THE ROLES OF VOLUNTEERS IN THE INSTITUTIONAL ADMINISTRATION OF *ZAKAH* IN NORTHERN NIGERIA

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Abstract

Zakah is collected in cash or kind from the wealth of the rich as a means of helping the poor and the betterment of the lots of beneficiaries. It is an established tradition in the Muslim world that *Zakah* is collected by administrators who are appointed by the government. This practice was re-enacted after the establishment of *Zakah* institutions in Northern Nigeria. The laws establishing the institutions stated the duties of their personnel and the composition of committees responsible for the collection and distribution of *Zakah*. But inadequate personnel and the size of the areas of operation of the collection committees necessitated the recruitment of individuals who were not the staff of the *Zakah* institutions. This paper employs qualitative method in examining the services rendered by volunteers in institutional administration of *Zakah*. The aim is to find out the types of services and level of participation of volunteers in the administration of *Zakah* in Northern Nigeria. Thus, volunteers actively participate in the collection and distribution of *Zakah* at the levels of state, Emirate, local government, district, village and ward. They collect and distribute the proceeds on behalf of the institutions, help the contributors in calculation, and prepare reports which form part of the annual reports put together by the institutions. They facilitate the services of the institutions at the grassroots and help in reaching out to the beneficiaries at that level. In this way the volunteers save some costs for the institutions that would have been incurred by employing workers to carry out such services. However, the volunteers face challenges of insecurity, lack of recognition by some district heads and contributors. Strengthening the volunteers legal prescriptions by the states of Kano, Bauchi and Niger, will help in enhancing their services in the collection and distribution of *Zakah*.

Keywords: Roles, Volunteers, *Zakah*, Institutional Administration, and Northern Nigeria

Introduction

Zakah is prescribed on the wealth of the rich on an obligatory basis, to serve as a form of contribution in cash or kind to the poor and needy (al-Tuwaijiri 2005). It was prescribed in the early days of Islam, where it was given privately to the needy, family members and the leadership of the community for onward disbursement to other individuals in need. Around the 8th year A.H. detailed rules of the levy and collection were established, in the 9th year A.H. specific categories of the beneficiaries were delineated by the *Qur'an* (Q9:60) (Ibn Kathir 2005, Haq 1981). *Zakah* was collected on items including gold, silver, animals and farm produce (al-Bukhari N.D., *Hadith* no. 1483, al-Hakim 1990, *Hadith* no.1457, Abu Dawud N.D., *Hadith* no. 1596). With the revelation of verse 103 of chapter 9 of the *Qur'an*, the process of appointing and sending administrators for collection and disbursement of *Zakah* was initiated by the Prophet (SAW). Thus, this practice continued through to the period of the Caliphs, and remained the established tradition in the Muslim world in all ages (al-Sa'di 2001, Kahf 1995).

Official collections and distributions of *Zakah* in Northern Nigeria were carried out by the existing Empires and Emirates established in region long before the colonial period (Comprehensive Tax History N.D.). The recent establishment of *Zakah* institutions in Northern Nigeria was done following the reimplementation of *Shari'ah* in some states. The aim of the establishment was to have organized and coordinated actions in the collection and distribution of *Zakah*. The institutions were established by laws enacted by the states which spelt out their powers and functions. The laws provided for appointments into offices including that of Chairperson, Board members, Executive Secretaries or Directors General, Directors of Departments and Directorates, as well as other cadre working in the institutions. The institutions function like any other government organization with staff recruited and appointed to work in different departments and units. The staffers working in the institutions are paid by the governments, and they carry out services similar to what obtains in other government ministries, departments and agencies (Niger State of Nigeria 2000, Kano State *Zakat* and *Hubusi* Commission 2003).

