IV. ATTEMPTS TO ESTABLISH AN ISLAMIC ECONOMY

Islam was established as the religion of the court and the ruling class in most of the pre-colonial states of the Bilād al-Sūdān. Outside the ruling sphere, Muslim traders and scholars established communities, sometimes with the blessing of the ruler, sometimes invited by local societies. During the course of time, two rather distinctive “Islamic spheres” developed in the Bilād al-Sūdān, one urban, the other rural. Urban Muslim scholars were usually tied to the court and fed by the ruler, rural Muslim scholars usually rejected being tied to the ruling strata and tried either to accommodate themselves within the local society or to fence themselves off and practice Islam among themselves. Whereas the “Islamic sphere” of the urban scholars had to be negotiated with and accommodated to the will and influence of the local rulers, the “Islamic sphere” of the rural scholars was in most cases a rather autonomous sphere. However, both these “Islamic spheres” were, on the one hand, restricted — either by the influence of the ruler or the local society — but, on the other hand, open to both new influences from abroad as well as the surrounding communities. In both cases, one can identify an attempt to gradually establish an “Islamic economy” where both Muslim law and Islamic ethics could prevail. Such a process, in most cases, was pursued through the accommodation of Islamic tradition with the local one. However, the contextualisation of local — but also foreign — traditions and innovations resulted in criticism among some scholarly communities, which in the end led to a clash between those who supported and those who rejected the “mixing” of Islamic and local traditions. I will discuss the situation among Muslim communities in non-Muslim societies as well as almsgiving in general in Chapter VII, whereas in the next three Chapters (IV–VI) the focus will be on the attempts by various Muslim rulers in the Bilād al-Sūdān to introduce the collection of zakāt.

As has been argued in the previous chapter, some of the Islamic reform movements, such as that of the Almoravids during the 11th century and Nāṣir al-Dīn’s movement of the 17th century, had the introduction of an Islamic order, including the introduction of an “Islamic tax system” and collection of zakāt, on their political agenda. However, in both cases, as well as in the case of the Songhay Empire during the reign of the Askiyas, the realisation of this goal was much more difficult in practice than when outlined in the legal treatises of the scholars. Thus, in all pre-18th-century sub-Saharan Muslim states, the collection of taxes and tribute was rather haphazard and the collection, control and distribution of zakāt by the various governments was dubious in the light of the sources and literature available.
In this chapter, some 17th- to 19th-century Muslim states and their attempts to introduce the levy of zakāt will be discussed. Most of these states were established as the outcome of Islamic militant reform movements, such as Bundu, Futa Jallon, Futa Toro as well as the Sokoto Caliphate, the Dīna of Masina and the Umarian (Tukoloor) Empire. Some of these states, such as Bundu, have been identified as the spiritual and political successors and offspring of Nāṣir al-Dīn’s movement in the Western Sahara and the Western Sahel savannah. Most researchers identify these states as “Islamic states”, i.e., where the Islamic order had been established. The position of zakāt in other Islamic states, which were ruled by Muslim rulers but which had not emerged or been established through a militant movement, such as Borno, Mandara as well as various kingdoms in the eastern part of the Bilād al-Sūdān, will also be outlined.

Following a narrow definition of an “Islamic state”, one could argue that the establishment of a “pure” Islamic order has occurred rather seldom – by such a definition only the community of the Prophet in Medina would be equal to the ideal Islamic state. However, such a narrow definition does not reflect the state of affairs in the Islamic world nor does it correlate with the self-assessment of a Muslim ruler or those Muslim scholars in favour of political-cum-religious state of affairs. As has already been emphasised in Chapter II, most, if not all Muslim states, including the Umayyad and Abbasid Caliphates, based their political and economic structures on the incorporation and reformulation of other, non-Arabic and “non-Islamic” traditions and systems. It is therefore not surprising that the common scenario in the Bilād al-Sūdān was the accommodation, not the rejection, of non-Islamic political and economic traditions. Such a “mixed reality” included the persistence of pre-Islamic political, economic and social structures alongside attempts to introduce Islamic political, legal and fiscal systems, which – usually – did not have a deep impact on the structures of such states. However, the balance between those scholars who approved and those who rejected the “mixing” was a delicate one throughout the Islamic world and also in the Bilād al-Sūdān. Critical Muslim scholars, who generally lived in rural communities away from the influence of the court and the rulers, usually argued for a revival of “true” Islam and, in the end, the need to establish a “genuine” Islamic state. The cases of Borno and the Dīna of Masina are interesting insofar as these states seemed to have succeeded in establishing an Islamic order (although in the case

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1 An example of this is by Tahir (1989: 213) on the background of the Islamic militant reform movement in Hausaland:

“The ‘Uthmānīya jihād movement [i.e., the movement of Usman dan Fodio in Hausaland] was the ultimate consequence of the socio-religious disputes which had been going on among the ‘ulamā in the 17th and 18th century Central Sudan. The points of contention were the question of Islamisation of certain Muslims and the moral and social malaise of the society.”
of the *Diina*, it only survived for a few decades). In contrast, the case of the Umarian state and Samori’s first state provide examples of the problems of establishing an Islamic state — and thus an Islamic order.

**Towards an Islamic State? – The Case of Bundu**

West Africa witnessed the eruption of several major *jiḥāds* (‘holy wars’) or militant reform movements across the Sudan savannah in the 18th and 19th centuries. Each *jiḥād* represented the emerging interests of a militant, rural Islamic community, and resulted in both substantial conversion of the peasantry and widespread social change. The leaders of the *jiḥāds* were usually renowned scholars who were committed to the comprehensive Islamisation of their respective societies; that is, they endeavoured to bring government and social order into conformity with Islamic law. The polity of (Futa) Bundu, located in what is now eastern Senegal along the border with Mali, was established in the late 17th century, and ostensibly maintained its form of government until 1905. Although Bundu was the creation of the convergent forces of Islam and commerce in the Senegambia, its particular synthesis was unique for its regional and historical context. According to Gomez, this was because Bundu was established by Muslim clerics during the *jiḥād* phase as a land of Islam; yet, this was not achieved through the vehicle of holy war.² According to Clark, in contrast to other Muslim Senegambian and Guinean FulBe societies, the Bundanke FulBe were never known for their piety and learning and Bundu was, from its beginnings, “a theocratic state in name only, never in practice.”³

Bundu was established by FulBe (Torodbe) migrants from Futa Toro who were inspired by the mid-17th-century Islamic revolt of Nāṣir al-Dīn in Futa Toro.⁴ However, although Mālik Sy and his followers (commonly known as the Sissibé) sought to establish an *almamate* (imamate or Islamic state) in the Upper Senegal Valley through *jiḥād*, in the end they achieved their goal without the use of military force. Instead, Mālik Sy received permission from the Soninke *tunka* (‘leader’) of Gujaaga to set up a polity in c. 1690. In fact, as Gomez has pointed out, Mālik Sy was able to establish a confederation of clerical villages.⁵ Thus, state formation in Bundu was accomplished without *jiḥād*, without an internal Muslim revolution, and without a theocratic government or commitment to Islam.

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³ Clark 1996: 2.
⁴ The direct link between Nāṣir al-Dīn and Mālik Sy is being contested by Gomez. See Gomez 1985. On the Torodbe, see further page 117.
Bundu was a state based on ethnicity, family, secular power and accumulated wealth, rather than Islamic order. However, the religious background was still important: the core community had been established as a Muslim enclave within a non-Muslim society. As a consequence, Mâlik Sy took the title of almany (al-imâm) and Bundu therefore became an almanyate. Mâlik Sy's descendants and followers also took the title of almany (almaami), but, according to Clark, more for prestigious reasons and practicability than from a strong, idealistic commitment to Islam and religious leadership.

According to Gomez, however, something approaching an Islamic order can be identified for Bundu, yet Gomez himself underlines the lack of adequate sources to verify his claim. During the reign of Mâlik Sy (c. 1699–1715), taxes were said to have been collected, although Gomez is not able to identify the nature of the taxation. In fact, Gomez is doubtful whether Mâlik Sy introduced Islamic taxation at all. Instead, laws on taxation as well as on other administrative matters are known to have been enacted as late as during the reign of Ahmadi Gaye (Amadi Gai, c. 1764–86). According to Gomez then, there was no substantive distinction between what the Muslim FulBe and non-Muslim Fadube (the Wolof population in Bundu) paid to the state, "... although the former was probably referred to as zakât, while non-Muslims paid jizya."

