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SHARIAH AND SOCIAL RECONSTRUCTIONS IN NORTHERN NIGERIA: EVIDENCE FROM NIGER STATE ZAKAT AND ENDOWMENT BOARD (2001-2017)

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ABSTRACT

The Niger State of Nigeria is one of the twelve northern states of the federation which adopts Shariah as a legal system during the fourth republic amidst several social challenges. The state emphasizes social reconstructions in its approaches to Shariah implementation and hence, establishes Zakat and Endowment Board for collection and distribution of zakat items to reconcile the society through poverty alleviation. An even distribution of wealth through zakat is hoped to reduce the rate of crime in the region. Northern Nigeria is studied because shariah is practiced only in that region, hence this paper examines the activities of the Board within the time frame of 2001-2017 which was the period of active application of the re-introduced Islamic Criminal Law in the region to identify the level at which the aims of its establishment had been achieved. The historical research method was used in carrying out this study. The authors read previous literature related to the work for background information and further interviewed stakeholders in the government and beneficiaries of the program. The result of the literature and information from the interviewee were analyzed and discussed, and the findings of the work revealed that if Muslim individuals and concerned Muslim organizations did not stand up to strengthen the institution of Zakat in Niger state in particular and in the shariah compliant states in general, the institution will be a shadow of itself. If poverty shall be alleviated through a veritable institution of zakat to reduce the rate of crime in the society, it is recommended that Formidable Islamic organizations in the state such as Jamaatu Nasrullahi-l Fātih Society of Nigeria (NASFAT) and Federation of Muslim Women Organization of Nigeria (FOMWAN) should collectively work on creating an independent zakat board.

Keywords: *Shariah, Social Reconstruction, Zakat, Poverty alleviation, Nigeria*

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Introduction

The survival of Nigeria is undoubtedly threatened by many problems with poverty at the peak consequence of population explosion and other factors. To save the country from self-destruction, efforts are being made to develop a vision of a country that will be better than the existing one. This will help in having a society where social justice for all people prevails, a society where the needs and desires of individuals are not confined to them, and a society where individuals will see the failure of their community as his failure and its success as his success. This informed the establishment of various poverty alleviation programs including the Directorate for Food, Roads and Rural Infrastructure (DFRRI), National Directorate of Employment (NDE), Better Life Program (BLP), People's Bank of Nigeria (PBN), Community Banks Program, Family Support Program (FSP) and Family Economic Advancement Program (FEAP). Most of these programs have failed because for example, between 2004 and 2009, poverty in Nigeria rose from 0.43 to 0.49, and between June and November 2021, more than additional one million Nigerians fall within the poverty line. Hence, the need to assess the shariah-driven zakat program for poverty alleviation in the country among other means of social reconciliation. In the year 1999, some states in the northern part of Nigeria pioneered by Zamfara state, considered expanding the jurisdiction of the Shariah Courts to try issues of criminal offenses. Niger was among the eleven states that adopted shariah as its legal system along with Zamfara with emphasis on the application of Islamic Criminal Law following the provision of the Maliki School. Niger, with few other states, introduced some agencies of social reconciliation for a holistic application of shariah. Among the agencies introduced include Zakat and Endowment Board (ZEB) which was established in Niger State on the 3rd of September 2001 under the Niger State of Nigeria Law No 10 of 2001, to provide for the collection and distribution of zakat wealth. This paper navigates the activities of the board within the period 2001 to 2017 to establish the extent to which the implementation of Shariah in the concerned states has reduced the level of poverty in the state and consequently reduced the rate of crime in the states.