In the collection and distribution of *Zakah* the institutions do not depend solely on their employees. They use the services of some individuals who have volunteered to offer themselves and assist in *Zakah* collection and distribution. The individuals who carry out voluntary services do so at the levels of state,

district, local government, village and ward. Principle of voluntarism was consciously adopted by the institutions where the services of individuals who offered to serve freely were secured. The adoption of voluntarism has helped the *Zakah* bodies significantly in discharging the duties entrusted to them by the states. The volunteers cut across all walks of life, and are made up of private citizens and government employees as well as traditional rulers. They include Emirs, District Heads, businessmen, and professionals. This paper employs qualitative method in examining the services of the volunteers in the administration of *Zakah* in Northern Nigeria. The aim is to find out how the services of the volunteers facilitate the work of collection and help the institutions to reach out to beneficiaries, particularly at the grassroots levels. The paper applies purposive sampling in the selection of Bauchi, Niger and Kano states as representatives of other states in Northern Nigeria. However, other states will be mentioned to show similarities between and the three states in terms of setting up of committees and the responsibilities assigned to them. Thus, the *Zakah* institutions in the three states are similar to what obtained in others, in addition to this they are among the most active institutions in Northern Nigeria. They have elaborate structures and decentralize their services by setting up committees, at the levels of local governments, districts, villages and wards. However, the paper did not provide the full lists of members of governing boards or councils of the institutions. It only gives the lists of members of collection committees working under the institutions. Works on *Zakah* dealt with right of government to collect the proceeds (al-Sa'di 2001, al-Kasani 1986, al-Zuhayli 1989). Others discussed the cases of visible and non-visible wealth, and methods of administration (al-Kasani 1986, al-Sa'di 2001, Sabiq 1992, Fargali 1989, Haq 1981 Kahf 2005). Studies on institutional administration of *Zakah* in Northern Nigeria, focused on their establishment, structures and functions. Other works dealt with the application of *Zakah* in services geared towards poverty alleviation and the capacity of *Zakah* to alleviate poverty (Ostein N.D., NSRP 2016, Maidugu cited in Oladimeji 2003, Kani N.D.). The works paid little or no attention, to the services rendered by volunteers in the institutional administration of *Zakah* in Northern Nigeria.

Structures and Functions of *Zakah* Institutions

Shari'ah and *Zakah* institutions were established by laws enacted in the states, which prescribed their structures, membership, functions, powers, and responsibilities. The laws allowed the institutions to set up units departments and

directorates for efficient discharging of duties. In line with this legal prescription, the *Zakah* institutions decentralized their functions and set up sub-units at the states, local government, district, village, and ward levels. Thus, in Bauchi state, the *Shari'ah* Commission set up committees at the state, emirate, local government, district and village (Ostein, 2007). The Jigawa state *Zakah* collection and distribution committee has branches at the emirate, local government, district, village and ward committees. In Kano state, *Zakat* and *Hubusi* commission, established branches in all the 44 local governments of the state, as well as in the villages and wards. Niger state applies the term zones to designate the nine Emirates in the state, and set up *Zakat* committees at the state, zonal, district and ward levels. In Kebbi state, the *Zakat* and *Sadaqa*h Board, set up state and local government *Zakah* committees, as well as in the districts and wards levels. The Zamfara state *Zakah* and Endowment Board, has branches in all local governments of the state, with committees at lower levels. Borno and Gombe states have *Shari'ah* commissions that have the mandate of administering *Zakah*. But the mandate never materialized and has not been practically implemented. In Kaduna and Yobe states, *Zakah* is administered by the Bureau of Religious Affairs and the Ministry of Religious Affairs respectively. In Sokoto and Katsina states, the *Zakat* is administered by committees that are not statutory bodies which mainly function in the major towns and cities (Ostein, n.d).

The numbers of the members of the Governing Boards in the states vary, but in all the states, the some members and heads of some departments are part of collection and distribution committees. The Governing Boards of the institutions monitor the activities of the institutions in line with the prescription of the laws. The *Zakah* administering bodies are headed by Chief Executive Officers, who are answerable to the governing boards and councils. Under the Executive Officers, are Heads of Directorates, Departments, and Units. The Chief Executive Officers have different nomenclatures, in Bauchi, Niger, Kebbi, and Zamfara states the institutions are headed by Executive Secretaries. In Kano state, *Zakah* and *Hubusi* Commission is under a Director General. Personnel in the departments and units function like other government employees working in government ministries and departments. They perform their duties within the *Zakah* Commissions and Boards, without necessarily participating in the field for collection and distribution of *Zakah* (Niger State *Zakaat* and Endowment Board N.D., Kano State *Zakat* and *Hubusi* Commission 2003, Bauchi State of Nigeria, 2003, Niger State of Nigeria,

2001). Besides the departments and units, committees were set up for collections and distributions at different levels. The committees function at the levels of state, Emirate, local government, village and ward. Members of the committees were nominated by the representatives of the institutions. After getting approval a committee can embark on collection and distribution of *Zakah* on behalf of the institutions. The structures of *Zakah* collection committees working under the institutions of Kano, Bauchi and Niger states are presented below.