According to Willis, one aim of Mâlik Sy was to transform Bundu into a place of refuge for all those peoples of the Senegal-Mali region who wished to share an identity of religious feeling. The introduction of an Islamic order would thus have facilitated a policy towards the establishment of an Islamic state, and a combination of the arguments of Willis and Gomez might provide a hypothesis for the introduction of Islamic taxation.

Willis stresses that Turudiya, the Torodbe FulBe clerisy, was not an ethnic category but rather a métier: "The Torodbe clerisy evolved out of that mass of rootless peoples who perceived in Islam a source of cultural identity" and were

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6 According to Gomez, Mâlik Sy had not adopted the title almany but eliman (Gomez 1985: 549). It was one of his successors, Ahmadi Gaye, who adopted the title of almaami (Gomez 1985: 551; Gomez 1987: 71). In fact, however, both titles were derived from the Arabic al-imâm. To avoid confusion, the term imâm will be used in the discussion on Bundu when referring to the ruler in general, whereas the title almany when referring to a particular ruler.


9 Gomez 1992: 56; no references cited.

10 Willis 1978: 201.

11 Willis 1978: 196.
"... those who acquired 'ilm ('knowledge'), resided in towns, and refused to engage in occupations regarded as degrading." Torodbe Muslims, in Bundu as elsewhere in the Sudan savannah, were of eclectic social and ethnic origins. Their common denominator was that they subsisted almost entirely off the charity of others, their epithet was "sons of the calabash". In order to sustain their meagre existence, Torodbe students went begging each morning, and to be a Torodbe came to reflect the practice of living off public charity as well as of travelling in groups throughout the Futa region after the completion of their Qur'anic studies. One such Torodbe movement, the one led by Malik Sy, was to culminate in the establishment of a jamā'a ('community' or 'state') in Bundu. But as noted by Willis, the Sissibe jamā'a led by Malik Sy was soon to develop into a multi-ethnic community, attracting Torodbe and Fulbe clans, in addition to Wolof, Sarakholle and Diawara.

Another interpretation of the transformation of Bundu is put forward by Levtzion. Although the ruling dynasty in Bundu had been established by a Muslim scholar, his successors dropped their religious calling to become secular rulers. However, due to the impact of the successful militant reform movements in Futa Jallon and Futa Toro in the 18th century, Islam in Bundu was invigorated. Ahmadi Gaye, the great-grandson of Malik Sy, followed his neighbours in assuming the title of almaamy (instead of eliman or almany as his predecessors had been styled). He is said to have attempted a reform of the state and is remembered as the first ruler who established a better organised and more permanent administration. Similar remarks have also been put forward by Gomez, who stated that it was Ahmadi Gaye who was the first ruler of Bundu to follow the shari'a in matters of taxation and civil order and to organise a police agency and qā'ī courts throughout the state. Yet, as Levtzion has pointed out, Ahmadi Gaye’s reforms of the 1770s did not have a lasting impact and by 1795 the imām of Bundu had reverted to the middle position between Islam and traditionalism. Gomez notes a series of revolts led by clerics against the rulers of Bundu, possibly indicating a failure of the ruler to embrace the shari'a. When Mungo Park travelled through Bundu at the end of the 18th century, his local informants told Park that the ruler was only Muslim in name yet Muslim law and order seemed to have been well established:

Their government differs from that of the Mandingoes chiefly in this, that they are more immediately under the influence of the Mahomedan laws: for all the chief men

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12 Willis 1978: 197.
Islamic taxation did not argue "since the zakåt is a fard ('obligation'), it is unthinkable that the Bundunkobe did not pay zakåt." An obligation is a moral ideal, but to actually implement Islamic taxation is a totally different matter – and usually painfully difficult to

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16 Park 1983: 44–45. Earlier in his account, Park (1983: 39) noted that the ruler "... was called Almami, a Moorish name, though I was told that he was not a Mahomedan, but a Kafir, or Pagan."

17 Park 1983: 45. In fact, Park (1983: 45) underlined the rather peaceful co-existence between Muslim and non-Muslim inhabitants of Bundu:

"In the exercise of their faith, however, they are not very intolerant towards such of their countrymen as still retain their ancient superstitions. Religious persecution is not known among them."

It could be argued that such a policy of non-persecution in Bundu was the visible sign of a still existing Suwarian tradition among the Muslim scholars, namely that of rejecting military conflict when propagating for the spread of Islam. On the Suwarian tradition, see further Chapter VII.

18 Willis 1978: 206.

achieve, as has been argued in the previous chapter. Gomez himself notes that it is entirely possible that the collection of religious and secular revenue was arbitrary and subject to illegalities.20

Gomez has tried to establish the case for the existence of Islamic taxation in Bundu. The core of his argument is that Bundu can be identified as an Islamic state and that such a state would have based its taxation on Islamic law. According to Gomez’s sources, the Bundunke government levied the ‘ushr, the “tenth” (or tithe) on harvest. Further, the imām received a tenth of all salt arriving from the Atlantic coast. As Gomez states, ‘ushr is a constituent part of zakāt, namely the zakāt on farm products. The same notion is valid for the “tax” on salt traders—as they were Muslims they had, according to Islamic law, to pay zakāt on their merchandise.21 Yet, it can be argued that the tax on trade articles was rather high. Although the rules of zakāt on trade articles vary among the four schools of Islamic law, a Muslim trader, in general, would have to pay 2.5 per cent and not ten per cent.22 A different interpretation from Gomez’s with regard to the tax on salt traders is that they had to pay tolls (of ten per cent in accordance with Islamic law), but then the traders would have been non-Muslims. (However, this interpretation is refuted by Gomez who states that the merchants were Muslim Bundunke merchants.) Interestingly, there are no references to taxation on FulBe herds although, according to Islamic law, a Muslim animal owner would be obliged to pay zakāt on his herds.

Concerning the collection of ‘ushr from the various settlements, Gomez’s sources suggest that the village heads carried their contributions after the harvest to the town where the imām resided. However, it seems as if such a collection was kept up for only a short time. According to Gomez, difficulties arose when Sissibé heads of principal towns and villages began collecting revenues for themselves. Finally, after almany Bokar Saada’s death in 1885, Bundu was more or less partitioned into numerous zones of influence, where individual “princes”, based in their hometowns, extended their authority into nearby villages, thus eroding the centralised collection of ‘ushr. As a consequence, ‘ushr only occasionally reached the imām.23

However, Gomez noted that the “religious taxes or revenue” (‘ushr and zakāt) would not permit the imām to finance his wars and other pursuits. He therefore needed additional income, which in Islamic law is described as “secular revenue” and consisted of three main types: tribute (fay‘), booty (ghanīma) and

20 Gomez 1992: 107. Similar arguments were raised by Robinson 2000: 133.
the poll tax (jizya). According to Mālikī law, one-fifth (khums) of the booty was to be delivered to the bayt al-māl, the public treasury, but there are sources for Bundu indicating that the almaami received one-half of it. Tribute was regularly imposed upon the vanquished, whereas non-Muslim traders, such as French merchants, had to pay jizya. Again, Gomez’s interpretation can be countered by stating that the ten percent paid by non-Muslim traders was equivalent to the toll of ten per cent, which, according to Mālikī law every non-Muslim trader had to pay when entering a Muslim state.

Gomez has been able to present a rudimentary picture of taxation in Bundu. Yet, was taxation in Bundu based on an Islamic order and was it organised within an Islamic state? Unfortunately, Gomez has not been able to obtain any references for the outline of the public treasury. One could even argue that such an institution was not established in Bundu, or, perhaps the main income to the public treasury came through income other than zakāt? Gomez himself points to the possibility that booty generated the most important revenue for the state, which could explain the reason for the erosion of the centralised collection of `ushr.

