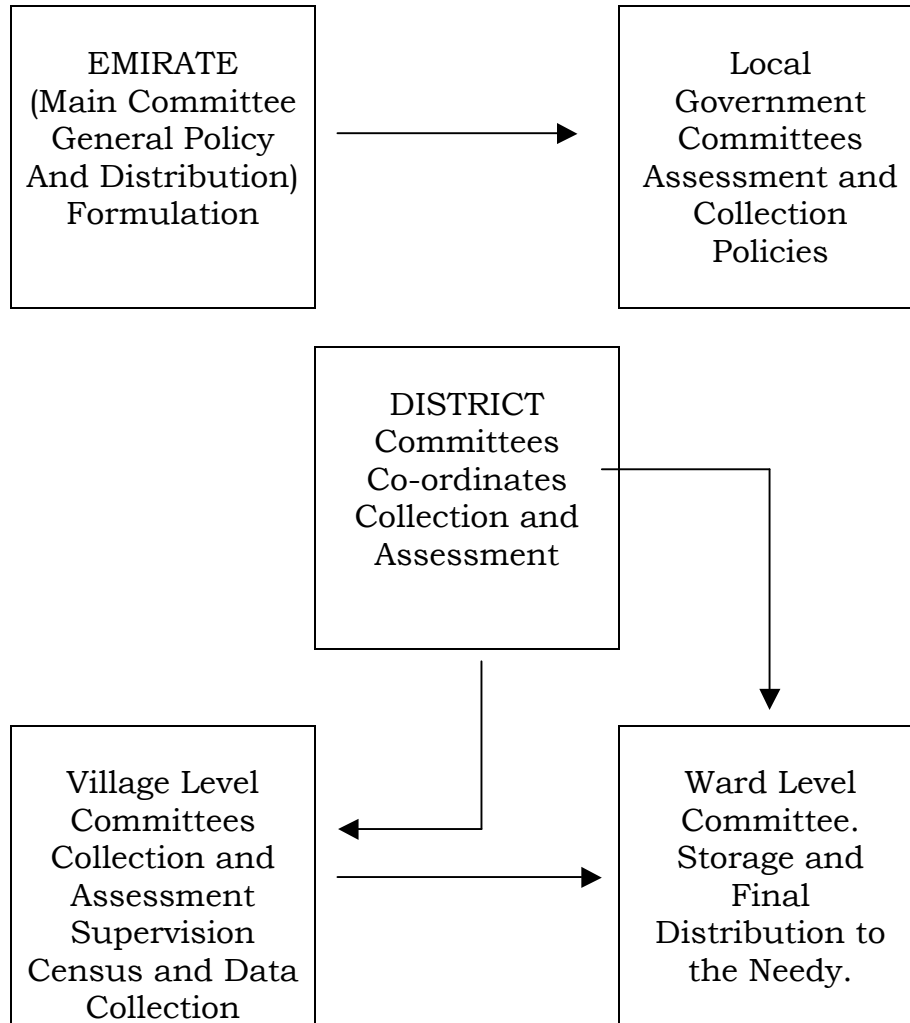


## 1 ZAKKAT COMMITTEE STRUCTURE



## **2 DUTSE EMIRATE ZAKKAT COMMITTEE REPORT END OF THE YEAR 1421 AH**

Message

Bismillahi Rahmanir-Raheem

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 Zakkat 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 segment of society?
4. What is the outcome of your efforts?

It is hoped this publication will shed some 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 comes from two sources.

- a) Governmental (State and local governments)
- b) Zakkat (from individuals and corporate bodies).

Governmental sources are treated as "wakaf" and therefore does not strictly fall within the Zakkat category. It is the fund that is used for the support of Islamic organizations 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 materialized 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**

Zakkat 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.

The word Zakkat literally means both “purification” and “growth”. It is a term used for (specific amount) at a specific level and expanded 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 Zakkat on “restricted items of wealth” or assets equal or in excess of Nisab, provided is held for one lunar year.

Despite the importance of Zakkat 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 Shari’a 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.

#### **3. Basic Tenants**

All the various schools of Islamic thoughts are in agreement that wealth subject to Zakkat 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 or in excess of Nisab.
- (d) Must be in excess of the basic needs.
- (e) Must have been held for one whole lunar year.
- (f) Must be unencumbered by debt (except on agricultural produce and livestock).
- (g) Must be paid immediately at its due time.

#### 4. Beneficiaries of Zakkat

Allah (SWT) has specified eight categories of persons eligible to benefit from Zakkat (Qur'an – At-Taubah: 60):

- (a) The poor (Al-Fuqara)
- (b) The Needy (Al-Masakin)
- (c) The Collectors of Zakkat (Amil)
- (d) New Islamic Converts and those likely to accept Islam (Al-Ma'lafah Qulubahum).
- (e) The Slaves and Captives for their Freedom (Riqab).
- (f) The debtors (Living debtors not diseased) (Gharim)
- (g) The cause of the almighty Allah (Jihad) Fisabilillah.
- (h) The way fares Travellers (Ibn-al-sabil.)

