

THE ADOPTED MODEL IN THE INSTITUTIONAL ADMINISTRATION OF
ZAKAH IN KANO STATE, NIGERIA

Nasir Muhammad Abdulhameed¹

Received Date (Başvuru Tarihi): 08/07/2020

Accepted Date (Kabul Tarihi): 04/11/2020

Published Date (Yayın Tarihi):15/12/2020

ABSTRACT

Keywords

Zakah,
Adopted
Model,
Institutional
Administration,
Kano State

This paper is a study of the services of Kano State Zakat and Hubusi Commission in the collection and distribution of Zakah. It employed qualitative research design, and aimed to find out the model applied in the administration of Zakah in Kano state. Data were collected from primary and secondary sources, including the law establishing the Commission, reports prepared by the Commission, unpublished researches etc. The findings showed that, the law establishing the Commission provided it with the powers to collect and distribute Zakah. But the law did not prescribe items of Zakah, the beneficiaries, Nisab, and method of calculation. It also does not compel the contributors to hand over Zakah to the Commission. To achieve the above administrative processes, the Commission designed internal policies on items, calculation, Nisab, beneficiaries, collection and distribution. However, absence of a law conferring on the Commission, the authority to collect Zakah on obligatory basis, shows that Kano state runs voluntary model of administration of Zakah, similar to what obtains in some contemporary Muslim countries. The weakness of voluntary administration, is the inability of Zakah administering bodies to collect reasonable amount of proceeds. This naturally affects the overall objective of applying Zakah to cushion the suffering of the poor.

ADOPTED MODEL'İN NİJERYA KANO EYALETİ'NDEKİ KURUMSAL ZEKAT YÖNETİMİNDE
UYGULANMASI

OZET

Anahtar
Kelimeler
Zekat,
Adopted
Model,
Kurumsal
Yönetim,
Kano Eyaleti

Bu makale, Kano Devlet Zekatı ve Hubusi Komisyonu'nun zekatın toplanması ve dağıtımındaki hizmetlerinin bir çalışmadır. Nitel araştırma tasarımını kullanılmış ve Kano eyaletinde zekat yönetiminde uygulanan modeli bulmak amaçlanmıştır. Veriler, Komisyonu kuran yasa, Komisyon tarafından hazırlanan raporlar, yayınlanmamış araştırmalar vb. dahil olmak üzere birincil ve ikincil kaynaklardan toplanmıştır. Bulgular, Komisyonu kuran yasanın kendisine zekatı toplama ve dağıtım yetkisi verdiğini göstermiştir. Ancak yasa, zekat kalemleri, yararlanıcılar, Nisab ve hesaplama yöntemini öngörmemiştir. Aynı zamanda Komisyona zekat üzerinde katkıda mecbur etmez. Komisyon, yukarıdaki idari süreçleri başarmak için öğeler, hesaplama, Nisab, yararlanıcılar, toplama ve dağıtım konularında iç politikalar tasarladı. Bununla birlikte, Komisyon'a, zorunlu olarak zekat toplama yetkisi veren bir yasanın olmaması, Kano Eyaletinin, bazı çağdaş Müslüman ülkelerde elde edilene benzer şekilde, zekatın gönüllü yönetim modelini yürüttüğünü göstermektedir. Gönüllü idarenin zayıflığı, zekat yönetim organlarının makul miktarda gelir tahsil edememesidir. Bu, doğal olarak, yoksulların çektiği acıyı hafifletmek için zekat uygulamanın genel amacını etkiler.

Citation: Abdulhameed, N. M. (2020), The Adopted Model in the Institutional Administration of Zakah in Kano State, Nigeria, (2020),3(2): 419- 435.