The Practice of Shariah in Nigeria

Shariah (Islamic law) was considered the law of the land in what later became the Northern states of the country years before the British conquest of what is later known as Nigeria. On January 1, 1900, when the British occupied Northern Nigeria, Shariah had already prospered in the North as a well-defined and formidable legal system functioning as the only indigenous legal system in the same way it was to be found at that time only in Arabia (Naniya, 2002). Sodiq (1992) observed that with the coming of the colonialists, a limitation was placed on the jurisdictions of the Shariah Courts in punishment. There was a total abolition of mutilation and torture, and other penalties were subject to the requirements that they were not repugnant to natural justice and humanity. The adoption of the Northern Nigeria Penal Code after the Independence of 1960 further watered down the practice of Islamic Criminal Law in Nigeria. The Penal Code and the legal institutions inherited from the British Colonial Administration were hitherto, considered incapable of curtailing the prevalence of social problems such as corruption, poverty injustice, nepotism, prostitution, alcoholism, drug abuse, and gambling in the society.

Shittu (2015) observed that Muslims in Northern Nigeria began to witness the shortcomings of the Penal Code as it could not occupy the position of the pure Islamic Criminal Law because punishments for the offenses in the penal code are different from what is obtainable under Islamic Criminal Law. The Muslims therefore, considered a re-introduction of the shariah as a way out of the stumbling block militating against the development of the country. In response to the yearnings of the people, the Zamfara state government re-introduced the application of a comprehensive Islamic Law on the 27th of January 2000 with the expansion of the jurisdiction of Shariah Courts to hear matters of criminal offenses and the enactment of a Shariah Penal Code to replace the existing Northern Nigeria Penal Code (Peters, 2003). Niger state, being a Muslim-dominated state, joined eleven other states in the implementation of Shariah in the year 2000. This came against the background of the proliferation of various vices and the high level of poverty that threaten the development of the state in particular and

the unity of the country in general. Ostiens (2002), Ibrahim and Princeton (2004), Tabi'u, (2004) and Ostiens, and Umar (2007) all identify social reconstruction as one of the goals of re-introducing the shariah in the northern states of Nigeria.

Literature on shariah in Nigeria is extensive. While some write to examine the origin, form, and structure of the shariah at different times in the country, others write in favor of or against its application. For styles and challenges, Tabi'u (1988), Kumo (1977), and Arikewuyo (2003) reviewed the status of shariah in the pre and post-colonial era. Having established the variance in the practice of the law with the Nigerian democratic system, they identify the need for the law alongside some general problems militating against its successful implementation in Nigeria. Discussing new trends in the Shariah implementation in Nigeria, Peters (2003) and Shittu (2015) appraise the application of the Islamic Criminal Law in Northern Nigeria from Independence up to the period after 1999 when Shariah was re-introduced. The emphasis of these works is on the application of the law on criminal offenses such as theft, fornication, and homicide, as against its utility for social reconstruction such as poverty alleviation, prohibition of gambling, and prostitution. Quadri (2000), Akintola (2001), and Shehu (2010) review the introduction of sharia in Zamfara and some other northern states to identify problems militating against its full implementation in Nigeria. Ibrahim (2004) reflects on the practice of shariah with emphasis on the trial of Amina Lawal, Ahmad Ibrahim, and Fatima Usman. The author discusses the need for legal reform. Ostiens (2007) appraises the Shariah Penal Codes, the Shariah Criminal Procedures, and other legal documents of the shariah implementing states in his five volumes of work. In the third volume of his work, he identifies sanitizing society from corruption, liquor, gambling, and prostitution, unhealthy influence from the media, unscrupulous market practices, and alleviating poverty among others, as the goal of Shariah implementation in Nigeria. Ostien's work is central to this paper as it identifies the alleviation of poverty as the goal of the Shariah implementation. The work is equally a critical standpoint that provides a framework for this study.

The Need for Social Reconstructions in Northern Nigeria

Social reconstruction is concerned with promoting peaceful coexistence and unity within society and in the context of this paper, it means promoting peaceful coexistence through poverty alleviation in Nigeria. In 1960 when Nigeria got its independence, the country was rightly convinced that it held a responsibility to promote the social, political, and economic welfare of its people. Nigeria, therefore, tried to set in place strong centralized states with elaborate bureaucratic structures extending from top to bottom, with one political party influencing every sphere of society's life to harness all energies and resources needed to speedily end Nigeria's economic backwardness and solve its formidable ethnic problems. Poverty, between the 1960s and early 1970s, was lower as few people were below the poverty line in Nigeria. During this period, Nigeria experienced steady economic growth and relative stability. The economy and per capita income grew steadily as the agricultural, industrial, and even public sectors absorbed most of the labor force (Bello *et al.*, 2009). After three or more decades of independence, Nigeria has remained underdeveloped socially, economically, and politically with the majority of its people living in poverty in the form of poor health, unemployment, sustained hunger, and malnutrition.