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

## 4 GENERAL VIEW

### **Census**

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

### **List of Eligible contributors and receivers 1421AH census**

#### **KWAMITIN ZAKKAH DA DA'AWA NA MASARAUTAR DUTSE LISSAFIN MAWADATA DA MABUKATA 1421 AH**

S/N	KASAR HAKIMI (DISTRICT)	MAWADATA (WEALTHY)		MABUKATA (NEEDY)			
		MASU KUDI YAN KASUWA	MANOMA MASU SANA'A	GURAGU	KURATA	MAKAFI	MATALAUTA
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
	Total	3,989	23,217	1,916	1,832	3,604	8,044

- 4 **Distribution** (First Round) June 2001 within the first six month of activities the committee was able to mobilized some funds from the state and Local government, which was used to establish its programs 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 10:00a.m – 5:00p.m

BENEFICIARIES: -

- (i) 982 Fikara'u and Ulamah each received the sum of N530:00
- (ii) 330 Misakin and Disabled – each received one 100kg bag of Maize and N1, 000.00
- (iii) 30 Local Government Area Committee Members each received N1, 000.00

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

BENEFICIARIES: -

- (i) 1,584 Fikara'u and Ulamah each received the sum of N300:00
- (ii) 330 Misakin/ Disabled each received 100kg /bag of Sorghum and N1, 000.00
- (iii) 30 Member Local Government Area Committee each received N1, 000.00

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

BENEFICIARIES: -

- (i) 812 Fikara'u and Ulamah each received the sum of N500:00
- (ii) 330 Misakin and Disabled each received a bag of Millet 100kg N1, 000.00
- (iii) 30 Member Local Government Area Committee each received N1, 000.00

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

BENEFICIARIES: -

- (i) 2002 Fikara'u and Ulamah each received the sum of N250:00
- (ii) 330 Misakin and Disabled each received the sum of N1, 000.00 and 100kg bag of Sorghum
- (iii) 30 Member Local Government Area Committee each received N1, 000.00

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

BENEFICIARIES: -

- (i) 283 Fikara'u and Ulamah each received the sum of N350:00
- (ii) 330 Misakin / Disabled each received the sum of N1, 000.00 and 100kg bag of Millet
- (iii) 30 Member Local Government Area Committee each received N1, 000.00

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

BENEFICIARIES: -

- (i) 1376 Fikara'u and Ulamah each received the sum of N300:00
- (ii) 330 Misakin / Disabled each received the sum of N500.00 and 50kg bag of Millet
- (iii) 30 Members Local Government Area Committee each received N1, 000.00



(G) Area - Buji Local Government headquarter  
Date/Time: - Saturday 9/6/2000 and 12/8/2000 10:00a.m – 5:00p.m  
BENEFICIARIES: -

- (i) 428 Fikara'u and Ulamah each received the sum of N1, 000:00
- (ii) 660 Misakin / Disabled each received the sum of N500.00 and 8 yards clothing materials.

5. **Other Activities** Besides the distribution of grains, cash and clothing materials to the needy, funded with the state government take off grant and assistance from all the seven local governments; in Dutse Emirate; the Committee was able to under take other activities with the surplus funds (wakaf).

(a) **SPECIAL GRAINS DISTRIBUTION**

200 Bags of maize to each Local Government (1400 Bags) were distributed to the needy on the day the state governor launched sharia legal system in Jigawa. August 2, 2000. Total Amount N2,000,000.00.

(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 N8, 800,000.00 excluding furniture.

(c) **BUILDING OF MOSQUES/ISLAMIYA 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 N2,000,000.00.

(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, to ease the difficulties such members encounter each session at the state capital. Total amount N2,300,000.00.

(e) **VEHICLES**

- a) We were able to purchase One (1) ford Bus and received from His Excellency One (1) Toyota bus for our Da'awah activities.
- b) We also received One (1) bus each from B/kudu and Buji Gwaram, Kijawa, Jahm Dutse and Miga Local Governments as their contribution to their respective Local Government Committees. These nine vehicles made our committee work less difficult. Estimated costs N5,400,000.00.

(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 (N1, 200,000).
- (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 alluminium elbow

*Total cost N8,660,000.00*

- (g) **ISLAMIC LITRATURE BOOKS/PAMPLETS** Were printed and distributed free of charge to public including stationery N1,050,696.00.

(h) **Da'awah**

Da'awah work has been perused with vigour. The committee embarked on village-to-village seminars on sharia and Zakkat. As sub-committee spent most part of the year organizing and calling people to support sharia legal system by paying their Zakkat according to Islamic injunctions.

**SECOND QUARTER****ENLIGHTENMENT TOUR TIME TABLE JOINT ENLIGHTENMENT COMMITTEE TOUR ON SHARIA AND DA'AWAH IN DUTSE EMIRATE**

<b>S/NO</b>	<b>DISTRICTS</b>	<b>DAY AND DATE</b>	<b>MONTH</b>
1.	Aujara	Saturday & Sunday 24 - 25	March 2001
2.	Birnin Kudu	Saturday & Sunday 31 - 1	April, 2001
3.	Buji	Saturday & Sunday 7 - 8	April, 2001
4.	Basirka	Saturday & Sunday 14 - 15	April, 2001
5.	Chamo	Saturday & Sunday 21 - 22	April, 2001
6.	Miga	Saturday & Sunday 28 - 29	April, 2001
7.	Fagam	Saturday & Sunday 5 - 6	May 2001
8.	Gantsa	Saturday & Sunday 12 - 13	May 2001
9.	Gunka	Saturday & Sunday 19 - 20	May 2001
10.	Sundimina	Saturday & Sunday 26 - 27	May 2001
11.	Iggi	Saturday & Sunday 2 - 3	June 2001
12.	Jahun	Saturday & Sunday 9 - 10	June 2001
13.	Kiyawa	Saturday & Sunday 16 - 17	June 2001
14.	Sakwaya	Saturday & Sunday 23 - 24	June 2001
15.	Dutse	Saturday & Sunday 30 - 01	July 2001
16.	Shuwarin	Saturday & Sunday 07 - 08	July 2001
17.	Gwaram	Saturday & Sunday 14 - 15	July 2001
18.	Zareku	Saturday & Sunday 21 - 22	July 2001
19.	Wurno	Saturday & Sunday 28 - 29	July 2001