¹ Senior Lecturer, Department of Religion and Philosophy University of Jos, Nigeria, +2348066719893 +2348086602764,
abdulhameedm@unjios.edu.ng

1. INTRODUCTION

Islam prescribes charitable services aimed at taking care of the poor and the needy. The services include, among others, *Zakah* (alms), *Sadaqah* (voluntary charity), *Waqf* (endowment), *Hibah* (gift), *Wasiyyah* (will), *Infaq* (spending on one's family or in the way of Allah) and *Mirath* (inheritance). Charitable services such as *Sadaqah*, *Hibah*, and *Waqf* are voluntary (al-Raymi 1999, 120). Others like *Zakah*, *Mirath*, *Wasiyyah*, and *Infaq* are obligatory (al-Shawkani 1987, 420). *Zakah* is an elaborate institution prescribed on obligatory basis to take care of the poor, the needy and any other persons in need of immediate assistance. *Zakah* is prescribed on different forms of wealth, including gold, silver, grains animals, banknotes, mineral wealth, shares and stocks etc. (Haq 1981, 183). Its application in the society, supplements the conditions of the poor, and individuals who are in dire situation and in need of immediate assistance (Kahf 1989, 3). In contemporary times, public and private bodies like non-governmental organizations (NGOs), semi-government institutions, and government institutions engaged in collection and distribution of *Zakah*. There are countries that enacted laws establishing administering bodies, as well as separate laws on *Zakah*. Other countries have laws only on establishing administering bodies, but do not have separate laws on *Zakah* (Kahf 1995, 203, Sadeq 1994, 43).

The official administration of *Zakah* in Kano dates back to the time of establishment of Emirate system of government in the area (Comprehensive Tax History ND, 70). Though the official administration of *Zakah* had suffered setback under colonial rule in Northern Nigeria, the practice of *Zakah* has never stopped (Paden 1980, 71). In contemporary Kano state, institutional administration of *Zakah* was re-lunched after the re-implementation of *Shari'ah*. This followed the recommendation of a technical committee on the implementation of *Shari'ah*, in which "*Shari'ah* Administration of Justice Reform Law" was proposed. This bill paved the way for the preparation of *Shari'ah* Penal Bill, signed and passed into law in November 2000, making Kano one of the *Shari'ah* implementing states in the Northern Nigeria. In 2003, Kano state government established *Zakat* and *Hubsu* Commission, *Shari'ah* Commission and *Hisbah* Board. The Commissions and the Board were established by state laws, stating their functions, structures and composition of members. *Zakat* and *Hubsu* Commission was saddled with the responsibility of administering *Zakah* and *Hubsu*, and supervision of the

collection and disbursement in the state (Yusufari 2004, 2-6). The law establishing the Commission spelt out its powers, function, structure, as well as the number of its members. The Commission has 21 members, distributed into six standing committees. It has three departments namely, Department of Planning, Department of Operation and Department of Administration and General Services. This paper applies qualitative design, and employs analytical approach to examine the services of Kano state *Zakat* and *Hubsu* Commission. The aim is to determine the model of *Zakah* administration employed by the Commission. This will be done by examining the powers and functions of the Commission in the administration of *Zakah* as prescribed by the law. Existing works on institutional administration of *Zakah*.

Studies on institutional administration of *Zakah*, discussed collection of *Zakah* by governments through established institutions, and models of administration (Kahf, 1995, 220, al-Omar, 1995 28). Similar works presented proposals that the institutions, should be well-structured with departments and units to take care of different cases (al-Qardawi, 2006, 593, Raquibuzzaman, 1987, 19). Previous studies on institutional administration of *Zakah* in Kano state discussed the services of Kano State *Zakat* and *Hubsu* Commission. Thus, in their study Ibrahim and Shahruddeen (2015, 242-258) found out cases of allocation of *Zakah* to undeserving individuals, multiple payments to same people, and lack of proper awareness about its religious obligation. Isa Ibrahim (ND, 47), maintained that *Zakah* can alleviate poverty, in spite of challenges in collection. For Hasan Nuhu Wali (2003, 141-147) *Zakah* is an instrument of poverty alleviation as well as economic empowerment. He observed that, large amount was disbursed over the years in Kano, but yet poverty and unemployment remained. In his part, Abdussalam Muhammad Kani (2004, 148) posited that there is weak correlation between *Zakah* and poverty alleviation, but believed that it can serve as tool of poverty alleviation. Away from discussing the capacity of *Zakah* in alleviating poverty, this paper assesses the functions of Kano State *Zakat* and *Hubsu* Commission. It does that in the light of the law establishing it, with a view to determine the pattern of *Zakah* administrative model adopted in Kano state.

