	Chairman
2. Alh. Garba Ango Rikiji	=	Treasurer
3. Alh. Mustapha Batola	=	Asst. Treasurer
4. Mal. Abubakar Fari	=	Member
5. Mal. Jelani Sabon Fegi	=	“
6. M. Bukhari Tsibiri	=	“
7. Alh. Bala Dan-Dutse	=	“
8. Alh. Muh'd Nafati T/Mafara	=	“
9. Alh. Siddi Daki Takwas	=	“
10. Alh. Ahmadu Dogon Koli Magami	=	“
11. Mal. Ahmad Umar Kanoma	=	“
12. Alh. Faruk Ibrahim Yahuza (<i>Sa'in</i> Gusau)	=	“
13. Alh. Siddi Sambo	=	“
14. M. Ibrahim Tudu	=	Director Collection
15. M. Atiku Sani Maradun	=	Director Distribution
16. Mal. Sani Hamza Endowment	=	Director
17. Mal. Bashir Siraju	=	Executive Secretary

4. POWERS OF THE BOARD²

The Board has the following powers to exercise:

- (1) to organise the administrative and financial affairs of the Board and all other activities of the Board.
- (2) to collect up to 60% of the *zakat* due, leaving 40% to the payee to be distributed to his close relations who are entitled.
- (3) to require, accept and approve *zakat* declaration as from persons eligible to pay *zakat*.
- (4) to constitute such number of committees as may be necessary through which complaints of non-payment of *zakat* can be referred and determined.

² Compare §5 of the Board's law and notes thereto; the powers were augmented a bit in 2003.

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- (5) to make policies, plans rules and regulations necessary for the conduct of its affairs and realisation of its objectives.
- (6) to invest *zakat* funds or surplus of *zakat* funds in ways that will meet the objectives of the Board and serve the purpose of *zakat*.
- (7) to prosecute through the office of the Attorney-General such persons who are eligible but refused to pay *zakat*.
- (8) to maintain an account with banks into which *zakat* funds and resources of the Board shall be kept and run.
- (9) to exercise such other powers necessary for the due discharge of its function in accordance with the provisions of Sharia.

5. ADMINISTRATIVE STRUCTURE

The Board consists of five departments, namely, Collection, Distribution, Endowment, Finance and Administrative departments, with each department managed by a Director and some other staff.

The Board is headed by Executive Secretary who runs the administrative affairs of the Board under the supervision of the Board's members who conduct meetings frequently to deliberate on issues concerning the Board's activities.

6. TAKE-UP GRANT

Considering the vital role of finance in every organisation, the Board started operation with the sum of eight million, eight hundred thousand naira only (~~₦~~8,800,000.00) as take-up grant from the State Government, out of which ~~₦~~7,200,000.00 was earmarked for the purchase of eight (8) nos. vehicles, while the remaining ~~₦~~1,600,000.00 was for contingencies.

The vehicles are as follows:

1. 2 nos. Peugeot 306
2. 2 nos. 14-seater buses
3. 3 nos. Toyota Carina saloon
4. 1 no. Isuzu Canter

Thus, the Board was able to save five hundred and thirty one thousand, five hundred and eighty naira only (~~₦~~531,580.00) from the purchase of the vehicles and the amount was used to secure a house for accommodating new converts at the cost of five hundred thousand naira only (~~₦~~500,000.00).

7. ACTIVITIES OF THE BOARD

Zakat and Endowment Board performed the following activities among others:

1. Proper collection of *zakat* from well-to-do individuals, and general census of the disabled and other beneficiaries of *zakat* as stipulated in the Holy Qur'an with a view to assisting them on their basic needs of shelter, food, clothing, schooling of their children, healthcare delivery etc.
2. It is also one of the activities of the Board to collect any type of voluntary (*sadaqa*) from individuals or groups who wish to give cash or surrender any item

of use for certain period of time or for life which will serve as *sadaqatum jariyyah* (endowment) life-saving sacrifice for the giver. Items like houses, plots and farmlands, boreholes, part of one's salary etc.