Clark has pointed out that Bundu was not an “Islamic state” in its narrow sense (although one could claim that the ruling class in Bundu certainly perceived themselves as Muslim rulers) and has underlined that the Bundunke FulBe comprised a minority, whose leaders used religion for their political and economic interests, and to secure ties with their jihādic FulBe neighbours in Futa Toro and Futa Jallon. The attacks and raids by Futa Bundu, often undertaken under the guise of jihād, constantly expanded the borders of the polity, and increased the numbers of non-FulBe and non-Muslim people in the imamate – and thus the income of the public treasury through secular revenue.

The Bundu FulBe practiced a mixed economy of agriculture, livestock herding and commerce. The Sy family established several large agricultural villages, populated by their slaves (which they had secured as their share of the booty from warfare). The ruling dynasty theoretically owned all the land of Bundu; effective control of the land, however, operated at the village level with local Muslim FulBe chiefs, appointed by the inām and his relatives, distributing plots and arbitrating most land disputes. Most of all, as Clark stresses, cattle, more than Islam, was the centre of Bundu FulBe identity. Cattle served several functions in

26 Aghnides 1916: 314. Gomez noted the existence of a specific office of collection agents which existed at certain times and localities in Bundunke history. However, these ṣāhibs also collected their zakāt-on-trade-goods dues from the Muslims; see further Aghnides 1916: 422.
the economy and society, among others as payment of tribute and taxes. However, which taxes were paid using cattle – 'ushr or zakāt? If zakāt, then the cattle herds were, in fact, taxed – which contradicts the statement of Gomez.

Yet, it was trade that proved to be the backbone of the state. Bundu was situated at the crossroads of trade routes linking the desert-side of the western part of the Bilād al-Sūdān, coastal Senegambia and the Guinean forest zones and the leaders of Bundu controlled the trade. Producing agricultural and crafts goods for exchange, levying taxes on trade and production, and furnishing provisions for caravans helped to provide the ruling Muslim FulBe elite with a considerable and dependable income. The expansion and transformation of Bundu from a small polity into a large, influential, and prosperous state was made possible through the income from secular revenue, which was used, among other things, to obtain European firearms. These weapons were used to maintain, strengthen and expand Bundu hegemony as well as to defend the state against invasions of the non-Muslim Bambara (Bamana) of Karta (Kaarta) and to protect the trade routes. However, European firearms were also a factor in the endemic civil wars among the various branches of the Sissibe family that plagued the area in the late 18th and the 19th century.

**Mixed Reality – The Case of Mandara**

General descriptions of the development of Islam in West Africa usually do not include Mandara in their overviews. However, as will be pointed out in this survey, the process of Islamisation in Mandara is to be included as an interesting example of “Islamisation from above”. Yet, it will be argued that this process resembled the general trend in the Sudan savannah, namely the formal conversion of a ruler and his attempt to introduce Islamic law and order.

The first mention of an entity called Mandara is in d’Anania’s 1573 description. Mandara (or Wandala, as the kingdom also was called) emerged as a political unit south of the Kingdom of Borno in the Mandara mountains. From time to time Mandara was said to have been a vassal and under the influence of Borno, but from the 17th century onwards – at the latest – Mandara was an independent kingdom. About 1723/24, during the reign of tlikse (‘king’) Bukar Aji (or Aaji, c. 1719/20–42/43 according to Forkl, but c. 1715–37 according to Barkindo), Islam was introduced at the court, the king converted to Islam and is remembered as having introduced Muslim innovations, such as circumcision,
prayer, fasting and almsgiving. Islam was introduced into Mandara from Borno and Bornoan influence was also felt in the political sphere. An example of the influence of Borno in Mandara was that, with Islamisation, many titles were replaced with those of Borno origin and the title of the king was changed to mai. According to Barkindo, the main impact of Islamisation during the time of Mai Bukar Aji was the strengthening of the position of the king and the process of centralisation. Islam was said to have become the state religion, introduced from above, yet according to Forkl, the process of centralisation did not lead to Islamisation but a change from a “sacral early state” to a “centralised, primary secular mature state”.

As a result of the introduction of Islam, the ruler became, at least in theory, an “absolute monarch” (Barkindo), to whom all the land belonged and to whom tribute of all kinds was paid either directly or through his officials. However, the sacredness of the office of the tlikse, which had its origin in the mystical origin of the kingdom, continued in the Islamic period, but the method of regulating succession disputes was changed by introducing the practice of cutting the ears off all possible rival princes once the successor had been chosen. What did change due to the introduction of Islam at the court was that Muslim scholars were included in the political organisation of the state, five of them receiving religious titles. However, the titled Muslim scholars had no influence on the nomination of the tlikse and it is also unclear whether they had any influence as legal advisors, their main duty being the interpretation of legal terms in accordance with the shari'a.

According to Forkl, the impact of Islamisation was much less felt in the political and administrative sphere of Mandara than outlined by Barkindo. Before the introduction of Islam, Mandara was made up of four “imperial” provinces, each controlled by different sons of the slizha (tlija), the magic-religious head of Mandara and keeper of the ancestral cults, who served as governors in the provinces and sent a share of the collected tribute to the ruler. Only in 1844, during the reign of Bukaran Arbaana (or Maibakara Narbāna, c. 1844–95), was the system of administration changed: the four provinces were broken up and the four governorships were abolished. Instead, smaller districts or fiefs were carved out, their administration put in the hands of title-holders and officials, who received – but also lost – their positions depending on the will and pleasure of the

31 Fisher 1975: 130.
35 Barkindo 1989: 133.
tlikse. The administrative system in Mandara resembled that in Borno and in Hausaland to a large extent, including absentee fief-holders, who resided in the capital of Mandara, Doulo or Dulau, and their agents or representatives in the fiefs, called makajiha (equivalent to the chima ganas in Borno). In fact, as Barkindo has pointed out, this process had already started during the 18th century when the tlikse, by the end of that century, had started to appoint the makajiha.

Further doubts about Mandara having become an Islamic state are indicated by a survey of the origins and tasks of the title-holders as well as the nature and function of taxation. In fact, most of the titles in Mandara were of pre-Islamic origin, apart from the five Muslim offices at the court. One of the key positions in the administration was the tidle, the administrative head of Doulo. The title seemed to have emerged during the 17th century and by the 19th century the officeholder had grown into an important functionary with assistants in all parts of the state. The task of the tidle was to collect taxes on all processed foodstuffs (“not directly produced from the earth”), such as butter, milk, fruits and groundnut cakes. He was supposed to remit the revenue to the tlikse – after taking his percentage – who redistributed it to the other dignitaries in the capital. Other functionaries who had the task of collecting tribute in foodstuffs for the ruler were the barguma (chief butcher and tax collector on meat at the markets) and the igza zayewa (collector of taxes on “products of the earth” brought to the market).

Although some kinds of taxes and tributes were collected in Mandara, the revenue collected through taxes did not constitute the main and most important part of the income of the tlikse. Instead, the main bulk of the revenue was made up of war booty, returns from the kourgis (“state slave settlements”), taxes/dues on markets and production fees, as well as customs paid by traders. In fact, it is questionable whether there existed an elaborated system of taxation in Mandara at all. Forkl noted the transfer of tribute from the provinces to the capital, but concluded that, due to the administrative re-organisation of 1844, the whole system degenerated into a kind of despotic rule (Willkürherrschaft) by the fief-holders. Forkl’s reaches his conclusion by referring to the judgement of the local chroniclers – while tlikse/mai Bladi (c. 1760–77/78) and, to some extent Bukaran Arbaana, are presented as open-handed patrons of widows, orphans and beggars, mai ‘Umar (c. 1895–1911) is presented as their exploiter.

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The sources for a reconstruction of the system of taxation are more than sparse, written sources on revenue collection are completely lacking. However, there are some notions about the introduction of an Islamic inspired (?) system of taxation. According to Barkindo, all Muslim farmers paid zakât to the tîkse or his representative at harvest time. Zakât was, however, only collected in grain, as one of Forkl’s manuscripts declared:

The sultan gives order (to his officials) just as he wishes, and they command their people. When the commoners are farming, they [the officials] take from them the sâr of sorghum. They [the officials] collect it and send it to the sultan. This is the sadaqa of the land.