1.1 Models of Institutional Administration of *Zakah*

In contemporary world, administration of *Zakah* is not an exclusive service carried of the governments alone. There are Muslim groups, non-governmental organizations,

and financial institutions that venture into the services of collection and distribution of *Zakah*. The participation of independent bodies and semi-government institutions resulted in the development of models of *Zakah* administration. Thus, Monzer Kahf (1995, 220), has identified two major administrative models applied in contemporary Muslim countries, namely the voluntary and compulsory models. The models applied in Saudi Arabia and Kuwait, are briefly presented as samples.

In Saudi Arabia, the law of *Zakah* was the royal decree passed in 1951 which prescribed collection of *Zakah* from individuals and corporate bodies. Separate law was enacted for the establishment of government institution and conferred with the powers to assess wealth of the contributors and collect *Zakah*. The body was set up as a department in the Ministry of Finance and National Economy, and named *Zakah* and Income Tax Department (Abdullah 1995, 134). The Department of *Zakah* in the Ministry of Finance, collects *Zakah* and passes it to the Social Security Department of the Ministry of Labour and Social Welfare, for distribution. The Saudi Arabian law prescribes the obligation of payment of *Zakah* on items like animals and farm produce, treasure troves, factories, salaried and professional income (al-Omar 1985, 39). But the law did not prescribe compulsory payment on items like bank accounts, deposits or other properties. The law exempts *Waqf*, semi-*Waqf* funds, ill-gotten wealth and personal effects from *Zakah* (Abdullah 1995, 134). *Zakah* proceeds transferred to the Social Welfare Department of the Ministry of Labour are distributed through the local governorates. Distributions are done either in form of monthly stipends or lump sum payments to the needy individuals and families (al-Omar 1996, 46, Kahf 1995, 220).

In Kuwait, the *Zakah* House was established by law in 1982, for the collection and distribution of *Zakah* (al-Ajeel 1985, 260, al-Omar 1985, 134). The law establishing the House provides for appointment of board of directors, under the Minister of *Awqaf* and Islamic affairs. Kuwait does not have separate law on *Zakah* like Saudi Arabia, and to achieve functional administration of *Zakah*, the House developed policies to facilitate the process of collection from contributors. The law establishing the House did not provide for compulsory payment of *Zakah*, neither did it prescribe the items on which *Zakah* must be paid (al-Omar 1985, 139-140). Collections are carried out by Resources Development Committee of the House, through Local *Zakah* Committees (Khan 1995, 74). The Kuwait *Zakah* House disburses *Zakah* through the local distribution committee

and external distribution committee. The local distribution committee spends the proceeds inside the country on various charitable services. The external distribution committee undertakes various charitable schemes like building of mosques, schools, assisting orphanages, drilling wells (al-Ajeel 1995, 278).

1.2 Kano State *Zakat* and *Hubusi* Commission

Kano state *Zakat* and *Hubsu* Commission was established by the state law in 2003, after the re-implementation of *Shari'ah* in the state. In section 4(a), the law provides the Commission with powers of regulating *Zakah* and *Hubusi* (*Waqf*). Section 4(b and c) authorizes the Commission to collect and disburse *Zakah* to deserving beneficiaries (Kano State *Zakat* and *Hubsu* Commission 2003, 9). The law prescribes 21 members for the Commission as listed in section 5:

- i- A full-time Chairman
- ii- Two Permanent Commissioners
- iii- A representative of the office of the secretary to the state government
- iv- A representative of the Emirate Council
- v- A representative of the *Shari'ah* Commission
- vi- A representative of the *Hisbah* Board
- vii- Fourteen persons of unquestionable character to be appointed by the governor
- viii- Director General, who shall be the secretary of the Commission (Kano State *Zakat* and *Hubusi* Commission 2003, 3).

The responsibilities of the Chairman are stated in section 11 of the law, which reads, thus, "the Chairman shall be Chief Executive as well as the Accounting Officer." Section 11(i) assigned to Chairman the function of running day-to-day administration of the Commission. In section 11(iii) the law conferred on Chairman the function of coordinating the services of *Zakah* and *Hubusi* local councils and village committees. Section 13 of the law prescribes the appointment of a Director General who shall be responsible to the Chairman in general administrative matters of the Commission. All members of the Commission are appointed by the state government, and their tenure of

office is four years subject to renewal with a final term of four years (Kano State *Zakat and Hubusi* Commission 2003, 3). The 21 members of the Commission are distributed into six standing committees:

a- *Zakah* Distribution Committee, this committee identifies people in need of medical assistance and those who are entitled to *Zakah*.

b- Administration and Staff Welfare Committee, recruits new staff, monitors their conducts and work ethics, and provides entitlement.

c- Record and Planning, documents and keeps records, and responds to enquiries

d- *Fatawah* and Public Enlightenment, conducts researches on *Zakah* and *Hubusi*, and responds to related questions.

e- Annual Programs Preparation Committee, designs year round programs for the Commission.

f- Finance Committee is responsible for all financial matters including payments of staff salaries and allowances (Hukumar *Zakka da Hubusi* ta Jahar Kano ND, 21).