(1) **RADIO PROGRAMMS**

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'awah work undertaken by the committee. Total account expended N520,000

## 6. 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 N27,382,520.00.

### **5 DUTSE EMIRATE ZAKKAT COMMITTEE (1421 AH)** **FARM PRODUCE, LIVESTOCK COLLECTIONS SUMMARY TABLE I**

District	Dawa			Gero			Gyada		Shinkafa	
	Damin Dawa	Buhun Dawa	Kwanon Dawa	Damin Gero	Buhun Gero	Kwanon Gero	Buhun Gyada	Kwanon Gyada	Buhun Shinkafa	Kwanon Shinkafa
Aujara	264	3		743 ½	10		1 ½	12	8	5
Basirka	596	26 ½	6	6	1 ½	12	8 ½			10
B/Kudu	1250	12 ½	9	41	19	6 ½	57		2	
Buji	208 ½	139	7	483	216 ½	18	16 ½	1	5	
Chamo	30	2		3521			2			
Dutse	1919			938			1	10	3	
Fagam	3418	77 ½		418 ½	3		265 ½		8	
Gwaram	1019	39	13	63 ½	2	10	8	5	2	12
Iggi	523 ½	148	16	15	1		54 ½		30 ½	12
Jahun	755		1	785	2	3				
Kiyawa	3283			3818			4	7	1	5
Miga	458	32 ½		299	17 ½	18	1		10 ½	
Shuwarin	444			596						
	14168	481	12	11727 ½	274	7 ½	420	15	71	4

**DUTSE EMIRATE ZAKKAT COMMITTEE (1421 AH)**  
**FARM PRODUCE, LIVESTOCK COLLECTIONS SUMMARY TABLE II**

District	Wake		Masara		Ridi		Dabbobi		Kudi
	Buhun Wake	Kwanon Wake	Buhun Masara	Kwanon Masara	Buhun Ridi	Kwanon Ridi	Shanu	Awaki	N
Aujara		3 ½				10			100
Basirka									67,450
B/Kudu									69,600
Buji	1 ½								104,000
Chamo							2		43,500
Dutse		1							240,000
Fagam	3 ½		8				1		257,890
Gwaram	1	2							106,500
Iggi	2								7,300
Jahun							2		
Kiyawa	3 ½	14					9	40	332,800
Miga	2 ½	13							23,850
Shuwarin									140,000
	14 ½	13 ½	8			10	14	40	1,164,990

6. **Distribution** (Second Round) January 2001

The committee collected and distributed the following:-

- |                 |                              |
|-----------------|------------------------------|
| (a) Sorghum     | 14,168 Boundles and 481 Bags |
| (b) Millet      | 11,727 Boundles and 274 Bags |
| © Groundnuts    | 420 Bags                     |
| (d) Rice        | 72 Bags                      |
| (e) Beans       | 15 bags                      |
| (f) Maize       | 8 Bags                       |
| (g) Cattle      | 14                           |
| (h) Goats/Sheep | 40                           |
| (i) Cash        | N1, 284,990                  |

The formula adopted in the distribution was based on the injunctions and partly based on the realities our local situation, based on the following guide lines:-

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 adherent to the following guidelines.
  - (a) 10% of total collection to (al-fiqara'u)
  - (b) 50% of total collection to (miskeen)
  - (c) 30% of total collection to (Fi-sabilillah)  
koranic Teachers and imams.
  - (d) 5% of total collection to (Muslim converts  
and way farers)
  - (e) 5% of total collection to (amilina alaiha)

In order to encourage collectors of Zakkat 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 (N3, 000,000.00): -

- (a) The Best District head – Hajj pair or cash equivalent N250, 000.
- (b) The Best village head – Motor cycle or cash equivalent N100,000.
- (c) The Best ward head a Horse or cash equivalent N50,000.00
- (d) The second Best District head. N200,000 cash
- (e) The third Best District head N150,000 cash
- (f) 10 other District heads N100,000 each
- (g) Main committee members N1,000,000
- (h) Thirteen Horses (one to the best village head in each District N650,000.
- (i) Thirteen Radio cassette players (one to the best ward head in each District. N325,000.