As Forkl has noted, a sâr was a grain measure used by the Shuwa Arabs, being the size of a calabash of three hand span and three fingers. As in Borno, the tax was called sadaqa, but was equivalent to the zakât or tsaka, as it was called by the Mandara. A late 19th-century manuscript (EM IV) on the “duties of the emirs of Mandara to the sultan and the duties of the sultans to their emirs” clearly indicates that the tax collected after the harvest was the tithe (‘ushr). Yet was this tax an Islamic innovation? In pre-Islamic Mandara, each of the four governors controlled a granary, the grain of which was distributed in times of famines to the poor and needy. Although it is not known how the grain for these granaries was collected, it is plausible that it was a part of an annual tribute. Again, the tsaka was said to have been stored in local granaries before delivery to the court. It is therefore not impossible that the tsaka as such was a reformulation of the pre-Islamic tribute, in other words an adaptation of an Islamic ideal to local customs.

However, it seems as if the delivery of cattle was of much more importance for the ruler than the collection of the grain tithe. Both the manuscript EM IV as well as Barkindo put much emphasis on the various numbers of cattle which were to be given at various times and occasions to the ruler. According to the estimates of Barkindo, the ruler would thus have received at least some 160 cattle and about 200 rams in a year, in addition to unspecified amounts of butter, firewood and grass.

41 Barkindo 1989: 196.
42 Forkl 1995: 446.
44 Forkl 1995: 488.
46 Forkl 1995: 43.
Although Muslim farmers paid *tsaka* (*zakāt*), the system of taxation was, in
general, not Islamic. The tribute paid by the cattle owners was not based upon
Islamic law nor was the remuneration paid by the non-Muslim population,
described as *jizya* or its equivalent. In fact, Barkindo even suggests that the
impact of Islam was rather slight until the colonial period, as he concluded that its
impact was most felt among men in urban centres whereas pre-Islamic practices
still prevailed in rural areas and among women.\textsuperscript{48}

A further critical remark about the possible impact of the supposed Islamic
order in Mandara derives from a survey concerning the expenses of the ruler.
Barkindo noted that most of what the *tlıkse* gathered in revenue was soon re-
distributed among his followers, yet, it has to be underlined that those who
benefited from the collected goods, tributes and taxes were mostly the fief-holders
and other administrative and political and military officials, not the commoners.
At Ramadân, every member of the *alamaha*, the council of state, was given one
cow and all the Muslim scholars were given eight head of cattle to share among
them. In addition, throughout the month of Ramadân, both the nobles and the
Muslim clerics expected to be fed with choice dishes by the *tlıkse*. During the
festival of *‘Id al-kabîr* (*‘Id al-aḍḥâ), one ram was given to each member of the
*alamaha* as well as to every Muslim scholar. Gifts had to be given to other
members of the royal family and their descendants as well as new clothes for
everybody connected with the *tlıkse*. On a daily basis, the *tlıkse* had to provide the
food for the hundreds in his entourage.\textsuperscript{49} Not surprisingly, the main bulk of the
grain needed at the court was not derived from *‘ushr*-sources but through the
cultivation at the state slave settlements.\textsuperscript{50}

The impact of Islam in the spheres of the moral obligation of the ruler to care
for his subjects is equally problematic. As noted before, some of the Muslim
rulers in Mandara were known for helping the poor and the needy. However, as
Forkl has pointed out, what he termed as “philanthropic activities” did not only
derive from Islamic ethics but were as much (if not mainly) derived from the
sacred nature of the position of the ruler and his pre-Islamic obligation to redistribu-
tute his income and had much more in common with the reciprocal principles of
the “early state”.\textsuperscript{51}

\textsuperscript{48} Barkindo 1989: 140. According to German estimates, during the early 20th century, some
40,000 out of 310,000 inhabitants in Mandara were Muslims, see Westermann 1913: 89.
\textsuperscript{49} Barkindo 1989: 196.
\textsuperscript{51} Forkl 1995: 91–92, 433.
From Divine to Muslim kingship: Där Für, Wadai, Där Silva and Där Masālit

In the region between the Nile and Lake Chad, the emergence of states and political units is much less known than for the western and central parts of the Bilād al-Sūdān. Though most of the region was rather inhospitable for a settled way of life, a few places, such as in and around the Jabal Marra mountains in Där Für, appear to have offered a nuclear area favourable for state formation. A further handicap for a historical reconstruction of the history of the eastern part of the Bilād al-Sūdān is the lack of sources; recorded traditions are only about two hundred years old. Oral traditions do tell the story of the Dājū and Tunjūr dynasties, which were said to have ruled over Där Für and Wadai, and some archaeological and linguistic evidence can be presented to prove the validity of these traditions, but nothing is known about the states and dynasties as such. However, it has been argued that both dynasties were non-Muslim ones, although Muslim activity in the region certainly was present during the reign of the Tunjūr.

In the 16th century, the Tunjūr Empire controlled both Där Für and Wadai, but broke up after 1580 when local groups in Där Für and Wadai began to link up with Muslim traders to create their own imperial and commercial networks. In Wadai, this change is linked with the Islamic propaganda of one ṣāliḥ (‘man of piety’) ‘Abd al-Karīm, who was a Ja‘āfī immigrant from Shandi (Shendi) on the Nile. He was said to have been the governor of a province under the Tunjūr king, Dājūd. Some time in the early 17th century (about 1611 according to Barth and 1635 to Nachtigal), ‘Abd al-Karīm, inspired by Islam, led a revolt against the Tunjūr who were expelled to Kanem. He established a new dynasty which derived its support from the Maba peoples of Wadai.52

In Där Für, the disappearance of the Tunjūr is somewhat blurred by oral tradition. According to the tradition, a dynastic link is suggested between the Tunjūr and their successors, the Kayra (Keira), through the person of a “Wise Stranger”, Ahmad al-Ma‘ṣīr. However, O’Fahey suggests that a Für or Kayra kingdom existed in Jabal Marra as early as the 15th century and would have been contemporary with the Tunjūr empire in northern Där Für. According to O’Fahey’s hypothesis, the Kayra ruling dynasty would have been already connected to the Tunjūr by dynastic marriage by the 16th century and would have filled the political vacuum after the collapse of the Tunjūr state.53

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52 O’Fahey & Spaulding 1974: 111.
53 O’Fahey & Spaulding 1974: 117. The Kayra dynasty ruled until the Egyptian invasion of Där Für in 1874. Thereafter Där Für was ruled by Egyptian and Mahdist governors for about 24 years. From 1898 to 1916, Där Für was ruled by ‘Afl Dinār.
Kapteijns and Spaulding have emphasised the fact that the states in the eastern part of the Bilād al-Sūdān had similar political and administrative structures, at least during the 19th century. First, there existed the general division between the rulers and the commoners. By the 19th century, the rulers had established their authority and dominance over any group of commoners by laying claim to both the land as well as to the resources that it produced. The dominance of the ruling elite was realised through the use – or threat of the use – of force. As a consequence, peace had to be bought by the subjects each successive season through payments in the form of labour service and tax payments. Second, logistical problems that were caused by the levy of taxes were solved in similar ways. Goods which were light and portable and thus were potentially exportable goods, such as honey, butter, dates, salt, cloth, cattle or camels, could be collected throughout the kingdoms and be delivered and eventually stored at the royal court. Bulky goods with a relatively low value, such as grain, was stored and used locally. Third, the fundamentals of the political-cum-religious ideology of the state were centred around the continual reconstruction of social hierarchy which was manifested through the redistribution of wealth the from the rulers to subjects in form of ceremonial gifts and sacrificial meat.54

a. Där Fūr

During the reign of the Kayra dynasty, the Där Fūr state was based on a mixture of divine and Islamic kingship. According to Spaulding, Där Fūr as well as the other Eastern Sudanic kingdoms were defined as being Islamic lands. The state ideology of these kingdoms was structured to serve two aspects of the social dynamic. First, Islam provided a set of general integrative forms that expressed the corporate unity and excellence of society in its relations with the outside world. Second, the ideological forms characteristic of the Eastern Sudanic kingdoms were hierarchical in structure and particularistic in their ramifications. This idiom, which was based upon the notion of divine kingship, according to Spaulding, served to justify the authority of the king as well as to rationalise the cultural diversities within the polyethnic state.55 Its most important annual festival, the great national festival jalūd al-naḥās (‘Covering of the kettledrums’) every February or March was a mixture of Fūr and Islamic rites which included the reading of the Qurān, the re-covering of the royal drums as well as sacrifices at the graves of both Muslim and non-Muslim kings.56 Another example of the