424

Section 6 of the law provides for the establishment of administrative units within the Commission (Kano State *Zakat and Hubusi* Commission 2003, 4). In line with this prescription of the law, the Commission set up three departments, they are:

a- Department of Administration and General Services

b- Department of Planning, Research and Statistics

c- Department of Operations (Hukumar *Zakka da Hubusi* ta Jihar Kano ND, 20).

Personnel working in the departments are classified into three main cadres. The cadre of heads of departments, the senior staff cadre where personnel like deputy directors, accountants, coordinators and other senior officers are found. The supporting staff cadre is the lower cadre, under which drivers, cleaners and messengers are appointed (Kano State *Zakat and Hubusi* Commission 2011, 10). The Department of Administration and General Services, manages the affairs of the Commission, including issues of finance and staff welfare (Hukumar *Zakka da Hubusi* ta Jihar Kano ND, 20). The department is further divided into three units:

- a- Finance
- b- Store and
- c- Computer

The Department of Planning, Research and Statistics, coordinates some activities relating to collections and disbursements of *Zakah*, through its unit on protocol and public enlightenment. The unit educates the populace about *Zakah* and its importance to the society, as well as the need for the rich to carry out their religious responsibility of giving the *Zakah*. It processes application, takes statistics of contributors, and prepares report on collection and disbursement across the state (Hukumar *Zakka* da *Hubusi* ta Jihar Kano ND, 20). This department is further divided into three units:

- a- Monitoring and Evaluation
- b- Planning, Research and Statistics, and Record
- c- Public Enlightenment and Protocol

The Department of Operations deals with collection and disbursement of *Zakah* and other matters relating to *Hubusi*. This department screens applicants and determines those who apply for *Zakah* and those in need of assistance for medical attention. It is also responsible for the disbursement of *Zakah* to eligible beneficiaries. The department divided into three units:

- a- *Hubusi*
- b- Monitoring and
- c- Operations (Hukumar *Zakka* da *Hubusi* ta Jihar Kano ND, 21).

1.3 Calculation of *Nisab* and Rate of *Zakah*

The powers granted to the Commission by the law to regulate *Zakah*, in section 4(b), allow it to use discretion to determine the items, method of calculation, rate of *Zakah*, collection and disbursement (Kano State *Zakah* and *Hubusi* Commission 2003, 2). The law did not prescribe the forms of wealth on *Zakah* must be paid. It also did not specify the beneficiaries, *Nisab*, method of calculation, and rate of *Zakah*. The Commission

developed internal policies on items, *Nisab*, beneficiaries, beneficiaries, collection and distribution, guided by classical *Fiqh* materials. However, a document prepared by the Kano state *Zakah* Committee is employed to educate the public about *Zakah*. Thus, the forms of *Zakah* wealth and their *Nisab* discussed in the document include gold, silver, farm produce, animals, banknotes, and trade materials. The *Nisab* of gold is twenty *Dinars* (gold coin) and rate of *Zakah* is half a *Dinar*. The *Nisab* of silver is two hundred *Dirhams* and the rate of *Zakah* is five *Dirhams*. On banknotes, the document makes a clarification that, the quantity of 20 *Dinar* in modern times is equivalent to 85 grams of gold. Therefore, the price of 85 grams of gold in Nigerian currency, represents the *Nisab* in banknotes (Kwamitin *Zakka* na Jihar Kano 1991, 20).