## **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.

1. HRH, The Emir of Dutse, Alh. (Dr) Nuhu M Sunusi Chairman
2. Yushau Abubakar Dutse Secretary
3. Mal Umaru Muh. Dutse (Limamin Dutse) Member
4. Mal Maigida Sauwan – Limamin Kila Member
5. Mal Muhtari lawan – Limamin Kiyawa Member
6. Mal Ibrahim Raubilu – Limamin Takur Member
7. Mal Zakariyya S. Zakariyya – Limamin Yadi Member
8. Mal Isa Muhammad – Limamin Sunna Jahun Member
9. Mal Muhammad Babaldu Member
10. Mal Ali Ibrahim Sakwaya Member
11. Qadee Bashir Ahmad B/Kudu Member
12. Alhaji Lawan Gwaram – Dandarman Dutse Member
13. Alhaji Saleh Chiroma – Sarkin Fadan Dutse Member
14. Alhaji Muhd Dankwano – Sarkin Ban Dutse Member

Later three other very influential members were co-opted into the committee. They were:

1. Galadiman Dutse, Alhaji Basiru Sunusi
2. Sarkin Malamai, Sheikh Suleiman Bamaina
3. Alhaji Abba Umar Kukuma.

However, following the installation of two members – viz, Alhaji Muhd Dankwano, [Sarkin Bai] and Alhaji Saleh Chiroma, [Sarkin Fada] as District heads of Sakwaya and Gunka respectively, were replaced by two other able persons in the names of:

1. Mal Sa'adu Barwa Dutse and
2. Mal Aminu Arabi Jahun

#### **8. LOCAL GOVERNMENT COMMITTEES**

Considering the vast nature of the zakkah 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, THE WEALTHY, JAUROS 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 the chairman.

The following is the list of the members of the Local Government subcommittees.

A. **BIRNIN KUDU L.G.A**

(a) Birnin Kudu District

1. Alh. Hassan Jibrin (S/kudu) Chairman
2. A. Bala Umar Madaki
3. A. Garba J/Nasara
4. M. Garba Zubairu S/Rafi Warno
5. M. Amadu Limamin Masallacin  
Juma'a
6. M. Maude Limamin Masallacin Arewa
7. M. Garzali B/Kudu
8. M. Ali Bakin Bingi
9. M. Suraja Tsangaya D/taraba
10. A. Hassan Galadima B/ kudu
11. A. Amadu Maikatako
12. A. Amadu Nafara
13. Sarkin Fulani Shehu
14. A. Huɗu zadau
15. A. Buba Adinaga S/Fulani
16. M. Abdulmanafi Bamaina.

(b) **Iggi District:**

1. A. Ali maitama (Sarkin Shanu) Vice Chairman
2. Limamin Iggi M. Samaila Abdu
3. Limamin Arobade M. Hamza Alkasim
4. Limamin Eluguwar'ya M. Muhd Linian
5. M. Auwalu Fullo Kawo
6. M. Muhd Inuwa Jambiri
7. M. Shu'aibu alh. Salihu Iggi
8. A. Salisu A. Iguda Iggi
9. A. Kailuwa K/Gana Warwade
10. A. Sabo Kawo
11. Dagacin Yarma Yusufu Ali
12. Dagacin Yelwan Damai
13. Dagacin Kantoga Umaru Aliyu
14. A. Gambo Zanga
15. A. Mari Laba Yarma
16. A. Idi Guruma K/Gana Warwade

c) **L. G. Representatives**

1. A. Kabiru Muhd. – Secretary
2. M. Idris Yakubu – P.R.O.

b) **BUJI LOCAL GOVT. AREA**

1. Alh. Abubakar Bello, (Matawallen Dutse) – District Head Gantsa, Chairman
2. M. Haruna Ladan, Limamin Buji
3. Alh. Mansur Gantsa, Limamin Gantsa
4. M. Abdulkadir Y/Tukur, Limamin Y/Tukur
5. M. Abdulkarimu Chirbin, Limamin Chribin
6. M. AdamuBello, Limamin Gwadayi
7. M. Abdu Alaramma, Limamin Kawayaya
8. M. Ibrahim Limamin Dankoshe
9. M. Isyaku Limamin Y/Chakauri
10. M. Dahiru Limamin Falageri
11. A. Abba Yusuf – District Head Office
12. M. Ali Tijiyo
13. M. Musa Yayarin Tukur
14. M. Adamu Karrata Sagu
15. A. Maiyara Unguwar Maina
16. M. Ado Madabe
17. A. Sabo Yayari, Barayan Dutse
18. Shehu Lelen Kudu
19. A. Umaru Gwadayi
20. A. Sani Gofara
21. A. Muhd. Bakilani
22. Fulani Dadi Tajikoli
23. A. Sale Gwadayi
24. Fulani Ilu Kukuma

25. A. Babayye Gantsa
26. A. Hassan Danbarau
27. Digacin Buji
28. Digacin Karanjau L/Kudu
29. Digacin Magajin Gari
30. Digacin Tijiyo
31. Digacin Dankoshe
32. M. Musa Ahmad – L.G.C. – Secretary

c) **DUTSE LOCAL GOVT. AREA**

- a) Dutse District – Alhaji Shehu Sunusi
  1. (Chiroman Dutse) – Chairman
  2. Usman Ya’u Galawawa
  3. Sule Mai Unguwa Jaudi
  4. M. Sani Fagoji
  5. Musa Ali Sakwaya
  6. M. Sa’id Zakariyya Dundubus
  7. M. Ali Karnaya
  8. M. Basiru Muhd. Maraujuwa
  9. Alh. Abdu Boyi Dutse
  - 10 Digacin Kudai
  - 11 Digacin Kasarau
  - 12 Digacin Sakwaya
  - 13 Mal. Naibi Bujun

- 14 Abba Ahmad Baayi – Secretary  
15 Information Office L.G. – P.R.O.