The poverty incidence started rising in the late 1970s when the economy experienced difficulties as a result of the oil shock, deteriorating terms of trade, debt overhang, and macroeconomic instability. In the mid-1980s the poverty rate in Nigeria was high with about 43% of Nigeria's population living below the poverty line between 1985 and 1986. It rose to 53% and 61% in 1996 and 1997 respectively. By 1999, about 66% lived below the poverty line, making Nigeria the 54th on the Human Poverty Index (HPI) and among the twenty poorest nations in the world (CBN Bullion 2003). The northern state of Nigeria is recorded to have the highest poverty rate. As of 2019, Niger state in the north has a poverty rate of 66.1%, and today environmental decay and ethnic violence are living experiences in most parts of the country. Foreign aid projects have collapsed and there is widespread evidence of large-scale corruption in Nigeria's social, political, and economic institutions (Heanychukwu and Elias, 2019). The reason for this backwardness is that Nigeria's effort at development was built on the wrong foundations with the concerned people not adequately consulted. Through rigid laws that do not consider the peculiarities of the society, the state hampered the development of voluntary social groups and

associations which would have contributed to the development of their communities. In the long run, such a restrictive policy has proven detrimental to the entire socio-economic fabric in Nigeria. It is argued that, since Nigeria's pursuit of progress was built on the wrong foundations, there is a need to rebuild Nigeria on a new foundation and hence, the need for social reconstruction.

Shariah in Niger State

On the 22nd day of February 2000, the House of Assembly of Niger State passed a bill to amend the Penal Code Law cap 94 law of Niger State. In section 68A (2) of the amended laws, the amendment was made to punishment on theft, robbery, adultery, defamation, drinking or drunkenness, culpable homicide, rape, and causing hurt or grievous hurt. Section 68A (3) provides the condition for which a convict could be punished for offenses under subsection two as amended. By the end of the year 2001, the Niger State Shariah Implementation Program includes the following;

1. Changing the Area Courts into Shariah Courts, these Shariah Courts are saddled with the responsibility of applying Islamic law only.
2. Amending the Northern Nigeria Penal Code, to allow the application of Islamic Criminal Law on anybody that professes the Muslim faith.
3. Directing appeals in all cases decided in the Shariah Courts of the state to the state's Shariah Court of Appeal.
4. Sanitizing the state from the selling and consumption of liquor, and
5. Establishing some Islamic State agencies.

It is in fulfillment of the State Shariah implementation Program of establishing some Islamic State Agencies that the Niger State Zakat and Endowment Board was established.

Niger State Zakat and Endowment Board

Zakat is a determined percentage of wealth that is prescribed by Allah to be removed from a certain quantity of wealth and be distributed among specific and deserving categories of people (Az Zuhayli, n.d.). Zulfiqar (2011) observed that Zakat makes the wealth of the giver grow and makes his soul clean. It equally makes the wealth of the receiver grow. Emphasizing the obligation of Zakat, An-Nawawi (n. d.) observed that anyone who does not pay zakat based on denying its obligation is considered a disbeliever except if that person is new to Islam or has lived all his/her life far from sources of information. In that case, he/she should first be made aware of the importance of the obligation of zakat. If he/she insists on denying it, then that is disbelief, because the obligation of zakat is basic to this religion, without which Islam becomes annulled. Whoever denies this obligation denies the words of Allah and His Messenger and therefore is a disbeliever. It is on this basis that shariah-compliant states in Nigeria consider the constitution of the zakat institution a necessity.