3. Furthermore, the Board is responsible for safekeeping of lost and found items including animals, until the rightful owner is found.
4. The Board is also responsible for collecting the inheritance of a deceased who has no heir or the remaining part of the inheritance for proper use to the needy and this serves as *sadaqatum jariyyah* for the deceased.

8. LOCAL GOVERNMENT COMMITTEES

Considering the vital role of the Board to the Muslim *ummah*, it has become imperative to extend it to our local communities in order to achieve desired objectives.

It is along this line that committees known as Zakat and Endowment Committees were set up in the Local Government Areas to enable proper administration of *zakat* and endowment to particular areas of collection under cursory observation of the Zakat and Endowment Headquarters.

Consequently, all the Local Government Areas with the exception of Bukkuyum and Bungudu Local Government Areas were inaugurated and have recorded tremendous success in that direction.

Monthly reports are being supplied to the State Board. Similarly, the State officials are carrying out frequent visit to the Local Government Areas for smooth operation of the committees.

9. PUBLICITY

In order to create awareness to the general public, the Board has been publicising its programmes and activities through the media houses like Zamfara Radio, Kaduna (jingles and special programme), Voice of Nigeria Lagos, weekly preaching, posters, stickers, signboards, newspapers etc.

10. DEPARTMENTS WITHIN THE BOARD

Thus, the departments of the Board are:

(1) Administrative Department. This department controls the activities of the other departments; it is the brain behind the success of the Board. The department was able to establish subcommittees within the Board for smooth operation. They are:

- I. Finance Committee
- II. Fatwa Committee
- III. Publicity Committee
- IV. Inter-Governmental Relations Committee
- V. Assessment & Distribution Committee.

(2) Collection Department. This department is responsible for collection of all items given as *zakat* such as cash, farm produce, livestock, mineral etc. [For] the year under review the department has this at hand as *zakat*.

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SUMMARY REPORT ON TOTAL ZAKAT COLLECTION

1. GUSAU, THE STATE CAPITAL

A. **ZAKAT ON CASH:** The Department of Collection has succeeded in receiving the total sum of two million, three hundred and twenty four thousand, nine hundred and twenty six naira, fifty one kobo (₦2,324,926.51) in cash as *zakat* from a total number of seventy four (74) people in the State Capital.

B. **ZAKAT ON FARM PRODUCE:** The department of collection has also succeeded in collecting *zakat* on farm produce as follows: -

Millet	=	100.5 bags
Rice	=	89.0 bags, 15 mudus
G/Corn	=	28.0 bags
G/Nut	=	5.5 bags
Maize	=	6.0 bags
Beans	=	1.0 bag
Total	=	230.0 bags

A total numbers of two hundred and thirty bags of farm produce in Gusau Local Government only.

C. **ZAKAT ON LIVESTOCK:** The department of collection has received only one (1) cattle on *zakat* from Gusau Local Government during the year under review (1421 AH).

[There follow here four pages of tables headed “Zakat and Endowment Board Zamfara State, Office of Director Collection, Zakat Collection Record (General)”, recording 73 donations made in the first five months of 2000, whether of money or in kind, and giving the names and Local Governments of the donors and the dates of the donations. The totals equal those shown above. There is no continuation of the summary report for other parts of the State.]

(3) Distribution Department. This department is in charge of proper distribution of *zakat* to needy. However the department carried out the distribution of cash and grains to various categories of needy within Gusau town and outlying villages within Gusau Local Government Area.

The year under review, this department distributed the total sum of one million nine hundred and forty seven thousand twenty four naira (₦1,947,024.00) ranging from cash given directly, medical treatment, shelter provisions, house renovation and business take-up and so on. Furthermore 230 bags of grains were distributed to the needy.