54 Kapteijns & Spaulding 1988: 8–9, 22.
55 Spaulding 2000: 120–121.
56 A description of the festival is given by Nachtigal (1971: 338–339), who, among others, remarked that a prescribed number of cattle was moved to the capitel from all regions in the
remnants of divine kingship was the festival at the beginning of the rainy season when the king, together with his court, went out of his palace and symbolically made several holes in a field to indicate the beginning of the farming season. A third example of the divine nature of the Kayra dynasty was manifested in the physical and symbolic structure of the palace, the fāshir, illustrating the political and spiritual order within the state.58 There were also the taboos surrounding the sultan’s person and the royal family. Most important, however, was the dual existence of Islamic and customary law. The latter was practiced by the chiefs and elders and was especially referred to in criminal cases. In civil cases, such as inheritance and marriage, Islamic law prevailed although in certain areas, such as female rights of inheritance, local custom instead of Islamic law applied.59

According to Nachtigal, it was Dālī, the son of Ahmad al-Ma‘qīr and the first ruler of the Kayra line, who established the most fundamental Kayra institutions, such as the administrative division of the state into four provinces as well as the codification of the laws and customs of the Kayra kingdom in the so-called ‘Book of Daali’, kitāb Dālī. These laws were not based upon the shari‘a and some researchers have concluded that Dālī’s code was rather an attempt to reconcile Fur custom with the shari‘a according the Mālikī interpretation.60

The traditions credit one of Dālī’s successors, Sulaymān (c. 1660–80), with the introduction of Islam as the state cult, with building mosques for his subjects and encouraging Islamic practices. Yet the Islamisation of the Kayra state was a slow process – Sulaymān himself is remembered first and foremost as a warrior and conqueror. Pre-Islamic beliefs co-existed with Islam at the court up until the end of the Kayra state in 1874. The adoption of Islam by the Kayra was probably of little significance to the mass of the Fūr and did not affect their attitude to their rulers.61 Yet, by the end of the 18th century, the aba kuuri, ‘the lord of obedi-
sance’, which was the sacred title of the Kayra king, had also become “Sultan of Dār Fūr, model of the Muslim princes, successor of the Prophet of God, the example of justice and piety, guardian of the two holy places”. The Kayra rulers

country. This cattle, it was said, was being earmarked as sadaqah, i.e., as “a memorial sacrifice to the dead kings of Darfur.”

57 The fāshir was also called bayt al-jībāya or ‘the house of the tribute’. However, the name was symbolic as most of the annual revenue was stored in special granaries and store-houses throughout the kingdom. Only the records of the tax collectors as well as statements on storage and distribution were sent to the capital. See further O’Fahey 1980: 26.

58 O’Fahey & Spaulding 1974: 118, 144–149.


60 O’Fahey & Spaulding 1974: 119.

had thus become Muslim rulers without an internal revolution or reform and thus had not abolished but incorporated pre-Islamic traditions.62

As in much of the Sudan savannah, the spread of Islam is attributed to the itinerant holy men. These holy men were a heterogeneous group with diverse and varied accomplishments, running from highly-educated to local, barely literate fuqahā'. The position of the fuqahā' within the Darfurian state and establishment was ambiguous: they were not part of it, but on the other hand, served it as kātibs, qādis and imāms. Occasionally they acted as mediators between the rulers and the subjects, yet the Muslim scholars were also ultimately subordinate to the political authority. Being literate and learned men, the fuqahā' brought to the sultan their skills in literacy, divination, and magic as well as their knowledge of Muslim law and procedure. In exchange, the rulers offered land and privileges.63 The relationship between the holy men and the secular power was to be enshrined later in legal formulas, so-called hāqūras,64 which could include the granting of lands, rights and tax immunities and resembled similar praxis in Borno, Dăr Māsālit and Sinnar. The grantee of a hāqūra was usually exempted by the sultan from both the canonical taxes (zakāt and fīrār) and the various customary dues (al-šubul al-ādīya) which he instead collected.65 According to O’Fahey, in some cases the grants appear to have developed into a form of waqf or religious endowment for the maintenance of a mosque and the family of the holy man.66 Royal grants enabled free mobility, thus giving the opportunity for holy men to participate in commerce. In addition, these grants gave the grantee the right to organise markets. According to Spaulding, the ensuing spread of a money economy made possible a form of speculation in grain which caused many families of cultivators to become permanently indebted. Another effect of the hāqūra system controlled

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64 According to O’Fahey (1980), a hāqūra was an estate, usually comprising a number of villages, less often a group of nomads, granted by the sultan to a member of his family, a title-holder or a faqīh. O’Fahey’s suggests the hāqūra system was an indigenous Sudanic practice although it was expressed in the terminology used in the Islamic heartlands a concession (īqṭā’) by a ruler of ownership or usufructuary rights.
65 Some of these certificates are presented, translated and discussed in O’Fahey 1990 and 1992. See, for example, Document C (O’Fahey 1990: 82–83): “They [i.e. the grantee and his ‘house’] do not owe either zakāh or fīrār. [There is no due] from them kayl or shayl, and all the customary dues ...”; or Document 5 (O’Fahey 1992: 87): “I have forgiven them completely, dam, fisq, zindā, hāmil, nār, qutn, zakāh and fīrār.” Similar documents and certificates from Kordofān are translated in O’Fahey & Abu Shouk 1999.
66 O’Fahey & Spaulding 1974: 167; O’Fahey 1980: 55. However, at least in Sinnar, the land was granted only as freehold (mīlīk), not in waqf. See Holt 1975: 56. In Borno, Koyam shaykhs initially received the support of the ruler, but land itself does not seem to have been given, whether in mīlīk or waqf. On the other hand, tax exemption was common for the community of clerics in Borno. See Fisher 1975: 112–113.
by holy men was that the concept of private property in land was introduced within the communities of holy men, and a rudimentary market in real estate was born as the rich began to buy out the poor.\footnote{Spaulding 2000: 123.}

Estates as well as charters of privilege were also handed over to members of the nobility and state administration. However, in contrast to the estates of holy men or the religious nobility, the administrative estates were only exempt from paying \textit{al-subul al-`adiya} or customary taxes but not \textit{al-ahkâm al-sharî'ya} or Qur'ânic taxes. In addition, the holders of administrative estates had no exclusive legal jurisdiction over their tenants.\footnote{O'Fahey 1980: 60.}

According to O'Fahey, most of the charters of privileges within the religious sphere were granted to individual Muslim scholars and their kin. Only a few documents in Dâr Fùr refer to endowments of institutions and only in one charter did the term \textit{waqf} appear, although several other charters included the support of a mosque and Qur'ânic school (although not referring to or using the term \textit{waqf}).\footnote{O'Fahey 1980: 52-54, 65.}

Dâr Fùr cannot be identified as a “pure” Islamic state, yet some of its institutions were clearly based on an Islamic order.\footnote{O'Fahey 1980: 60.} The centralisation of power in the hands of the ruling dynasty was accomplished through the adaption of pre-mortem lineal succession through the institution of \textit{khalîfa} or a nominated successor. Another example of the influence of the Islamic order was in the system of taxation, although a pre-Islamic foundation of taxation cannot be ruled out. Spaulding identifies Islam within the eastern Sudanic setting as corporate and communal. According to him, a person’s place in society was first and foremost defined in relation to the king, yet it was the way of life of the king that determined the position of the subject:

... all obedient subjects of the exemplary Islamic king were Muslims \textit{by definition} [emphasis mine, HW], irrespective of any empirical deviation between their lifestyles

... The Islam of the subject commoners was defined not necessarily through intellectual knowledge about the faith nor through observance of a life style characteristic of Muslims elsewhere, \textit{but through obedience to the Islamic king} [emphasis mine, HW].\footnote{Spaulding 2000: 121.}