The Niger State Zakat and Endowment Board (NSZEB) was established on 3 September 2001 to perform the functions of collecting, administrating, and distributing zakat (Ndagi, 2012). The board was equally given the following powers:

1. To organize the administrative and financial affairs of the state and to manage all other activities of the Board.
2. To collect up to 60% of the Zakat due, leaving 40% to the payee to be distributed to his entitled close relations.
3. To require, accept and approve zakat declarations from persons eligible to pay zakat.
4. To constitute such some committees as may be necessary through which complaints of non-payment of zakat can be referred and determined.
5. To make policies, plan rules, and regulations necessary for the conduct of its affairs and the realization of its objectives.
6. To invest zakat funds surplus in ways that will meet the objectives of the Board and serve the purposes of zakat.
7. To prosecute, through the office of the Attorney General such persons who are eligible but refused to pay zakat.

8. To maintain account(s) with Bank(s) into which zakat funds and resources of the Bank shall be kept and run.
9. To exercise such other powers necessary for the due discharge of its functions following the provisions of the shariah.

Methodology

This paper examines how the management of zakat affects poverty alleviation and how it helps in reducing the rate of crime and reconciling citizens in Niger State, Nigeria. It adopts both primary and secondary data sources to gather relevant information. The primary data was collected using a structured interview survey. This is to gather first-hand information with a large representative beneficiary of zakat. About 250 respondents representing an adequate sample size, answer questions about their economic conditions before and after being a beneficiary, and the purpose for which zakat collected was used. Demographic information relating to gender, age, occupation, and the location were also collected. The structured interview was carried out three (3) days a week for four (4) consecutive weeks at the office of NSZEB, beginning from 10 am to 4 pm each day. The interview was carried out between 20th April 2017 and 19th May 2017. Similarly, members of staff of NSZEB were interviewed within the aforementioned timeframe. Information relating to the conduct, collection, management, and disbursement of zakat were also collected. The secondary data was sourced from the archive of the NSZEB. It contains information about the total sum of zakat collected, the sum disbursed, the total number of beneficiaries, demographic distributions, and how the zakat was disbursed. Information was also gathered about the challenges facing the board. The secondary data constitutes the majority of the data used for this study. The data were analyzed using descriptive data analysis techniques including tables and charts.

Analyses of Collection and Distribution of Zakat Items under the Niger State Zakat and Endowment Board 2001-2017

The board commenced the collection and distribution of zakat items in the month of September, 2001 across the eight emirates of the state. Below is a summary of zakat distribution from 2001 to 2017

Table 1: Zakat Distribution Estimates (In Nigerian Naira ₦) Between 2001 and 2017

Year	Cash	Grains (Bags)	Value of Grains in Naira	Beneficiaries
2001	5,947,000	-	-	236
2002	4,856,000	-	-	226
2003	4,522,000	-	-	151
2004	4,500,000	-	-	180
2005	2,345,490	524.5	N 2,622,500	1,568
2006	2,743,000	471	N 2,350,000	958
2007	692,600	1,083.5	N 5, 417,500	341
2008	1,494,040	774.5	N 3,872,500	406
2009	1,399,510	1,384.5	N 6,922,500	664
2010	2,612,370	1,335	N 6,657,000	1,123
2011	2,246,931	3,006.5	N 18,093,000	1,524
2012	1,434,300	1,965	N 13,761,200	1,713
2013	1,721,000	1,967	N 13,769,000	1,610
2014	1,363,000	1,838.5	N 14,708,000	1,726
2015	2,147,000	1,517	N 15,170,000	1,022
2016	1,670,000	1,399.5	N 16,794,000	826
2017	232,000	864.5	N 10,374,000	620
TOTAL	N 41,926,241	18,150.5	N130,475,200	14,894

Source: Office of the Accountant, Zakat and Endowment Board, Minna, Niger State.

The table above shows the estimates of zakat items distribution over seventeen (17) years from the inception of NSZEB. During this time, more than forty-one million naira was distributed in cash to different categories of beneficiaries. Similarly, more than eighteen thousand bags of grains such as maize, guinea-corn, and wheat valued more than one hundred and thirty million naira were also distributed. About fifteen thousand people benefited from the zakat and endowment fund across the state. In total, an estimated sum of one hundred and seventy-two million was distributed to the poor. This shows that 76% of the total was distributed as food support. The figure below depicts the proportion of zakat distributed as cash and grains.