The following tables give details:

S/No	Number Of Beneficiaries	Purpose	Amount
1.	26 persons	Medical treatment given to patients	₦354,750.00
2.	14 persons	Settlement of debts	₦112,754.00
3.	1 organisation (JIBWIS)	Pledges of organisation	₦25,000.00
4.	1 organisation	Office rent for converts	₦10,000.00

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	(converts)		
5.	3 persons	Assistance to run business	₦23,000.00
6.	2 persons	Assistance given to repair lamination machine & pumping machine	₦8,000.00
7.	1 house for converts	House finishing for new converts	₦25,270.00
8.	6 persons	House renovation	₦58,300.00
9.	2 schools	Renovation of Arabic schools	₦50,000.00
10.	1 person	School items for a convert	₦5,000.00
11.	1 person i.e. convert with his wife	House rent	₦5,000.00
12.	1 person	Purchase of a deceased's house for a widow & her orphans	₦70,000.00
13.	93 persons	Disabled (<i>miskina'i</i>)	₦250,000.00
14.	15 persons	Wayfarer assistance	₦12,000.00
15.	381 persons	<i>Zakat</i> assistance for various types	₦937,950.00
TOTAL			₦1,947,024.00
548 PERSONS BENEFITED			

S/N	Date	Areas of Distribution	Purpose	Types of Grains and Bags				Cumulative Total
				Maize	Millet	G/Corn	Rice	
1.	11-12/5/2000	First distribution in Gusau Metropolis	<i>Zakat</i>		31 bags			31 bags
2.	2/12/2000	Tudun Wada	“		9		9	18 bags
3.	“	Mayanawa Area	“		9		9	18 bags
4.	“	Galadima Area	“		9		9	18 bags
5.	“	Sabon Gari Area	“		9		9	18 bags
6.	“	Madawaki Area	“		9		9	18 bags
7.	10/12/200	A'mileena Alaiha	“	1 bag	33		16	50 bags
8.	“	Disabled (<i>Miskina'i</i>)	“		3		9	12 bags
9.	“	<i>Miskina'i</i> coming to the Board	“		4		2	6 bags
10.	“	Special Asst, distribution Committee	“		8		2	10 bags
11.	“	Late Abdurahman Yabo & 2 others	“		3			3 bags
12.	14/3/2001	Food Assistance	“	4 bags		24 bags		28 bags
TOTALS				5 bags	127 bags	24 bags	74 bags	230 bags
TOTAL NUMBER OF BENEFICIARIES: 1,626 people								

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(4) Endowment Department. This department is responsible for safe keeping of lost and found items until the owner is found. Furthermore, pledges of cash or items for life or certain period of time is being handled by the department. Thus, the following are the activities recorded by the department for the year under review.

PLEDGES

A) Materials pledges:

1. 2 houses located at Anka and T/Mafara donated by [name omitted]³ as endowment for the period of five (5) years with effect from 1st October 2000.
2. 2 schools, 1 Islamiyya school located at T/Wada Gusau and modern school donated by [name omitted].

B) Financial pledges:

1. [Name omitted] pledged 1% of his salary as his monthly periodic endowment with effect from August 2000.
2. [Name omitted] pledged the sum of five hundred naira (₦500) only as his monthly periodic endowment with effect from September 2000.
3. [Name omitted] pledged the sum of two hundred (₦200) naira only as his monthly periodic endowment with effect from October 2000.

LOST AND FOUND RECORDS

S/N	LOST ITEMS	NO. OF ITEMS FOUND
1.	Money worth ₦15000.00	-
2.	Three (3) cows	One cow
3.	Six (6) sheep	Two (2) sheep
4.	Four (4) Goats	-
5.	Cloths (10 <i>hijabs</i> , 12 head-ties and 4 laces)	Cloths (10 <i>hijabs</i> , 12 head-ties and 4 laces)
6.	Two (2) cotton lints	Two (2) cotton lints
7.	Six (6) cotton sacks	cotton sacks
8.	A boy (Muh'd Dan-Inno)	A boy (Muh'd Dan-Inno)
9.	One (1) medical glass	-
10.	Office bag containing office documents	-
11.	Spare parts belonging to one Igbo non-Muslim worth six hundred and fifty three thousand naira (₦653,568.00)	Found same
12.	Travelling bag	-
13.	One (1) wrist watch	-
14.	One (1) chicken	

³ Here and in the subsequent paragraph the names are given in the report; we omit them here to preserve the anonymity of the donors.