b) **Chamo District**

1. A. Ahmed Abubakar – (Magajin Malam) Hakimin Chamo – (Vice Chairman)
2. M. Yakubu Abdullahi
3. A. Halilu Abba Gwaram
4. Dagacin Chamo, A. Wada Muhammad
5. M. Nura Muhd. Umar, Limamin Chamo
6. M.Imamu a.Ahmad Na’ibi
7. A. Uba Isari
8. Garba Namariya Abauderi
9. Dagacin Chaichai, Idris Abdullahi
- 10 Dagacin Kyaran, Ismaila Abdullahi
- 11 Dagacin Wangara A. Abdu Ahmad
- 12 Sarkin Fulani Dangi Chamo
- 13 Nasuru Liman Yargaba
- 14 M. Hassan Ayuba Duru
- 15 M. Yusuf Haladu

e) **GWARAM LOCAL GOVT. AREA**

a) **Basirka District:**

1. Hakimin Basirka, Ahmad Badayi, (Falakin Dutse) – Chairman
2. M. Shu'aibu Salihu
3. M. Musa Saleh Dagacin Digijin
4. A. Sale Liman Basirka
5. A. Umaru Adamu Liman Rabadi
6. A. Abdu Na-Mata Rabadi
7. M. Yunusa Shehu Chediya
8. A. Muhd. Ibrahim Danrabi Matsango
9. A. Ahmadu Dankoli Basirka
10. A. Ali Audo Wudilawa Basirka
11. Ma. Abdussalami Musa Digijin

b) **Gwaram District:**

1. A. Hakimin Gwaram, Bello Basiru (Turakin Dutse) vice chairman
2. A. Dalibi
3. A. Inuwa Maigado
4. M. Dalhatu Imam
5. A. Musa Uzairu
6. Alaramma A. Abdussalam
7. Dagacin Sara
8. Dagacin Barebari
9. Alhaji Faleru
10. Alh. Dangyatu Jaurawa



11. Alaramma M. Almu

c) **Fagam District:**

1. Hakimin Fagam, (Shatiman Dutse) Alhaji Garba Yayari - Vice Chairman
2. Dagacin Jingino
3. Dagacin F/Dutse
4. A. Kaila Galadiman Kwarko
5. A. Ali Galadiman Kondiko
6. M. Isa Hamza Yarfi
7. Limamin Fagam Muhd. Musa
8. Limamin Galambi Saidu Sule
9. Limamin Gadama, Shu'aibu Zakari
10. Limamin Dingaya Malam Abdu
11. Limamin Lafiya Umaru Muhd.

d) **L.G.C. Representatives**

1. M. Yusuf Usman F/Dutse – Secretary
2. M. Aliyu Suleiman Kila – P.R.O.

e) **JAHUN LOCAL GOVT. AREA**

a) **Jahun District:**

1. Hakimin Jahun, A. Balarabe Ahmad (M/Rafin Dutse) – Chairman
2. M. Musa Limamin Jahun
3. M. Garba Wada'u Limamin Tudu
4. M. Suleiman Saleh Limamin Narba

5. M. Hamza Umar
6. M. Sani Falahi
7. M. Sani Tazara
8. A. Muhd. Tazara
9. A. Muazu Dankoli
10. A. Muhd. Dan Malam
11. A. Saleh Garaza
12. A. Danyaya Ruwan Dawa
13. Jauro Baushe Kadawawa
14. Dagacin Gangawa
15. Dagacin Jahun
16. Dagacin Gauza

b) **Aujara District**

1. Hakimin Aujara, A. Aminu Suleiman, (Wanban Dutse) vice Chairman
2. Dagacin Dena
3. Dagacin Gaure
4. Dagacin Darai
5. Limamin Aujara
6. Limamin Kale
7. Limamin Harbo Sabuwa
8. A. Ismaila Aujara
9. A. Lawan Burabiri
10. M. Abbas Harbo Tsohuwa
11. A. Musa Suleiman Aujara

12. A. Uba Gunka
13. A. Adamu Maikano Harbo Sabuwa
14. Ablaji Gani
15. Dagaci Makama
16. Jauro Alh. Nababa Aujara

c) **L.G.C. Representatives:**

1. Secretary
2. P.R.O.

f) **KIYAWA LOCAL GOVT. AREA**

a) **Kiyawa District**

1. Hakimin Kiyawa, Alhaji Wada abubakar, (Dokajin Dutse) – Chairman
2. A. Lawan A. Garba Gwadabe – Secretary
3. Abba Musa Digacin Kiyawa
4. Isa Halliru Dagacin Abalago
5. Inuwa Adamu Digacin Fake
6. A. Buba Suleiman Digacin Katanga
7. A. Muhd. Ali Digacin Karfawa
8. Yunusa Muhd. Digacin Kwanda
9. Babando Sarkin Fulani
10. M. Muhtari Lawan Limamin Kiyawa
11. A. Isa Muhd. Limamin Katuka
12. A. Saleh Ahmad Kiyawa
13. A. Yakubu Nabayi Katanga