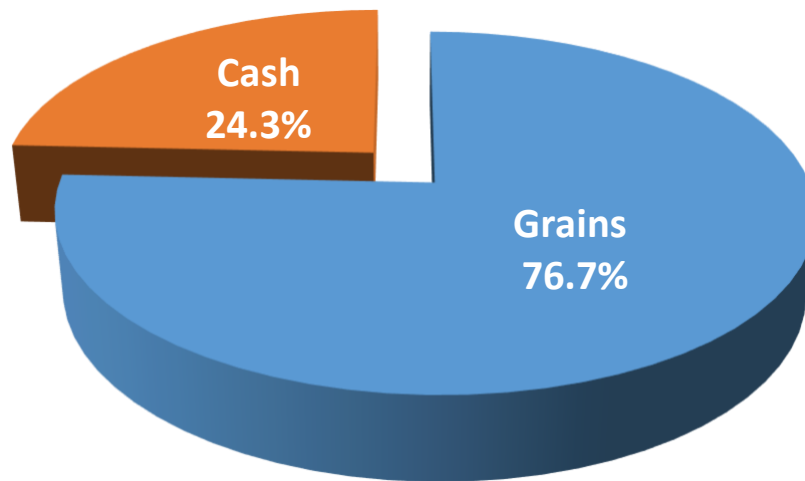


Figure 1: Proportion of Zakat Distributed as Food Support and Seed Investment

As shown in Figure 1 above, grains take the largest fraction of the pie chart which explains that zakat is largely distributed to address the food crisis in the state. This large percentage is justifiable. Niger State ranked 15th out of 37 according to the Localized Food Insecurity Index (LFII) (Fraym, 2020), meaning that the state is suffering from a food insecurity problem. Conversely, only 24% of zakat which represents only a small fraction was used to finance investment. This implies fewer numbers of people were engaged in productive activities relative to those who were given food aids.

Looking at the size and population of Niger state, it is worth noting that the estimate of zakat collected falls short of its potential. However, a critical look at the poverty profile of the state would suggest otherwise. The poverty headcount rate is currently at 66.11% according to the 2019 Nigerian Living Standards Survey (NLSS) (NBS, 2020). Similarly, the figure signals one of the significant challenges faced by NSZEB in the collection of zakat. That is, only a handful of the rich are willing to pay what is due of their wealth to the poor because of the poor orientation on the religious and social importance of payment of zakat. This is also evident in the trends of zakat distribution, as it has been quite unstable. Figure 2 below shows this trend.

The figure below illustrates patterns in the zakat distribution. The distribution of zakat was relatively stable in the first six years, however with somewhat upward trends. Zakat items distributed briefly declined in the year 2008 but sustained an upward trend until 2011. In 2012, there was another decline, but it quickly rebounds and maintained upward trajectories until 2017 when the value declined almost to the level recorded in 2010.