In Kano state, collection at the state level is carried out by the members of the Finance Committee of the Commission. The committee is made up of the following ten members:

1. The Chairman of the Commission, who doubles as the chairman of the state collection committee
2. Director General of the Commission, member
3. Director, Department of Administration and General Services, Secretary
4. Other seven persons, members

In local government areas, collection is carried out by *Zakat* and *Hubusi* councils, whose membership is provided in section 8(2) of the law. Members of each local government *Zakat* and *Hubusi* Councils are:

i. A learned Islamic scholar in the local government area, Chairman
ii. District Head, member
iii. Chief Imam of the local government area, member
iv. Representative of local government council, member
v. Representative of business community, member
vi. Representative of farmers, member
vii. Representative of livestock owners, member
viii. Three notable individuals, members
ix. Staff of the Commission in the local government area, Secretary (Kano State *Zakat* and *Hubusi* Commission, 2003).

At the village level collection is done by *Zakat* and *Hubusi* Committees, they have twelve members as prescribed in section 10 of the law (Kano State *Zakat* and *Hubusi* Commission, 2003):

i. An Islamic scholars residing in the village, Chairman
ii. Village Head, member
iii. Most senior Imam in the village, member

iv. Representative of local government council, member
v. Two representatives of business community, members
vi. Representative of farmers, member
vii. Representative of livestock owners, member
viii. Two persons of proven integrity, members
ix. Representative of *Hisbah,* member
x. Resident staff of the Commission, Secretary (Abdulhameed, 2020)

The composition of the state *Zakah* Committee, in Bauchi state is as follows:

1. Emir of Bauchi as Chairman
2. Permanent commissioner *Zakah* matters, member
3. Representative of traders, member
4. Representative of Grand *Khadi,* member
5. Director of *Zakah* who serves as secretary to the committee
6. Representative of the Bauchi state Chamber of Commerce, member.

The composition of the Emirate, district and village committees are different from the state committee. At the Emirate level Emirs are the chairpersons of the committees, while district and village heads, chair the committees that work in the districts and villages. Thus, *Su'at* (collectors) appointed by the Emirs, and coordinators posted by the Commission are among the members of the Emirate committees. The Emirs, District or Village Heads can appoint the secretary to the committees functioning in their areas (Abdulhameed 2017).

In Niger state, collection is carried out by the collection committee through the zones, districts, villages and wards. The collection committee at the state level is made up of the following:

i. The treasurer of the Board as chairman,
ii. Assistant treasurer
iii. One member of the Board, and
iv. The Director of collection, who serves as secretary
v. The composition of the zonal committee has about six members:
vi. Chairman
vii. Secretary, who is not a member of committee
viii. Three coordinators of collection, distribution and finance and administration

ix. Imam or his deputy as principal collection officer
x. Field officer

The district council is also made up of six members

i. Chairman
ii. Secretary who is not a member of the council
iii. Two coordinators of collection and distribution
iv. Chief Imam of Village or ward as principal field officers
v. Field officer (Niger State *Zakaat* and Endowment Board, n.d.).

Categories of the Volunteers

Volunteers feature in all the collection and distribution committees that operate at all levels in the states. They are the dominant members in all the committees and carry out their services without any material rewards from the *Zakah* administering bodies. At the state levels officials of the institutions work with the volunteers in the committees of collection and distribution. The volunteers at the state level are in most cases highly placed personalities including representatives of the business group, representative of farmers, livestock owners, and representative from other government ministries and departments. Though officials of the *Zakah* bodies are fully engaged in the state committees, the individuals who function as volunteers dominated the committees. For instance, in the state committees is made up of ten members including the Director General of the Commission but seven out of the ten members are not the employees of the Commission. In Bauchi state, the state committee is made up of six members, but four out of the six members of the state committee are not the employees of the Commission. The state committee in Niger has four members and all are high ranking officers of the Board but the amount of work involved in the collection and distribution makes it impossible for few individuals to diligently do the job (Abdulhameed, 2017).