The document provides the method of determining the price of 85 grams in two ways. The first is by using the old scale of Makkah, where a *Dinar* weighs 4.25 grams, and if 4.25 grams is multiplied by 20, the result will be 85 grams. In the second way, modern method of measuring the quantity of gold per ounce is applied. Thus, one ounce weighs 28.35 grams, if 28.35 grams is multiplied by 3 it will give 85.05 grams. Whichever method is applied, the price of 85 grams of gold in Nigeria currency is the *Nisab* of *Zakah* in Nigerian banknotes (Kwamitin *Zakka* na Jihar Kano 1991, 20). The document also presents the *Nisab* of farm produce as five *Wasq*, and the rate of *Zakah* is 10%, if the farm is watered by rain fall, or 5%, if watered by irrigation. The *Nisab* of *Zakah* on different items, method of calculation, beneficiaries, modes of collection and distribution presented in the document are not different from what is contained in classical *Fiqh* literature. The document did not clarify the *Nisab* and rate of *Zakah*, on trade materials. Similarly, the document is silent about the method of determining the quantity of silver, that constitutes the *Nisab* on silver, in modern times (Abdulhameed 2017, 128).

1.4 Structures of Collection Committees

Collection committees are subsidiary committees, set up by the Commission as required by the law, at the local government, and village levels. Section 7(1) of the law establishing Kano State *Zakat* and *Hubusi* Commission, requires the setting up of *Zakat* and *Hubusi* Councils in all local government areas. The function of the local *Zakat* and *Hubusi* councils is to administer *Zakah* and *Hubusi*, as directed by the Commission 7(2). In section 8(1) membership of the local councils was clarified (Kano State *Zakat* and *Hubusi* Commission, 2003, 4-5). The Commission had set up councils and committees at

the local government and village levels and delegated to them the responsibilities of collection and disbursement of *Zakah*. At the state level, collection is carried out by the members of the Finance Committee of the Commission. This 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, 5).

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, 6):

- 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

Section 8 of the law, mandates the local government councils and village committees, to regularly furnish the Commission with details of their services. In section 9(1), the law prescribes the establishment of *Zakat* and *Hubusi* Committees, at the village levels, and provides them with similar functions like local government councils 10(2). Membership of the councils and committees, and their tenure of office are stated in the law. But the only function assigned to them by the law, is not more than furnishing the Commission with reports of their services in areas of operation. Thus, no section of the law explains the method of collection, forms of wealth to be collected on obligatory basis, or the powers of the committees and councils on collection of *Zakah*. In section 4(a, b and c), the Commission is conferred with the powers to regulate issue of *Zakah*, collect and distribute *Zakah* to beneficiaries (Kano State *Zakat* and *Hubusi* Commission 2003, 4). The sections and sub-sections of the law mentioned above, do not confer on the Commission the powers, to force the contributors to hand over *Zakah*. Neither are the sections compelling the contributors to invite the Commission in the processes of calculation and deduction of *Zakah* from their wealth.

1.5 Collection and Distribution of *Zakah*

Kano state *Zakat* and *Hubusi* Commission is officially saddled with the responsibility of administering *Zakah* and *Waqf*. This function is stated in section 4(b) of the law establishing the Commission. Within the framework of sections of the law mandating it to collect and disburse *Zakah*, the Commission developed policies to achieve that purpose. In compliance with the law, prescribing setting up of subsidiary units, at local government and district levels, the Commission set up and delegated responsibilities to committees and councils. At the state level, collection is carried out by finance committee which has eleven members, and headed by the Chairman of the Governing Board of the Commission. Though the law prescribes powers for the Commission to collect *Zakah*, there is no section of the law compelling contributors to pay their *Zakah* to the Commission. The contributors willingly take *Zakah* to the Commission, in response to written requests made by the Commission to wealthy individuals and corporate bodies. This form of collection is mainly applied in the Kano metropolis, where the contributors owned wealth in form of cash. Members of the collection committee also visit individuals, market places and even corporate bodies for collection. The aim of the visits is not instant collection of *Zakah*, but a way of reminding the contributors about the time and requesting them to give their *Zakah* to the commission for disbursement. In villages and local government areas, committees set up at the instance of the Commission, carry out the work of collection and distribution. In those areas the committees also pay visits to the contributors to remind them on the payment of *Zakah*. In case of farm produce, members of the village committees help the contributors in the calculation and determining the rate of *Zakah*, particularly on grains (Abdulhameed 2017, 134).