SUPPLEMENTARY MATERIALS TO CHAPTER 9

ORPHANAGE

The department has also registered over eighty orphans in the year under review with the aim of sponsoring their education experimentally.

EXTERNAL AIDS THROUGH THE DEPARTMENT

1. Al-Haramain Islamic Foundation Kingdom Saudi Arabia, Nigeria Office Ibadan distributed grains worth hundred thousands of naira and constructed 37 concrete wells worth eight hundred and thirty four thousand eight hundred and ninety naira only (₦834,890.00). In addition to distribution of dates and groundnut oil in the month of Ramadan.

(5) Finance Department. The Zakat Endowment Board started operations with the sum of eight million eight hundred thousand Naira only (₦8,800,000.00) as take-up grant from the State Government, of this amount the sum of ₦7,200,000.00 was earmarked for purchase of eight (8) nos. vehicles while the remaining ₦1,600,000.00 was for contingencies.

Eight (8) vehicles were however, purchased and a savings of ₦531,580.00 was realised therefrom.

[Details on the purchase of the vehicles omitted.]

The expenditure from the contingencies stood as follows:

1. Purchase of office equipment	=	₦245,600.00
2. Purchase of office furniture	=	₦386,000.00
3. Building extension	=	₦101,440.00
4. Carpeting of offices	=	₦79,800.00
5. Travelling, fuelling and maintenance of Vehicles before C.A. in June 2000	=	₦266,090.00
6. Stationeries, Printing work and Translation of ZEB Edict	=	₦215,140.00
7. Telephone, PMB and Media Enlightens	=	₦118,980.00
8. Miscellaneous	=	₦155,180.00
9. Curtains	=	₦17,900.00
As at 21/12/2000	=	₦1,586,130.00
Balance	=	₦13,870.00
Total	=	₦1,600,000.00

11. LOCAL GOVERNMENT AREAS⁴

Presently five local governments have submitted their reports and the rest are being awaited.

A) ANKA LOCAL GOVERNMENT ZAKAT COMMITTEE:

Total cash collected: = the sum of fourteen thousand naira only

⁴ In the table of contents of the report as produced by the Board, this section is numbered 16, the five subsections of section 10, on the various Departments of the Board, having been numbered 11 to 15. But in the text of the report this section is given no number at all. For the sake of clarity we have numbered it as indicated, and given subsequent sections their numbers accordingly.

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- (~~₦~~14,000.00) at different districts in the Local Government Area.
- Farm produce: = 167 bundles of millet, 13 bags and 11 measures of rice, 2 bags and 3 baskets of maize, 32 bags and 9 baskets of G/nuts, 398½ bundles and 15 measures of G/corn.
- Livestock: = 1 cattle from one person.
- B) B/MAGAJI LOCAL GOVERNMENT ZAKAT COMMITTEE:
- Total cash collected: = Nil.
- Farm produce: = 66 2 ½ [sic] bundles of millet, 13 bags and 6 measures of millet, 5 bags of G/nuts, 39½ bundles of G/corn, 1 bag and 14 measures of G/corn, 2 bags of rice.
- Livestock: = Nil.
- C) SHINKAFI LOCAL GOVERNMENT COMMITTEE:
- Total cash collected: = The sum of twenty nine thousand naira only (~~₦~~29,000.00)
- Farm produce: = 3 bags of rice, 18 bags of G/corn.
- Livestock: = Nil.
- D) T/MAFARA LOCAL GOVERNMENT COMMITTEE:
- Total *zakat* on cash collected: = The sum of two thousand naira only (~~₦~~2,000.00) at different districts of the Local Government Area.
- Farm produce: = 204 bundles of millet, 210 bundles of G/corn, 3 bags of rice, 2 bags of G/corn, 40 measures of rice, 3 bags of G/nut, 41 measures of beans.
- Livestock: = 6 cattle, 2 sheep, 2 goats.
- E) GUSAU LOCAL GOVERNMENT ZAKAT COMMITTEE:
- Total *zakat* on cash collected: = The sum of fifty thousand Naira (~~₦~~50,000.00)
- Farm produce: = Nil.
- Livestock: = Nil.