\footnote{Spaulding 2000: 123.}
\footnote{O'Fahey 1980: 52–54, 65.}
\footnote{O'Fahey 1980: 60.}
\footnote{Although, according to Kapteijns, both Dâr Fùr as well as Wadai were Islamic states. On the other hand, Kapteijns notion on “corporate Islam” [paraphrasing Humphrey Fisher] or “Islam in its mixing stage” would underline the fact – as she does herself – that the people were Muslims in the sense that they were subjects of Muslim rulers (but not subjects of an Islamic state), but continued to observe many traditional, non-Islamic religious practices. See further Kapteijns 1985a: 14.}
\footnote{Spaulding 2000: 121.}
As in other pre-colonial states of the Bilād al-Sūdān, taxation was a communal rather than an individual responsibility. In the pre-1874 sultanate of Dār Fūr, the collection of taxes was not centralised; some were kept back to maintain the shartiyyah (‘division head’ of a province), ḍimliyyah (‘district head’ of a division) and other local chiefs. However, during the rule of ‘Alī Dīnār (1898–1916), the fāshir appears to have directly absorbed the major part of the revenue. The most important household taxes were fiṭr (fiṭrā), zakā and takkīya.72 Fiṭr was a poll-tax that was usually paid at the end of Ramadān at the rate of one midd of grain.73 Zakā was a tithe (‘ushr) on grain and animals.74 The grain tithe was also called umm thalāthīn75 or ‘mother of thirty’ since the imposition was usually assessed at a rate of three midd in every thirty. The nīṣba for umm thalāthīn seems to have been 300 midd and a harvest below that sum was not taxed at all.76 Takkīya, on the other hand, was a “money tax” because it was levied in takkīya or strips of cotton cloths, which served as the most widely used medium of exchange throughout the sultanate. However, according to O’Fahey, the exact nature of the takkīya tax is not known. It might have been a household tax assessed on fields under cultivation (in this case it could be regarded as having been equivalent to the kharāj), or a communal levy. In addition to these three taxes, O’Fahey lists some thirty customary dues, most of them known by name only.77

The collection of the taxes, as well as of fines, was the responsibility of the shartiyyah through his ḍimliyyah or the tribal chief. In the villages, it was the task of the fuqarā’ to collect the taxes, part of which were shared by them with the village

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72 In addition, there was, according to Nachtigal, the so-called diwān. This “tax” was levied every four years and varied according to the occupation of the tribes and the yield of the region. For example, agricultural regions would pay this levy in donkey loads of wheat, sorghum or millet. See further Nachtigal 1971: 359.
73 Nachtigal 1971: 358. However, it could be argued that the fiṭr was not a tax at all but a religious obligation, namely the zakāt al-fiṭr. On the other hand, it seems to have been a general feature in the Bilād al-Sūdān to use the term fiṭr or fiṭrā to connote a special tax or imposition.
74 Nachtigal 1971: 358. According to Arkell’s notes, every “house” pays the “salam ed derat” or “gift of the harvest season” to the shartiyyah before threshing, whereas after threshing zekā (zakāt) is paid to the hukkām or village chief (Adelberger 1991: 72).
75 Another name was jibāyat ‘aysh wa-qutun. Elsewhere in the Sudan, the umm thalāthīn was known as rayka. According to Arkell’s information, every crop that reached 10 raykas were taxed at the rate of one rayka per every 10 raykas; one rayka was made up of 30 midd (Adelberger 1991: 72). Nachtigal, however, does not mention this term at all.
76 However, according to Arkell’s information, ‘ushr, i.e., a tithe on all crops under 10 raykas, “is said to have recently been instituted” in Northern Dār Fūr (Adelberger 1991: 73). If a rayka was made up of 30 midd, then 10 raykas would be 300 midd. Does this mean that the nīṣba for grain in Northern Dār Fūr was lower than elsewhere?
Obligatory Almsgiving: An Inquiry into Zakāt

chief, the rest was forwarded to the local and district chiefs.78 The collection was supervised by a class of officials, the jabbayîn under the abul-jabbayîn, who travelled throughout the state. The main administrative responsibility of the abul-jabbayîn was the storage of the revenue. The collection of market dues, maks, and customs tolls, khidma, was the responsibility of the abbo daadinga (also called mālik al-qawwarin or mālik al-makkāsîn) and his officials, the makkāsîn.79 Animal taxes from the nomads, when they could be forced or induced to pay them, were sent directly to the capital al-Fâshir, but only part of the canonical taxes, zakāt (i.e. ‘ushr) and fiṭr (zakāt al-Íîtr), was stored in different localities for the use of the sultan, to whom accounts were forwarded (although none of these accounts have been preserved).80

The tax burden seemed to have been rather heavy – or at least claimed to be so in local oral sources and written texts. One singer recalls in his song that the visit of the jabbayîn had ruined him, other texts are bitter about the exceptionally large containers used by the jabbayîn to measure the grain tax.81 According to De Waal, the tax collectors, especially those on the local and regional level, had no ties to the villagers and thus no sympathy for them. State extractions could be high and, according to De Waal, the opening of state granaries in times of distress was very seldom the case:

There is little in the social system of Darfur’s ancien régime that would have prevented or ameliorated famines ... Grain might be stored in communal zakāt stores in anticipation of a poor year, but famines occurred, then as now, precisely when a succession of poor years depleted stores of grain.82

The reason for the poor performance of the granary-system based on zakāt-grain was revealed by British investigation on the nature of the tax system in Dār Fûr:

On occasions the assessment of crops was “so ridiculously high that in many cases the ushr assessment must have been in excess of the total crop”.83

Two different views on the nature of taxation have been presented by Western researchers. According to O’Fahey, the system was a mixture:

78 O’Fahey 1979: 203.
81 O’Fahey 1980: 101. O’Fahey points out that the use of the heavy levy of grain tax was one reason why the use of money was later preferred. See pages 175–181 for a parallel discussion on the impact of cash payment of taxes in Northern Nigeris.
83 De Waal 1989: 61. Similar views were presented by British investigators in Northern Nigeria, see further Chapter V.
The evidence suggests a picture of medieval variety with the basic Islamic taxes overlaid by a medley of local imposts, customary tolls, “pains and penalties”, with many local variations and, confusingly, many local names.  

A different view is presented by Spaulding, who claims that the system of taxation does reflect the outline of an Islamic system: the collection of Qur’anic taxes on both animals and field products, the collectors being granted a part of the collected revenue as their salary. Also, in accordance with Islamic law, the southern, usually non-Muslim communities were compelled to discharge their tax obligations to the king in non-agricultural products, and whoever failed or refused were liable to punitive raids and selective or mass enslavement.

Generally, the revenues raised internally provided the food and the clothes for the sultan’s staff and the title-holders, who were also maintained by their hâqûras. In addition, provisions for the fâshir came directly from the crown domains in Jabal Marra and Dâr Fongoro. Specialised needs, such as war horses and saddlery, fine clothes, weapons and jewellery had to be satisfied by foreign trade and the taxes upon it. In addition, slave raiding increasingly provided the manpower with which the state was run.

b. Wadai

The emergence of Wadai as an important state in the eastern part of the Bilâd al-Sûdân was connected with a number of factors – the downfall of Sinnâr, a Muslim state in the Nilotic Sudan, during the 18th century, the eastwards expansion of Dâr Fûr into Kordofan and the political weakness of Borno, which resulted in the retreat of Bornoan influence and control in the region east of Lake Chad. During the 18th and 19th centuries, many wars were fought between Dâr Fûr and Wadai, and in the early 19th century the sultan of Dâr Fûr succeeded in replacing the reigning sultan of Wadai with his own candidate and thus, for a short time, became the overlord of Wadai. However, during the reign of Sultan Muḥammad al-Shârîf (c. 1834–58), Wadai recovered its political independence and began its expansion. Of key importance was the close connection between Wadai and the Sanûsî brotherhoods, especially due to the opening of a new trans-Saharan trade route from Wadai to Benghazî. The expansion of the influence of Wadai into the south and the west was of equal importance, during the 19th century Wadai invaded and campaigned against Dâr Tama, Baghirmi, Dâr Runga as well as

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85 Spaulding 2000: 122–123.
86 See further O’Fahey & Spaulding 1974: 156–158.
87 O’Fahey & Spaulding 1974: 159.
88 See further Cordell 1977.
Kanem and Borno, and established satellite sultanates in the southern Chad Basin.  