Below the level of the state the committees are headed by Islamic scholars in the local government areas in the case of Kano. In the cases of Niger and Bauchi states, the committees are under the Emirs or District heads in the Emirates and districts respectively. The remaining members of the committees are entirely not employees of the *Zakah* administering bodies in all the states. The same applies to the committees at the village and ward levels. In Niger state the village and ward committees are headed by Imams of mosques in areas of

operation. In Bauchi, such committees are headed by village heads while in Kano the village committees are under Islamic scholars and village heads (Abdulhameed 2017). It should however be noted that the composition of these committees are spelt out by the laws establishing the *Zakah* institutions in the states. Thus, the participation of the volunteers in the *Zakah* committees at different levels has eased the work of the administering bodies and facilitated the spread of their services beyond towns and cities. Their engagement by the *Zakah* bodies makes it possible to reach out to many beneficiaries in the remote areas, and in major towns and cities as well.

Items and Calculation

The laws of *Zakah* in the states prescribe collection on sixteen different items including the items treated in *Fiqh* literature. The laws prescribe collection on shares, salaried income, real estate, industrial wealth and commercial papers etc. But practically are made only on traditional items like banknotes, animals, and farm produce. For ease of understanding the nature of items and formats of calculation, the *Zakah* bodies prepared pamphlets for the education of the contributors on *Nisab* and rate of *Zakah*. The pamphlets basically contain information on calculation and items that are provided in *Fiqh* literature. Though some of the documents give details on new items such as shares, bonds, and other new forms of wealth, *Zakah* is not collected from the new items. The documents list a number of items including new forms of wealth but they did not explain how the new forms are calculated. Two reasons may be responsible for this, the first is that in Northern Nigeria the method of administration that is practically applied is the voluntary one. Under this method the contributors are not compelled by the administering bodies to take their *Zakah* to them, or invite them for purposes of calculation and deduction of *Zakah* rate. The second is the belief that the individuals who go to the field for collection are aware that the method of calculation applied on cash is applicable to items like shares (Kwamitin *Zakka* na Jihar Kano 1991). .

The volunteers make use of the documents in calculation and determining the rate of *Zakah* in the wealth of the contributors. They use their skills and knowledge of *Zakah* they received from *Fiqh* materials in making calculations and deductions. In some cases they apply the method developed by local scholars in making calculation and determining the rate of *Zakah*. This method is mainly applied in the calculation of items in form of farm produce. They collected one of

bunch of grains out of ten as the rate of *Zakah*, or one bag out ten bags of grains. This method is applied in villages where the main items of *Zakah* are grains and animals. Thus, the collectors who work in villages and wards do not have challenges in the calculation of animals. This is due to the fact that the materials they use as guide, contain the details on calculation as provided in *Fiqh* literature. Also the calculation of items in form of animals is done by way of counting the number of the animals. This appears to be easier than calculating grains which is done by using measurement to determine what constitutes the *Nisab* (Abdulhameed, 2017).

Collection and Distribution

The procedure of collection of *Zakah* applied in Northern Nigeria is similar to what obtained in other Muslim countries like Sudan, Pakistan, Yemen, Saudi Arabia, Kuwait, Malaysia and Jordan The laws of *Zakah* in places like Sudan, Saudi Arabia, Pakistan and Yemen prescribed compulsory payment of *Zakah* to the administering bodies. But the laws in Jordan, Kuwait, and Malaysia did not make the payment to administering bodies a compulsory practice (Kahf 1995). Collection of *Zakah* in Northern Nigeria, is done by sending collectors to the field, or allowing the contributors to bring their *Zakah* to administering body or its agents The methods were applied right from inception, and it remain to date, the main procedure of collection of *Zakah* by government institutions in Northern Nigeria. Before sending the collectors, *Zakah* institutions organize activities of sensitization and enlightenment. They embark on preaching tours, and also publish some pamphlets for purposes information on *Zakah* wealth, *Nisab* and deductible rates on various items. In all the states, volunteers dominate membership of collection committees, and at the levels of districts down to the wards in many states the committees are made up only of volunteers. Chief executive officers of the institutions and the directors of departments and units take part in the collection at state levels. Imams of major mosques are the collecting agents at district and village levels. Highly placed personalities serve in the collection committee at state levels. The aim of engaging such individuals is to win public confidence and for the contributors to understand that their *Zakah* is safe. The composition of the collection committees clearly demonstrates that *Zakah* is practically collected by, or given to the Imams or their agents in the village or ward. These individuals are not employees of the institutions but part of the people that offer to serve as volunteers. The proceeds collected at the levels of

local government, village and ward are passed on to the district or Emirate, the approval of the institutions are sought before are made (Bauchi State of Nigeria 2003, Niger State of Nigeria 2001, Niger State *Zakaat* and Endowment Board N,D,).