12. LOCAL GOVERNMENT ZAKAT COMMITTEES MEMBERS

[There follow here the names of the Zakat Committee members in the twelve Local Government Areas of Zamfara State, usually six or seven members for each committee, except for Birnin Magaji, which had seventeen members.]

13. ACHIEVEMENTS OF THE BOARD

Zakat and Endowment Board achieved tremendous success to mentioned but few of which are:

SUPPLEMENTARY MATERIALS TO CHAPTER 9

1. Bill has been signed to law and the translation to Hausa for easy consumption of the general public.
2. Publicity: Awareness has also been created to the public through the media houses such as radio/television, newspapers etc.
3. Contact with some Institution like Dutse Emirate Council Zakat Committee, Sokoto State Zakat Committee, Khartoum Chamber of Zakat, Hai'atul Auqaf Sudan, National Institute for Rehabilitation of Destitute Kaduna etc.
4. Provision of new converts' accommodation at the sum of ₦500,000.00 in addition to equipping office for the new converts and their teachers.
5. Setting up of subcommittees such as finance, *da'awah* distribution and inter-governmental subcommittees.
6. Distribution of fertilizer to 20 large-scale farmers from each local government having signing undertaking form to hand *zakat* to the Board at harvest through liaising with Ministry of Agriculture.
7. Zakat and Endowment Board also built confidence in the heart of the public through judicious and selfless management of Zakat & Endowment.
8. The Board was able to inaugurate local government committees with the exception of Bukkuyum and Bungudu.
9. Official visit of three delegations to the Khartoum Chamber of Zakat and Hai'atul Auqaf Sudan Republic to acquire more from treasury of their experience to facilitate diligent operation of the Board subsequently.
10. Offered consultancy services to the following: Bauchi, Gombe, and Yobe States Zakat Subcommittees. Similarly, a consultancy services has also been offered to Niger Republic Sharia Implementation Committee.
11. Proper records of all the departments.
12. Comprehensive and accurate census of the destitute and assessment of their needs with a view to assisting them.
13. Total collection, cash, grains and cattle.
 - I. Cash = ₦2,324,926.51: two million, three hundred and twenty four thousand, nine hundred and twenty six naira, fifty one kobo.
 - II. Grains = 230 bags
 - III. Cattle = one (1) cattle from one person only
14. Total distributions:
 - (a) Cash = one million nine hundred and forty seven thousand twenty four naira only (₦1,947,024.00).
 - (b) Grains = 230 bags.
15. Total number of beneficiaries: medical, food, shelter and other social needs: 2,174 persons.

14. PROPOSALS OF THE BOARD

The Board proposes the following activities and projects:

1. To acquire land/plot for commercial, industrial, and residential purposes for income generation.

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2. To sign agreement with Federal Medical Centre and Specialist Hospital in the area of treatment of patients.
3. To acquire agricultural land from Ministry of Land for large-scale farming and grazing of *zakat* livestock, hence, this will provide employment opportunity to many unemployed needy.

15. PRAYERS

The Board wishes to source more funds to make it moiré effective and efficient. The funds to be sources from:

- (1) 1% from contracts awarded by the State and local government, the minimum to be determined by the Council. From what is to be obtained the Board could be able to develop items II.
- (2) The Board can develop the commercial/residential plots to be allocated to her as training centres, estate for renting and on to service another means of income generation.
- (3) Large-scale farm to be allocated by the Ministry of Lands & Housing through liaising with Ministry of Agriculture to the Board to be cultivated for income.
- (4) In making effort to rehabilitate the destitute, indigenes of the State by discouraging them in involving in rampant begging trade, the State government shall make special provision by allocating special assistance monthly or so to the subjects through the Board.
- (5) Government shall persistently encourage wealthy individuals to be giving *zakat* to the Board in order to enhance the effectiveness of the Board. Government can make it mandatory to the wealthy individuals to produce *zakat* clearance certificate or else their relationship with the Government be sanctioned.

[signed]
BASHIR SIRAJU
Executive Secretary