The table below contains the reports of collection compiled by the Commission, from 2004 to 2013. Contents of the reports show that, only collection made on cash were documented. The report recorded number of contributors in a year, and the amounts they paid, but did not show how much each contributor paid and location and the contributor.

Year	Contributors	Amount Paid
2004	28 individuals	N11,301,347.46
” ” ”	3 Corporate Bodies	N467,413.96
2005	64 individuals	N13, 895, 448.38
2006	60 individuals	N13,454,135.00
2007	39 individuals	N9, 5548, 20.00
2009	40 individuals	N10, 034, 616.90
2010	41 individuals	N12, 915, 800.00
2011	56 individuals	N13, 635, 000.00
2012	72 individuals	N16, 135, 000.00
2013	69 individuals	N14, 379, 530.00

Source: Kano State *Zakat* and *Hubusi* Commission

In the aspect of disbursement, the Commission is conferred with the function of distribution of *Zakah*, in sections 4(a) and 4(b) of the law. For purposes of distribution, committees were set up at different levels of the state. Thus, at the state level the Commission set up disbursement committee separate from the collection committee. But at the levels of districts and villages, *Zakah* councils and committees are the same committees that disburse the proceeds. The state committee which functions within the metropolis, is made up of eight members, they are:

- 1- Permanent Commissioner I, Chairman
- 2- Permanent Commissioner II, member
- 3- Director Department of Operations, Secretary
- 4- Other five persons, members (Hukumar *Zakka* da *Hubusi* ta Jahar Kano ND, 21).

The *Zakah* district councils and village *Zakah* committees operate in local government areas and villages respectively. The local government councils and village committees are also responsible for disbursement of *Zakah* in local government areas and villages. There is no separate law on *Zakah* in Kano state, prescribing how *Zakah* proceeds should be disbursed by the Commission, or the amount to be given to different categories of beneficiaries. To carry out its mandate of disbursement, the Commission

employs internal policies, to determine how, where and on whom to spend the proceeds. Thus, issues of Distribution of *Zakah* are handled by the Department of operations of the Commission, which coordinates the distribution of *Zakah*, particularly in the headquarters (Abdulhameed 2017, 134).

The councils and committees distribute *Zakah* proceeds, and send reports to the Department of Planning, Research and Statistics. The reports are incorporated in the annual reports prepared by the Commission. Records show distribution of *Zakah* and other forms of assistance are done by issuing of checks, liquid cash, settling hospital bills, or provision of skills particularly to women (Abdulhameed 2017, 136). In a particular year, disbursements are done at different times to various categories of beneficiaries, including Imams, and their deputies, *Mu'azzins*, *Qur'anic* teachers, infirm and physically challenged. The Commission disburses *Zakah* in form of services by sponsoring women in skills acquisition, and providing them with some capital to implement what they acquired. It also has collaboration with Makkah eye hospital of Kano where the Commission settles the bills of some patients who cannot afford to pay them (Kano State *Zakat* and *Hubusi* Commission 2011, 12-13).

In the table below, report of disbursements covering the periods from 2004 to 2010, are presented. Contents of the report show the amount collected, number of beneficiaries and places where the proceeds were disbursed, though very few areas of disbursement were recorded. The report also shows that disbursements were done more than once in each year.

Year	Amount Disbursed	No of Beneficiaries	Place of Disbursement
2004	N30, 890, 215.002	755	Not specified
” ” ”	N31, 812000.00	3, 830	Not specified
2005	N43,900,000.003,	830	Kano Metropolis
” ” ”	N93,210,000.00	18,642	39 LGAs
2006	N37, 000. 000.00	3,120	Kano Metropolis
” ” ”	N34,300,000.00	4,400	Not specified
2007	N40, 000 000.00	8,000	Not specified
” ” ”	N29, 000, 000.00	3, 000	Not specified

2008	N30, 000, 000.00	3, 000	Not specified
” ” ”	6,000 bags of grains	6, 000	Not specified
” ” ”	N220, 000, 000.00	44,000	44 LGAs
2009	N40, 000, 000.00	4,000	Not specified
” ” ”	N10, 000, 000.00	400	Not specified
” ” ”	N7, 700, 000.00	1,540	Not specified
2010	N40, 000, 000.00	4,000	Not specified
” ” ”	N8, 000, 000.00	1,600	Not specified