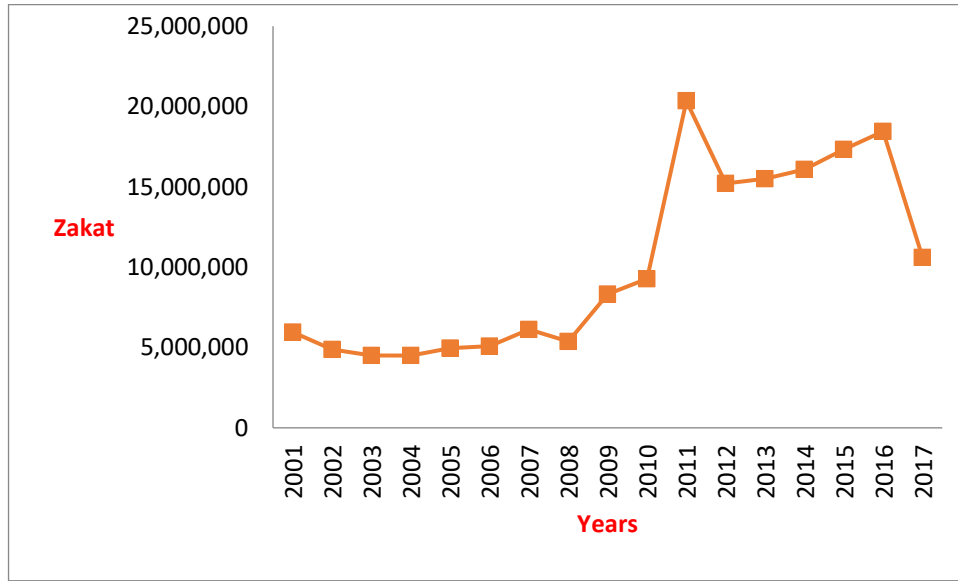


Figure 2: Annual Estimates of Zakat Distribution

Political factors constitute another reason for the low and unstable collection and distribution of zakat. Some elected governors show political will while others display inadequate determination just because they consider promoting the project to be a promotion of the glory of their predecessors. The table below shows the amount of zakat collected and distributed during the tenure of the three governors during the period of study. The administration of Abdul Qadir Abdullahi Kure showed a lot of promises with the highest amount of zakat collection (N24,913,490). However, succeeding administrations failed to keep up with the standard recorded by their predecessor because what was collected as zakat between 2015 and 2017 reduced and the number of beneficiaries also reduced from 9,107 to 6,468 as shown in the table below.

Table 2: Zakat Collection and Distribution under three Governors

Year	Administration	Zakat Collected & Distributed (Cash)	Zakat Collected & Distributed (Grains)	Beneficiaries
2001-2006	Abdul Qadir Abdullah Kure	24,913,490	995.5	24
2007-2014	Muhammad Aliyu Babangida (Talba)	12,963,751	13,353	9,107
2015-2017	Abubakar Sani Bello (Abu lolo)	4,049,000	3,781	6,468

The above discussion on the variance in the amount collected and distributed during three successive administrations shows the level of commitment to the project. For instance, at the inception, the commitment was high with an annual average of N4,152,648. In the administration of Muhammad Aliyu Babangida (Talba), the annual average collected was N1,620,469. Finally, during the administration of Abubakar Sani Bello (Abu lolo), an average of N1,349,667 was collected annually. The dwindling nature of the zakat collection threatens its sustainability and the major reason for this retrogression, as gathered orally, is the nonchalant attitude of the successive governments.

Equally, between 2001 and 2006, N24,913,490 was distributed to 3,319 poor people. Individuals collected on average N75,000 each. This is enough to set up a micro-business in Nigeria. Between 2007 and 2014, N12,963,751 was distributed among 9,107 beneficiaries with an average of N14,000 per recipient. Between 2015 and 2017, N4,049,000 was shared among 6,468 recipients with an estimate of N626 per person. Considering the Nigerian economy, this is not sufficient for lunch much that is above

N1,000 in most of the Nigerian eateries less meeting the objectives of zakat in empowering the poor to be in a state to give zakat in subsequent years because the current *nisab* for zakat in Nigerian currency as at April 2022 was N2,197,680.