The committees of collection are the same committees that are responsible for the distribution of the proceeds. This implies that the dominance of the volunteers in the committees of collection remains the same in distribution. However, the depth of the work required in distribution means that the employees of the institutions cannot handle it alone. This makes the contribution of the volunteers very critical in the services of the institutions in the areas of collection and distribution. The proceeds are given to the beneficiaries, or people in similar condition to the beneficiaries. The institutions applied flexibility in the process of distribution of the proceeds. Thus, the share of *al-Gharimun* (debtors) is sometimes used in settling debt owed by some detainees in prisons. The share of *Mua'allafah* is used in taking care of new converts. The share of *Fisabilillah* is spent on *Ulama'*, Imams, *Muazzins* and people rendering services in the Mosques, such as sweepers and cleaners. The share of *Ibnal-Sabil* is spent on stranded travelers, and that of *Amilin* (*Zakah* collectors). *Zakah* is disbursed in form of services such as clearing of hospital bills, offering food and shelter to refugees and people hit by natural disasters like flood, famine and fire accident. (Niger State *Zakaat* and Endowment Board N,D,, Niger State Law Reform Commission N.D., Kano State *Zakat* and *Hubusi* Commission 2003).

In a particular year, some of the institutions disburse at different times to Imams, their deputies, *Mu'azzins*, *Qur'anic* teachers, the infirm and physically challenged. They sponsor women in skills acquisition, and provide them with some capital to make practical the skills they acquired (Abdulhameed 2020). Considering the fact that a number of distributions are done in a year, the volunteers have devote much of their times in service of the institutions. This further demonstrates how crucial the roles of the volunteers are in facilitating the services of the institutions. The volunteers at the levels of village and ward have more work than those operating in major towns and cities. The proceeds they collect and distribute are mainly in forms of grains and animals. Though the distribution is done in the places where the items are collected, moving the items to a collection point before distributing them is part of their tough works. The works of the institutions and services they offer are known to the people especially

at the grassroots level through the works of the volunteers. They create awareness about *Zakah*, its obligation and practiced, and the need of applying it a social help in communities.

Preparation of Reports

Zakah institutions in Northern Nigeria have the developed the culture of documenting their works of collection and distribution. The documentation are in forms of reports they prepare annually which contain the items collected, number of contributors, areas of collection, and the beneficiaries. The reports amount give the breakdown of the amount of proceeds received by the institutions in the state, the amount collected in each local government, village or ward. Number of beneficiaries and the type of items given to them are also recorded in the reports. These reports are undoubtedly important to both the institutions and contributors. For the contributors, the reports will serve as evidence that their *Zakah* contributions have been distributed to the deserving beneficiaries. For the institutions the reports serve as records of services carried out across the years. The reports are vital in making assessment aimed at knowing the areas where little are made as well as areas where reasonable amount of proceeds are collected. This would influence the institutions in designing new policies that that bring improvements in their services.

The reports prepared by collection committees at different levels are sent to the institutions, and incorporated in the annual reports prepared by the bodies. They prepare reports on collection and distribution made in their respective areas of operation. The reports give the amounts collected in cash or kind and the number of beneficiaries who receive the proceeds. In all the states, members of the collection and distribution committees functioning at the lower levels are volunteers. As such all collection and distribution done at the village and ward levels are the works of volunteers. Their collection may not be much, but their reports provide the details of the collections and distribution they made, the items they receive and the individuals who benefitted from the proceeds. The reports can inform the institutions about the level of need in the rural areas and the capacity of *Zakah* alone in addressing the needs. They help the institutions in making future decisions and developing new strategies aimed at addressing the need of the beneficiaries. The services of the volunteers are very significant in providing the institutions with the ideas of the depth of their reach in terms of *Zakah* collection and distribution. They create awareness to both the contributors

and the beneficiaries about the *Zakah* institutions, the aims of their establishment, and powers.