Source: Kano State *Zakat* and *Hubusi* Commission

CONCLUSION

Zakah is prescribed in Islam to take care of the individuals who cannot meet their basic needs. Its socio-economic values are demonstrated in the way it stimulates wealth circulation, and strengthens the bonds of relationship between rich and the poor. In contemporary times, different entities engaged in service of collection and distribution of *Zakah*. Non-governmental organizations (NGOs) carry out voluntary services of collection and distribution of *Zakah*. Institutions established by governments may be backed by law to collect *Zakah*, or are established by law but without prescription compelling the contributors to pay *Zakah* to them. There are two basic models of administration of *Zakah* operated in different countries. Thus, institutions established by law of a state or a country, which compels the contributors to pay *Zakah*, practice compulsory administration. The institutions established by law, but are not supported by legal prescriptions compelling the contributors to pay *Zakah* to them practice voluntary administration.

The establishment of Kano State *Zakat* and *Hubusi* Commission in 2003 by state law was a watershed in restoring official administration of *Zakah* in Kano state. The Commission was established with the aim of having an organized system of collection and distribution of *Zakah*, to offer assistance to people, and to alleviate poverty in the state. The law establishing the Commission prescribes its membership, tenure office of the members, and provides it with powers to regulate, collect and distribute *Zakah*. The Commission is required by the law to set up councils and committees in local

government areas and villages respectively. However, the law does not compel the contributors to pay *Zakah* to the Commission. It is also silent about the powers of the Commission on types of wealth to be collected as *Zakah*, calculation, and deduction of the rate of *Zakah*. The Commission developed internal policies to carry out services relating to items, beneficiaries, calculation collection and disbursement. This shows that the official administration of *Zakah* in Kano state, perfectly fits into the sample of voluntary administration of *Zakah*. The success of voluntary model of administration in Kano depends on how the Commission persuades the contributors to discharge their obligation of *Zakah*. Under this model, the chances of evasion are higher, and the likelihood of generating enough proceeds to address the needs of the beneficiaries, is lower. This demonstrates the weakness of voluntary model of *Zakah* administration, particularly in a country like Nigeria where there is urgent need, to assist the poor and vulnerable.

REFERENCES

- Abdulhameed, Nasir Muhammad, (2017) *Critical Analysis of the Administration of Zakah in the Shari'ah Implementing States of Northern Nigeria 1999-2013*, Unpublished Ph.D Thesis in the Department of Islamic Studies, Submitted to School of Postgraduate Studies, Nasarawa State University Keffi, Nigeria.
- Abdullah, Ahmad Ali, (1995) "Zakatable Funds of the State and Modes of their Collections" in El-Asker, Ahmad Abdulfattah and Muhammad Sirajul-Haq (eds), *Institutional Framework of Zakah: Dimensions and Implications*, Jeddah, Islamic Research and Training Institute, pp. 119-150. Al-Ajeel, Abd Al-Qader Dahi, (1995), "Kuwait" in El-Asker, Ahmad Abdulfattha and Muhammad Sirajul-Haq (eds), *Institutional Framework of Zakah: Dimensions and Implications*, Jeddah, Islamic Research and Training Institute, pp. 259-296.
- Al-Omar, Fu'ad Abdullah, (1995), "General Administrative and Legislative Aspects" in El-Asker, Ahmad Abdulfattha and Muhammad Sirajul-Haq (eds), *Institutional Framework of Zakah: Dimensions and Implications*, Jeddah, Islamic Research and Training Institute, pp. 21-64.
- Al-Omar, Fu'ad Abdullah, (1985), "Management of Zakah Through Semi-Government Institutions" in Imtiaz, I.A., M.A. Mannan, M.A. Niazi and A.H. Deria, (eds.), *Management of Zakat in Modern Muslim Society*, Jeddah, Islamic Research and Training Institute, pp. 131-152.
- Al-Qardawi, Yusuf, (2006), *Fiqh al-Zakah*, Cairo, Maktabat Wahbah.
- Al-Raymi, Muhammad bn. Abdullah, (1999), *al-Ma'ani al-Badi'ah fi Ma'rifat IkhtilafAhl al-Shari'ah*, vol.2, Beirut, Dar al-Kutub al-'Ilmiyyah.
- Al-Shaukani, Muhammad bn. Ali, (1987), *al-Durar al-Mudi'ahSharh al- Durar al-Bahiyyah*, Vol.2, Beirut, Dar al-Kutub al-'Ilmiyyah.
- Comprehensive Tax History of Nigeria, (ND), "The Three Eras of Taxation in Nigeria", www.firs.gov.ng, 15th-09-2012, pp.68-119.
- Haq, Irfan Ul, (1981), *Economic Doctrines of Islam A Study of the Doctrines of Islam and their Implications for Poverty, Employment and Economic Growth*, London, International Institute of Islamic Thought.
- Hukumar Zakka da Hubusi to Jihar Kano, (ND), *Aikace-Aikacen Hukumar, Nasarorinta da Irin Ci Gabada aka Samu,Tun Daga Lokacin Kafa ta Zuwa Disamba 2004*, Kano, Triumph.
- Ibrahim, Muhammad Sharif and Shahruddeen Amir, (2015), "In Search of an Effective Zakah Institution Management in Kano State Nigeria" in *Journal for Studies in Management and Planning*, vol.1, no 7, www.internationaljournalofresearch.org, 23/12/ 2015, pp, 242-257.
- Ibrahim, Isa (2004), "Poverty Alleviation Program: Islamic Perspective (A Case Study of Kano State), an Unpublished Master's Dissertation Submitted to the School of Post Graduate Studies, Bayero University Kano, Nigeria.
- Kahf, Monzer, (1989), "Zakah: the Unresolved Issues in the Contemporary Fiqh",*Journal of Islamic Economics*, Kuala Lumpur, International Islamic University Malaysia, vol.2, no. 1, www.lib.iiu.edu.my, 10th /11/2015, pp. 1-22.
- Kahf, Monzer, (1995), "Applied Institutional Models for Zakah Collection and Distribution in Islamic Countries and Communities" in El-Asker, Ahmad Abdulfattha and Muhammad Sirajul-Haq (eds), *Institutional Framework of Zakah: Dimensions and Implications*, Jeddah, Islamic Research and Training Institute, pp. 167-192.