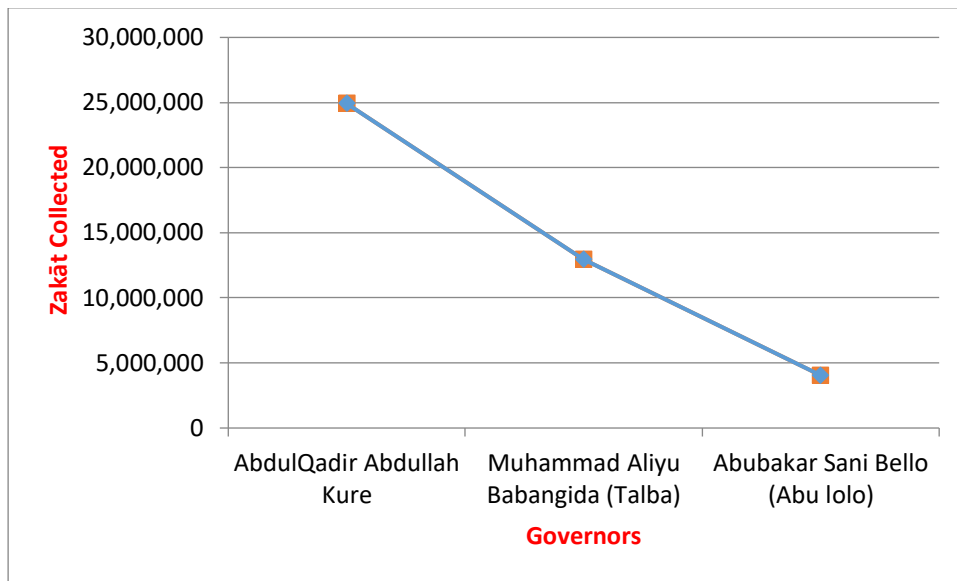


Figure 3: Zakat Collection during three Administrations

In a structured interview conducted with members of staff of the Board, the following are gathered as some of the problems facing the board:

1. Government's nonchalant attitudes towards the program,
2. Inadequate means of transportation for effective access to people in remote areas and collection of goods,
3. Poor staffing. In an interview with a member of the Board and a lecturer with the Niger State College of Education, Minna, he mentioned that majority of the staff working with the Board are casual workers who take their salary from their other places of work and take allowances from the Zakat Board. The allowance given to them is taken from the zakat proceedings when collected as zakat officials
4. There is a shallow awareness of the existence of the Zakat Board and the obligation for the payment of zakat in Islam. The more people know about the board's existence and its potential, the more proceeds the board gets, and
5. The unavailability of a warehouse is a militating factor against the success of the program. The board needs a warehouse with the necessary storage facilities to store grains before the time of their distribution. In an interaction with the chairman of the board, some of the grains collected got spoilt before the time of their distribution because there is no place of proper storage for them.

Recommendation

Findings of the research revealed that if Muslims and concerned non-Muslims in the society did not stand up to rescue the situation, the institution of zakat in Niger State will be a history and the whole project would be a shadow of itself. It is to this background that this study recommends the following:

1. Formidable Islamic organizations in the state such as the Federation of Muslim Women Organisation of Nigeria (FOMWAN), Jama'atu Nasrul Islam Society of Nigeria (JNI), And the Jamaatu Nasrullahil Fatih Society of Nigeria (NASFAT) should make a collective effort to rescue the institution from collapsing by constituting a Joint Zakat Board Management. If the Board is adequately managed, it could finance itself without any assistance from the government.

2. There is a need for the creation of awareness in the State. Spiritual leaders should be saddled with the responsibility of tailoring their propagation towards the education of the masses on the relevance and necessity of the institution of zakat in the state.
3. The amount benefitted by recipients is not sufficient to achieve the economic objective of zakat. Instead of sharing the amount gathered piecemeal, a substantial amount should be given to a few individuals, and they should be assisted to establish a business or improve on their existing business so that they will be competent to give zakat in subsequent years.
4. The idea of the institution of zakat as a means of poverty alleviation in society should be extended to other states of the federation. The institution should not be left to the hands of the Shariah implementation states since it is now suggested that concerned Islamic organizations should henceforth, manage the Board.

Conclusion

Muslims the world over believe in the practice of a perfect religion that has the institution of zakat entrenched except when constrained. This is because the practice of this essential pillar of Islam is not only a rewarding act but also a divine and effective strategy for poverty alleviation. Muslims in Niger State agree that their lifestyle should be dictated by the shariah of which the collection and distribution of zakat are to form an integral part. The NSZEB, constituted for the execution of the institution of zakat in the State started on good ground and it was relatively promising except that with the change of government that informed the change in political will, the board was gradually crippled. This circumstance needs to be addressed by the community because zakat is important to society.

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