14. M. Yahuza Inuwa Kiyawa
15. A. Dahiru Kanoke

b) **Shuwarin District**

1. Hakimin Shuwarin, (Sarkin Gabas), A. Abubakar Abdullahi vice Chairman
2. A. Isyaku Abubakar, Talban Dutse
3. Magajin Garin Shuwarin Muhd. Suleiman
4. Limamin Shuwarin M. Garba Yakubu
5. M. Garba Mai Abuja
6. A. Saidu Masauawa
7. Dagacin Audaza M. Nura Abubakar
8. Limamin Audaza M. Abdulhamid Ahmad
9. A. datti Malamawa
10. M. Hamza Garba Dagacin S/Gari
11. Limamin Garko M. shitu
12. A. Shu'aibu Tsirma
13. A. Sunusi Mazazzaga
14. A. Abdu Dan Hajiya Akar
15. Dagacin Duhuwa A. Shu'aibu Ibrahim
16. M. Amadu Wakili
17. A. Abdulkadir Yusuf Dagacin Kumi

g) **MIGA LOCAL GOVT. AREA**

a) **Miga District**

1. Alh. Nuhu Baffa Salihu, (Sarkin Arewan Dutse) - Chairman
2. Alaramma M. AdamuGarba
3. M. Sule Muduga
4. Alaramma M. Uba Romawa
5. M. Alhassan Umar Tsakuwawa
6. Alaramma M. Sani Sarawaya
7. Muhd. Danduwale Garbo
8. Jauro Gambo Koya
9. Jauro Abba Burji
10. Amadu Guruza Agufa
11. A. Ja'o Tsagaiwa
12. A. Danladi Zango
13. A. Haruna Sansani
14. A. Abdu Kani Yanduna
15. A. Ubali Damaganawa Agufa
16. A. Usaini Kori s/Gari
17. Suleiman Abdullahi T/Lafiya
18. Abdullahi Adamu Koya
19. Usman Aliyu Dangyatun
20. A. Muhd. Aliyu Gwari
21. A. Ali YakubuS/Gari
22. M.Haruna Tsagaiwa
23. M. AdamuLlman Hautsu

24. M. Amadu Liman
25. M.Muhd. Auwalu Liman Miga
26. M. Abba Mikaila Limamin Dangyatun
27. M. Sani Limamin Takalafiya
28. M. Ali Limamin Koya
29. M. Muhd. Liman Sansani
30. M. Inuwa Liman Zareku
31. M. Ilu Liman Yanduna

b) **L.G.C. Representatives**

1. Staff Officer – Secretary
2. Sunusi Husaini Madobi – P.R.O.

### **Workings of the Committees**

Each Committee at local government level is divided into three:

- (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.

**TAKARDAR KIYASIN ZAKKAH TA MASARAUTAR DUTSE**

## 1. BAYANIN MAI ZAKKAH

- a. Suna\_\_\_\_\_
- b. Shekarun Haihuwa:\_\_\_\_\_
- c. Cikar shekarar Zakkah:\_\_\_\_\_
- d. Unguwa:\_\_\_\_\_
- e. Garin Dagaci:\_\_\_\_\_
- f. Gunduma:\_\_\_\_\_
- g. Karamar Hukuma:\_\_\_\_\_
- h. Sana'a:\_\_\_\_\_

Noman Damina, Noman Rani, Kayan Marmari,  
 Kiwon Dabbobi, Kiwon Tsintsaye, Kiwon Kifi,  
 Kiwon Zuma, Sana'o'in Hannu, Aiyukan Fasaha,  
 Saye da Sayarwa, Safara, Kwangila, Dillanci,  
 Ma'aikaci, Daraktan Kanfani, Hannun Jari, Dan  
 Sufuri

## 2. ABUBUWAN MALLAKA (KADARORI)

- i. Hatsi:\_\_\_\_\_
- ii. Yayan Itace:\_\_\_\_\_
- iii. Masu Nau'in Mai:\_\_\_\_\_
- iv. Kayan Lanbu:\_\_\_\_\_
- v. Bishiyoyi

- b. DABBOBI
  - i. Rakuma:\_\_\_\_\_
  - ii. Shanu:\_\_\_\_\_
  - iii. Tumaki:\_\_\_\_\_
  - iv. Awaki:\_\_\_\_\_
  
- c. TSUNTSAYE:
  - i. Marasa Tashi:\_\_\_\_\_
  - ii. Masu Tashi:\_\_\_\_\_
  
- d. KWARI
  - i. Kudan Zuma:\_\_\_\_\_
  
- e. KIFI
  - 1. Mai Kiwo:\_\_\_\_\_
  - ii. Mai Su:\_\_\_\_\_
  
- f. KUDADE
  - i. Zinariya:\_\_\_\_\_
  - ii. Azurfa:\_\_\_\_\_
  - iii. Naira:\_\_\_\_\_
  - iv. Sauran Kudade:\_\_\_\_\_
  
- g. GIDAJE



- i. Na haya: \_\_\_\_\_
- ii. Na zama: \_\_\_\_\_
- iii. Fulotai: \_\_\_\_\_
  
- h. NAURORI
  - 1. Motoci: \_\_\_\_\_
  - ii. Kekuna: \_\_\_\_\_
  - iii. Injina: \_\_\_\_\_
  - iv. Shanun Noma: \_\_\_\_\_
  - v. V. Hannun Gari

### KIYASI

S/N	WAJIB	NISABI	ZAKKAH	AMFANI	ADADIN ZAKKAH
A.	Noman Damina i. Hatsi da Nangoginsa ii. Yayan Itace iii. Nau'in Mai iv. Kayan Lambu	SAI 300 SAI 300 SAI 300 SAI 300	USHIRI (1/10) USHIRI (1/10) USHIRI (1/10) USHIRI (1/10)		
B,	Noman Rani i. Hatsi da Danginsa  ii. Yayan Itace  iii. Nau'in Mai  iv. Kayan Lambu	SAI 300  SAI 300  SAI 300  SAI 300	1/2USHIRI (1/20)  1/2USHIRI (1/20)  1/2USHIRI (1/20)  1/2USHIRI (1/20)		
C.	Dukiya (Kudade) i. Zinare (Dinar)  ii. Azurfa (Darham)  iii. Naira iv. Sauran Kudade v. Kadarori (kimar kudi) vi. Noman Rabi da Rabi	20 (87.48Gr) 200 (612.36Gr)	1/40  1/40 1/40 1/40 1/40		