Challenges

The volunteers take part in all the works of collection and distribution *Zakah* at all levels of operation. They are recruited from all walks of life and invited to join in the works of collection and distribution *Zakah*. There are definite qualifications set for the volunteers but certainly requirements such as uprightness, honesty and commanding respect from the community are considered. The relationship between the volunteers and the *Zakah* institutions are cordial. The staffers of the institutions respect them and consider them as partners in the discharge of responsibilities. Mutual trust and respect exists between the volunteers and members of the committees of collection and distribution at all levels. However, the laws of *Zakah* enacted in all the states did not provide any functions for volunteers. As such, they cannot enforce any law let alone tasking contributors to give *Zakah* to them, and or prosecuting defaulters. They face serious challenges from the contributors, some Muslim groups and district or village heads. Thus, the challenges border on compliance by the contributors, non-cooperation by some district and village heads, and competition from some Muslim groups. Cases abound where contributors refused to recognize the authority of volunteers serving as collectors of *Zakah* on behalf of the institutions. For instance, some district and village heads who oppose the collection committees and refuse to co-operate with them. The contributors in some cases prefer giving the *Zakah* to their relations, instead of handing it over to the collectors. Thus, some Muslim groups had successfully convinced their members to give *Zakah* to them instead of the committees representing the *Zakah* institutions, potential contributors were wrongly informed that giving *Zakah* to the committees is to give *Zakah* to the government. Other contributors particularly owners wealth in form of animals would relocate to the territories of non-cooperating district heads when the time of collection approaches (Abdulhameed, 2017).

The absence of a legal prescription giving authority to the volunteers to collect *Zakah*, plunges them into crisis of recognition. This severely constrained them from tasking the contributors to pay their *Zakah* to them. Apart from limiting the powers of the volunteers, the absence of legal backing for their services would push them into the crisis of lack of confidence in their works.

Though they are recognized by some contributors there are other contributors who refused to recognize them as legitimate collectors of *Zakah*. A careful evaluation of some personalities serving as volunteers at the state *Zakah* committees will reveal that they are highly placed individuals. Their schedules and social standing may not allow them to devote adequate time for the service. They will only interact with persons of their status and may not find it easy to approach people who are not in their social strata (Abdulhameed, 2017). Another daunting challenge the volunteers face is that of insecurity caused by *Boko Haram* insurgency in recent past, and now by the criminal activities of bandits and kidnappers. This has placed serious limitations on the coverage of some areas for collection and distribution. The security challenge did not only hamper the movement of the volunteer collectors. Thus, the economic, demographic and geographic outlook of some areas may have been altered as result of migration caused by insecurity. Lack of trust, actions of some Muslim groups and the problem of security affect the performance of the volunteers in the work of collection and distribution of *Zakah*.

Conclusion

Zakah institutions in Northern Nigeria were established with the aim of having an official and organized collection and distribution of the proceeds. The laws establishing the institutions provided them with powers to set up departments and branches in areas of operation. They decentralized their works and assigned some responsibilities of collection and distribution to some committees that functioned at different levels. Thus, voluntarism was consciously employed by the institutions to reach out to the beneficiaries at the grass roots. The volunteers participated in works of collection and distribution at all levels. They also helped in expanding the works of the institutions and in the collection of more proceeds. Through the volunteers individuals at levels of villages and rural areas became aware of the institutions and their responsibilities. However, the works of the volunteers could not be done without challenges. The schedules of some of the volunteers may not allow them to fully participate in the works of collection. Members of collection committees often face difficulty in convincing some contributors to pay *Zakah* to them. This lack of recognition by some contributors and the problem of insecurity pose serious challenges to the *Zakah* administering bodies. The challenges did not only affect the works of the volunteers, they affect the works of the volunteers in *Zakah* administration in

Northern Nigeria. The success of voluntarism employed by *Zakah* institutions depends on the kind of recognition the volunteers received from the contributors. Strengthening the status of the volunteers by way of legislation would help in enhancing their services at all levels. This would increase the amount of proceeds collected and distributed to the beneficiaries, and improve performance of the *Zakah* in Northern Nigeria.

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