The first ruler of Wadai, ‘Abd al-Karîm (c. 1635–55), is remembered in the oral traditions of Wadai as jadd al-Islâm (‘renewer of Islam’) and is said to have introduced Islam to his people.  

However, Wadai was not an Islamic state per se but rather, like Dar Fûr, a synthesis of Sudanic and Islamic religious and political elements. A typical “Sudanic element” was the blinding of all brothers of a newly elected sultan: only a healthy ruler could rule the country.

Taxation in Wadai seemed to have been based on an Islamic model. Taxes were collected at Islamic festivals and reflected the Islamic legitimation of the ruler. The revenue was made up through collection of fitra, which developed into a poll-tax collected at the end of Ramadân, as well as zakât on grain and livestock. However, not much is known about the appropriation and basis of calculation, namely whether the various taxes were levied on a per capita basis, a single household or a whole village. It also seems as if the Islamic foundations of the tax system soon changed (or that the pre-Islamic ones re-emerged) at least with regard to the taxation of livestock. According to Meier, livestock breeders did not pay an annual contribution or the tithe (zakât) on animals but had to deliver at more or less regular intervals a certain number of animals. This livestock tax was called djangel or kaffâla (which, in fact, resembles the cattle tax in Hausaland, called jangali). In addition, people had to pay ‘customary dues’, khadamât.

According to Nachtigal, the sinMâlik was the general collector of the corn tax. He received for storage in the capital the royal tax, called salam, which was extended to the whole country and was collected each time a new ruler assumed his office as well as twice a year during the Islamic festivals. The amount of the salam was two mudd of millet [6 kg or half a bushel of pearl millet] per household and was collected from every woman. In addition, he collected from the whole country the fitra, one to two mudd of millet [3–6 kg] per head, and the zakât, which amounted in fertile regions to a full tenth (‘ushr), but in less fertile regions to only half of this (half-‘ushr). The sinMâlik could order the establishment of local communal grain stores, which would be opened in times of scarcity and famine and the grain would be handed out to the poor and needy. However,

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89 See further Cordell 1985.
90 Tubiana 1960: 62.
91 Kapteijns 1985a: 20.
most of the grain collected through the various taxes was transferred to the capital
Abéché, where the “general tax collector”, who stored the grain, resided. The
main bulk of the grain which was stored in the capital was consumed by the ruler
and his court, in addition to what was sent daily from the royal court to residing
foreigners, courtiers and nobles in the capital.94

Nachtigal presents a rare description of the impact of taxation on the local
level which reveals that the above outline of taxation in Wadai varied from place
to place. In fact, the inhabitants of the Kenga district had to pay a total of ten
mu\dd of grain in addition to ‘ushr on special crops:

On the other side of the Buteha […] we reached Kenga, a district of Hajj Ahmed
Tangatanga. […] In the month of Fitr they had to deliver to Hajj Ahmed two mu\dd,
pecks, of dukhun [sorghum] per head; two mu\dd per household were to be given to the
king, and two, also per household, to the fattashi […] who tracks down merissa and
merissa drinkers in the country.95 After that they were also liable to a levy of four
mu\dd, the burmiya, for the king, a further tax called difa, consisting of teqaaq [cotton
textiles] for Hajj Ahmed and the provincial officials, the kodmula, payable in narrower
strips of cotton, and finally, at harvest time, there had to be delivered one tenth of the
cotton, vegetables, fennel etc., the cultivation of which is pursued in the Buteha valley
with great assiduity. Hajj Ahmed, the chief, collected all these taxes, and gave the king
and the other officials their share.96

Taxation was, according to Kapteijns, a check on the exchange potential of the
people. For the central government in both Wadai and Dâr Fûr, the standard
method of tax collection in un- or half-administered borderlands, such as Dâr
Masâlîf, was tax raiding, whereas in the closer administered central provinces,
more regular means were employed. In both cases what was carried off was livesto\ck,
which limited the opportunities of the commoners to engage in trade since
livestock was both an item and a means of exchange. In addition to livestock, the
central governments in Wadai and Dâr Fûr collected a tax called di\wān. The
di\wān was an annual tax which differed from region to region and was to be paid
in those products for which the region was famous. On the local level, people paid
taxes mainly in grain and livestock, but their stores of honey, ghee and tukkīya
(local textiles) were regularly broken into by the collectors of “customary
dues”.97

94 According to French sources, as late as 1912 some 1,400 persons were living in the royal
palace and had to be fed and Nachtigal estimated that at least two thousand bowls were pre-
pared each day for people living outside the palace. See further Meier 1995: 71–72.
95 The functions of the fattashi seems to resemble those of a mu\htasib (‘guardian of the markets
and public morals’).
96 Nachtigal 1971: 91. According to Nachtigal, the levies of salam, difa and kodmula were paid
by women, not men (Nachtigal 1971: 126).
97 Kapteijns 1985a: 38.
There existed no standard or uniform value of currencies, prices or even tax rates in the Eastern Sudanic kingdoms. Instead, the central government used annually to change the rate of taxation as well as tried to impose measures of price control. According to a British colonial report, pre-British Fùr price control aimed to create a scheme of values for commercial transactions. For example, in each village or village group the size of the midd (mudd) of grain was fixed in consultation with the villagers. Thus, the midd varied in size according to the quantity of the harvest or the season of the year. Anyone who altered the size of the midd without the consent of the village leader was subject to the odium of his fellows.98

In effect, however, the local community and the central government only came into contact with each other in matters connected to war, justice and taxation. Local governments were mostly self-governing and their ideal of good government was, according to O’Fahey, ‘... probably as little government as possible.’99

c. Där Silä

Där Silä, or Där Dājū as the region was also known, was one of the sultanates of the Chado-Sudanese frontier, being the southernmost state of a chain of sultanates which formed the border between Där Fùr and Wadai. The historical core of Där Silä was formed by the Dājū, who had originally inhabited Där Fùr, but moved south after the rise of the Tunjūr there. This migration is placed by oral traditions at the beginning of the 18th century, whereas written sources verifying the existence of Där Silä exist only from the 19th century. As in other Eastern Sudanic states, Islam emerged only slowly as the religion of both the nobility and the commoners. Thus, both among the ruling elite and the commoners, customs and beliefs of pre-Islamic origin continued to exist until the early 20th century, such as the “oracle of the termite-hill”, harvest feasts, belief in spirits and rainmaking rituals.100

The few written sources that exist provide only a rudimentary reconstruction of the administrative and tax system that prevailed in pre-colonial Där Silä. As in other Sudanic states, the existence of an estate system and tax immunity was rather widespread, at least since the 19th century. The rulers usually granted land and villages to his councillors as well as to dependent relatives, and the production of those estates was taxed by the grantees for their own benefit. As an outcome, the area around the capital Goz Beida had been divided up into small

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100 Kapteijns 1983b: 448–449.
estates whose owners owed the ruler few, if any, taxes and obligations. In similar ways, outlying areas had also been allocated to members of the nobility, although seemingly not on a very large scale. The end effect of the policy of granting land and tax privileges was, however, the creation of “islands of immunity”, which were no longer under direct government control.\textsuperscript{101}

Those districts and areas which the government controlled had to pay taxes. At least during the 19th century, the system seemed to have been based on Islamic rules. Thus, zakāh (zakāt) and fitra were levied, both in grain. Although Kapteijns does not discuss the difference between these two levies, it is obvious that fitra was the grain payment at the end of Ramadān, i.e., zakāt al-fitr. Livestock was also taxed and, following Islamic law, the tax on livestock was called zakāh. In addition, there were irregular levies of honey, ghee and homespun cotton cloth. One of the most important impost for the state, however, came from taxes on trade.\textsuperscript{102}

However, Kapteijns does not mention the existence of kharāj or a land tax, nor the payment of a poll-tax or jizya by the non-Muslim population. The case of the kharāj is puzzling, as the last ruler of Dār Silā, Bakhtit (1900–16), in one letter to the French commander Hilaire in 1912, criticised the tax burden which had been imposed by the French on his estate. In this letter, Bakhtit refers to the tax as al-kharāj, but is in fact describing the levy of livestock taxes according to the zakāt-rules.\textsuperscript{103}