- Kani, Abdussalam Muhammad, (2004), "The Impact of Zakah on Poverty Alleviation in the Kano Metropolis", www.kutej.edu.ng, 23/12/ 2015.
- Khan, Muhammad Akram, (1995) "Legal, Administrative and Financial Control", in El-Asker, Ahmad Abdulfattah and Muhammad Sirajul-Haq (eds), *Institutional Framework of Zakah: Dimensions and Implications*, Jeddah, Islamic Research and Training Institute, 1995, pp. 65-102.
- Kano State Zakat and Hubusi Commission (2003), "A Bill for a Law to Provide for the Collection and Distribution of Zakkah and Hubusi in the State and for Other Matters Connected Thereto".
- Kano State Zakat and Hubusi Commission, (2011), "The Comprehensive Achievements/Progress Report from Inception, 2003 to 2011".
- Kwamitin Zakka na Jihar Kano, (1991), *Zakka a Saukake*, Kano, Jola-Ade Printers.
- Paden, John N. (1980), *Sir Ahmad Bello Sardauna of Sokoto Values and Leadership in Nigeria*, Zaria, Hudahuda Publishing Company.
- Raqibuzzaman, M., (1987), *Some Administrative Aspects of the Collection and Distribution of Zakah and the Distributive Effects of the Introduction of Zakah into Modern Economics*, Jeddah, Center for Islamic Economics, King Abdulaziz University.
- Sadeq, Abu al-Hasan, (1994), *A Survey of the Institution of Zakah: Issues, Theories and Administration*, Jeddah, Islamic Development Bank, Islamic Research and Training Institute.
- Wali, Hasan Nuhu, (2003), "Utilisation of Zakah and Islamic Endowment Funds for Poverty Reduction: A Case Study of Zakat and Hubusi Commission Kano State Nigeria", in *Journal of Economic and Sustainable Development*, vol.4, no. 18, www.iiste.org, 28th-11-2015, pp, 141-147
- Yusufari, Mamman Lawan, (2004), "Shari'ah Implementation in Kano State" Paper Presented at the International Conference on the Implementation of Shari'a in a Democracy: The Nigerian Experience, Jointly organized by the Centre for the Study of Islam and Democracy, Washington D.C., and the Centre for Islamic Legal Studies, Ahmadu Bello University Zaria.