			1/40		
D.	Dabbobi i. Rakuma	5-9 10-14 15-19 20-24 25-35 36-45	Tunkiya/Akuya (1) Maishekara 1-2 Tunkiya/Akuya (2) Mai shekara 1-2 Tunkiya/Akuya (2) Mai shekara 1-2 Tunkiya/Akuya (2) Mai shekara 1-2 Rakuma(1) Shekara 1-2 Rakuma (1) Shekara 3-4		
		46-60 61-75 76-90 91-120 121-161	Rakuma (1) Shekara 4-5 Rakuma (1) Shekara 5 Rakuma (2) Shekara 4-4 Rakuma 2 Shekara4-5 Rakuma a kowace 50 mai shekara 5-6		
	ii. Shanu	30-40 41-71 71-81	Maraki (1) Shekara 2 Maraki (1) Shekara 2 Saniya (1) Shekara 4-5		
	iii. Awaki/Tumaki	40-120 121-2000 201-300 301-SAMA	Akuya/Tinkiya (1) Shekara 1 Akuya (2) Shekara 1-2 Akuya (3) Shekara 1-2 Awaki (1) A kowace 100		

Sunan Mai Kiyasi: \_\_\_\_\_

Sa Hannu: \_\_\_\_\_ Rana: \_\_\_\_\_

**10**                      **COLLECTION FORM**  
**TAKARDAR KARBAR ZAKKAH TA MASARAUTAR DUTSE**

1. BAYANIN MAI BADA ZAKKAH
  - a. Suna: \_\_\_\_\_
  - b. Unguwa: \_\_\_\_\_
  - c. Dagaci: \_\_\_\_\_
  - d. Gunduma: \_\_\_\_\_
  - e. Karamar Hukuma: \_\_\_\_\_
  - f. Lokacin Zakkah: \_\_\_\_\_
  
2. ADADIN ZAKKAH
  - a. Kayan Gona
    - i. Hatsi: \_\_\_\_\_
    - ii. Yayan Itace: \_\_\_\_\_
    - iii. Nau'in Mai: \_\_\_\_\_
    - iv. Kayan Lambu: \_\_\_\_\_
  - b. KUDADE
    - i. Zinare (Dinar): \_\_\_\_\_
    - ii. Azurfa (Dirham): \_\_\_\_\_
    - iii. Naira: \_\_\_\_\_
    - iv. Noman Rabi da Rabi: \_\_\_\_\_
    - v. Kadarori (Kimar Kudi): \_\_\_\_\_
  - c. DABBOBI
    - i. Rakuma: \_\_\_\_\_

ii. Shanu:\_\_\_\_\_

iii. Tumaki/Awaki:\_\_\_\_\_

Ranar da aka karbi kayan:\_\_\_\_\_

Suna da adireshein wanda aka dankawa ajiya:\_\_\_\_\_

Suna da sa hannun wanda ya ba da ajiya:\_\_\_\_\_

Suna da sa hannun wanda aka ba ajiya: \_\_\_\_\_

\_\_\_\_\_

Kwanan Wata:\_\_\_\_\_

Sa Hannun Mai Bada Iznin Karba (Sakataren Kwamitin Masarautar Dutse)\_\_\_\_\_

Kwanan wata:\_\_\_\_\_

**11**                      **DISTRIBUTION FORM**  
**TAKARDAR RABON ZAKKAH NA MASARAUTAR DUTSE**

III    MAIKARBA

- a. Sunan Mai Karba: \_\_\_\_\_
- b. Unguwa: \_\_\_\_\_
- c. Dagaci: \_\_\_\_\_
- d. Gunduma: \_\_\_\_\_
- e. Karamar Hukuma: \_\_\_\_\_

III.    AJIN KARBA

S/N    AJIN MASU KARBA                      ALAMA

- a.    Fakiri
- b.    Miskini
- c.    Ma'aikacin Zakkah
- d.    Wanda ake kwadaitarwa
- e.    Neman yanci
- f.    Wanda ake bi bashi
- g.    Aikin Allah
- h.    Matafiyi (Galabaitacce)

III.    NAU'IN ABINDA AKA BAYAR

- a.    Amfanin Gona – Adadi: \_\_\_\_\_
- b.    Dabbobi
  - i.    Rakuma: \_\_\_\_\_
  - ii.    Shanu: \_\_\_\_\_

iii. Tumaki/Awaki:\_\_\_\_\_

c. Kudi:\_\_\_\_\_

Sa hannun mai karba:\_\_\_\_\_

Kwanan Wata:\_\_\_\_\_

**A BILL A LAW TO ESTABLISH A COMMITTEE IN THE STATE FOR THE PURPOSE OF COLLECTION AND DISTRIBUTION OF ZAKKAT, AND FOR MATTER RELATED THERETO.**

**ZAKKAT COLLECTION AND DISTRIBUTION BILL 2000**

**BE IT ENACTED** by the House of Assembly as follows:-

Citation and commencement

1. This Bill may be cited as the cited as the Zakkat Collection and Distribution Committee Bill Year 2000 and shall come into operation on .....day of ..... 2000.

Interpretation

2. In the Bill unless the context otherwise requires:-

“Committee” means the State Committee responsible for the assessment, collection and distribution of Zakkat;

“eligible person” means any person who by assessment of the committee is eligible to pay Zakkat; “Governor” means the Government of Jigawa State; “misking person” means any person who in the opinion of the committee is eligible to receive Zakkat;

“State” means Jigawa State of Nigeria;

“Zakat” means such proportion of the wealth of an eligible

person falling due as compulsory alm or due to the miskin.

- Establishment
- 3.** There is hereby established for the State a committee to be known as the Jigawa State Zakkat Ciommittee, which shall be a body corporate with power to sue and be sued in its corporate name.
- Composition
- 4.** The Committee shall consist of a Chairman and such other members as the Governor may by an instrument under his hand appoint.
- Functions
- 5.** The Committee shall be responsible for:-
- (a) Identification of eligible persons;
  - (b) Assessment of the amount of Zakkat payable by eligible persons;
  - (c) Collection of Zakat from eligible persons; and
  - (d) distribution of Zakkat to eligible recipient in the State in accordance with the injunctions contained in the Holy Quran and the traditions of the Prophet (S.A.W).



Power to constitute  
Sub-committees

**6.** (1) With the approval of the Governor the Committee shall have power to constitute Emirate and Local Government Zakkat sub-committees, and assign such of its function(s) and powers as it deems fit to the sub-committees.

(2) In the case of Emirate sub-committee the Emir of the Emirate shall be the chairman, and the Local Government Council Chairman shall be the chairman of the Local Government sub-committee.

Secretary and  
Other staff

**7.** (1) There shall be a secretary to the committee who shall be responsible for the day-to-day running of the secretariat of the committee, and perform such other functions as the committee may from time to time assign.

(2) There shall be such other staff of the committee to be sourced from the Civil Service of the State. The salary and allowances of the Secretary and other staff of the committee

shall paid from the funds of the committee.

Funds.

**8.** (1) The funds of the committee shall include grants from the State Government; Local Government Councils or any other lawful source but shall not include the Zakkat collected by the committee.

(2) The Funds of the committee shall be kept and accounted for in the same manner as is the practice in any government Extra ministerial organizations, as such they will be subject to audit.

Zakkat to be Recovered as Civil debt.

**9.** (1) Where any eligible person is assessed by the committee to pay Zakat and he refuses or neglects to pay the assessed Zakkat, the committee shall institute a civil action in any Area Court and recover the amount assessed from that person as civil debt.

(2) Where the committee in an effort to recover the assessed Zakat under sub-section (1) above incurs expenditure, such

Governor's  
Directives

- expenses shall be recoverable from the person who refused or neglected to pay.
- 10.** The Governor may from time to time issue such directives and guidelines to the committee for the efficient discharge of its functions and the exercise of its powers under this Bill and the committee shall give effect to such directives and guidelines.

Made at Dutse this ..... Day of  
..... 2000.

**ALHAJI IBRAHIM SAMINU TURAKI**  
**EXECUTIVE GOVERNOR**  
**JIGAWA STATE OF NIGERIA.**

## **ZAKAT COLLECTION, DISTRIBUTION AND ENDOWMENT BOARD**

### **ADDRESS:**

Ministry for Religious Affairs  
P.M.B. 01113 Zaria Road,  
Gusau Zamfara State

4<sup>th</sup> July, 2000

Ref: ZEB/SUB/13/VOL. 01  
His Royal Highness,  
The Emir of Dutse,  
Alh. Nuhu Muh'd Sanusi

### **Through:**

The Chairman,  
Dutse Emirate Zakat Committee,  
Dutse, Jigawa State.

**Asslamu Alaikum,**

### **LETTER OF APPRECIATION**

With much honour and respect, I write on behalf of the Zamafara State Zakat and Endowment Board to convey our sincere appreciation to your Highness and the entire members of the Zakat committee of Dutse Emirate.

It has become necessary for us to extend our appreciation for the warm reception and cooperation accorded to us on our recent working visit to the Emirate. This gesture of yours testifies to the fact that you hold Zamfara State and its Shari'ah programme in higher esteem.

Furthermore, we would like to show our Solidarity with your laudable activities on Zakat management. We also pray Almighty Allah to continue to guide and protect us. Enclosed herewith are 3 copies of video cassettes on the amputation of Babuga Kare Garke Jangebe as we promised.

Thank you and God Bless.

Wassalamu Alaikum,

**Mal. Bashir Siraju**

Executive Secretary.

**YOBE STATE SHARIA IMPLEMENTATION COORDINATION AND MONITORING COMMITTEE**

C/O Yobe Islamic Centre  
P.O. Box 257, Damaturu  
Tel/Fax: 076-522415

Ref: SIM/ZSC/01/09

12<sup>th</sup> April, 2001

His Royal Highness,  
Alh. Hunu Muh'd Sanusi,  
The Emir of Dutse,  
Dutse Emirate Council,  
Dutse, Jigawa State.

Assalamu Alaikum,

**LETTER OF APPRECIATION**

On behalf of the Yobe State Shari'ah implementation committee, I have the pleasure of writing to express our profound appreciation for the warm reception accorded to the Yobe State sub-committee on Zakkat that visited you on 9<sup>th</sup> April, 2001.

We are looking toward more assistance and co-operation as such in future. May Allah reward you abundantly in your endeavour to help the cause of Islam.

Ma'as salam.

**Shettima Muh'd Saleh**  
Chairman