Tax collection was controlled by agents of the central government, who received part of the collected taxes. The remaining part was divided between the local village chief, who had enforced the actual collection, and the ruler.\textsuperscript{104} The major part of the collected grain and livestock was left on the spot. It was only transferred to the capital when there was use for it, such as during the celebration of Islamic festivals, when the sultan was expected to feed and clothe his relatives, members of the nobility and Muslim scholars as well as to feed those who visited the palace during the festivals. In addition, grain and livestock were used to feed travellers and refugees or to reward dependents, holy men and others. According to Kapteijns, the local zakāt-grain stores were opened during time of distress: in times of war, grain was given to the soldiers; in times of a drought, the grain was

\textsuperscript{101} Kapteijns 1983b: 451.
\textsuperscript{102} Kapteijns 1983b: 452.
\textsuperscript{104} In addition to the collection of taxes, these agents supervised the administration of justice by the local village chiefs, guarded the borders and, if needed, called and organised a general levée. See further Kapteijns 1983b: 451.
distributed to the needy. Although Kapteijns's sources might refer to a functioning system of redistribution during times of distress -- and Kapteijns, in fact, supposes that zakāt-grain was given to the needy to a lesser extent in any year -- I am doubtful about the overall impact and functioning of the system. Unfortunately, no records exist on how much zakāt-grain was consumed in the capital throughout the year. Therefore, one can only speculate on how much grain there was left to distribute "to a lesser extent" every year and how much could be distributed during times of distress. Further, there is little data on any transfer of grain, apart from the local grain stores, to the capital. Was grain moved from a region of plenty to a region of distress or did people move from a drought-hit area to regions of plenty?

A very late pre-colonial document might shed some light on the supposed functioning of the "relief during distress". In 1914 there were famine and disease throughout the Dar Fûr -- Wadai region. In an undated letter from the end of the year, 'Ali Dînâr of Dar Fûr wrote to Bakhît:

With respect to the daughters of Sultan 'Ali Dînâr, one Umm Killa and the other Habbo, their sister has come to us and is now in great comfort and high esteem. It has reached us that scarcity and hardship have befallen the above-mentioned who are there with you, and that there is no one who will see to their comfort.

Even though one might argue that by 1914 the negative impact of French colonialism might have made itself present in Dâr Sîlâ (heavy tribute to be paid by the sultan to the French), it is appalling to note that even members of the royal court were in distress. Perhaps the above-mentioned system of relief had already ceased to function by 1914? However, the French occupation of Dâr Sîlâ occurred only in 1916, and thus the pre-colonial system of taxation must still have been in use. One explanation could be that the system did not function too well in times of distress -- a bad harvest meant a low return of zakāt-grain. A sequence of two or more bad years would easily lead to the erosion of the relief system.

d. Dâr Masâlît

Local tradition in Dâr Masâlît places the initial spread of Islam to the 17th century. Before 1874 there was no administrative unit called Dâr Masâlît. The Masâlît homeland was divided between Dâr Fûr and Wadai and was rather a

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105 Kapteijns 1983b: 452.
106 Document 73, in: Kapteijns & Spaulding 1988: 367. It seems as if at least one Umm Raqîq was able to go to Dâr Fûr, as is evident from document 107. However, the hardship felt by her during the famine seems to have been immense because she was "consoled for all her deaths" in the letter by three princes (Kapteijns & Spaulding 1988: 524).
buffer zone or “no-man’s-land” between these two states. However, after the downfall of Dâr Fûr in 1874, most Masâlît were united by one of their firshas (‘district chiefs’), Hajjâm Hasab Allâh, who obtained a kettledrum, the title of bey, and the right to administer Dâr al-Masâlît in a literal sense with the support of the new Turco-Egyptian regime (the so-called Turkiya). In 1884, after the downfall of the Turkiya in the Nilotic Sudan as well as the downfall of Hajjâm Bey, faqîh Ismâ‘îl ‘Abd al-Nabî founded the Masâlît Sultanate which was to exist as a political unit until 1922.108

As in Borno and Dâr Fûr, the newly established Masâlît Sultanate granted various rights to land and estates. One reason for this was the creation of a new central administration and the emergence of a new ruling elite. The result was a re-definition of the existing division of land, people and other resources. The rulers of Dâr Masâlît therefore allotted different areas of land and groups of people to different members of the new ruling elite. Through such an arrangement, the new elite was provided with an income and at the same time administered the country properly and efficiently on the sultan’s behalf. Kapteijns distinguishes between two kinds of estates, namely small estates or estates of privilege and larger estates or administrative estates. An estate of privilege was a small area of land, usually one to three villages granted by the sultan to a faqîh or close (female) relative. The grantee received the income of the estates. The faqîh was exempted from government taxes and the estate was owned by the grantee, who was usually resident on the estate. As Kapteijns has noted, most of the fuqahâ’ who received such an estate were strangers and foreigners. Masâlît fuqahâ’, on the other hand, were less in need of sultanic support for they had a right to land by the very fact of being Masâlît, and had a customary right to certain dues such as the fitra. In case of the estates granted to (female) relatives, the tax exemption varied – most of the estates were totally exempted, others had to pay half of their taxes to the central government.109

Administrative estates were larger than the estates of privilege. The grantee received administrative and juridical authority over the people of a specific area as well as had the duty to collect taxes. Minor juridical cases were dealt with by the owner of an administrative estate or the district governor. The fines of cases settled on the spot were shared between the local ruler and the governor. The local public treasury, containing mainly grain, goats and turkiya, was at the governor’s disposal. The collection of taxes, such as zakât, was supervised by the governor through his maqdûm (‘slave agent’) and jihâdîya (‘slave soldiers’); the division and redistribution of the tax revenue was also controlled by the governor.

108 Kapteijns 1985a: 18–19, 36, 66–72, 123–137.
109 Kapteijns 1985a: 144–146.
after consultation with the sultan. Of the total amount of millet collected as zakât (‘ushr), one-half was divided among the village shaykh, the mālik (or firsha) and the governor,\(^{110}\) while the other half went to the sultan. The sultan gave orders to distribute part of his share among certain relatives, fiqahā’, royal slaves, and poor and needy commoners. The remainder of the sultan’s share was left with the local rulers, in a special granary, as a source of reserve food.\(^{111}\)

Kapteijns notes an interesting feature about the special granaries. In fact, her description comes rather close to the ideal model of a moral economy put forward by Michael Watts (1983), yet a closer look at Kapteijns description reveals a system of grain loans:

> During the rains, when the new crop was standing in the fields but was not yet ripe, the governor of an estate opened his grain stores for those commoners who had run out of millet. Those who needed millet would come and borrow as much as they needed. After the harvest they returned exactly the same amount of millet as they had borrowed. This practice of borrowing grain was called gurda. On some occasions those who came to borrow millet were asked to participate in a communal labour party on the governor’s fields. During this naţir, they received beer and meat.\(^{112}\)

Through the creation of an estate system, the ruler was provided with a substantial and regular revenue, part of which was redistributed to the subjects, and part of which went to provide for members of the nobility. The estate system tied not only the nobility to the ruler but also the subjects to their governors. Like the ruler, the governors and the nobility used their revenue partly for own consumption, partly for regional exchange and partly as a reserve store for food for themselves and their subjects. According to Kapteijns, the governors usually kept their private grain for themselves during times of distress. However, those commoners who were poor or had failed to plant their grain could approach their governor and borrow grain which was to be repaid at harvest time. This institution was called gurda, its special feature being that the amount to be repaid did not exceed the amount borrowed.\(^{113}\)

The arrangements concerning the collection and distribution of the fitra were different. The men paid their fitra to the faqih who led them in prayer on the ‘Ild al-fitr when the fitra was paid. The women and the children paid to local rulers. During the 1880s, the midd or measure of grain with which the fitra was measured out consisted of a rather small amount (five and a half times two handfuls of grain). However, during the reign of Abbakr Ismā‘īl (1888–1905), the size of the

\(^{110}\) Mālik was the local term for drum chief.


\(^{112}\) Kapteijns 1985a: 298, fn. 122.

\(^{113}\) Kapteijns 1983a: 609.
midd in which the fitra was assessed was increased and the governors were allowed to collect it, which led to resentment among the commoners.\textsuperscript{114}

In addition to the zakāt and the fitra, an animal tax called zakāt al-bahāyim, 'ushūr \textsuperscript{11}, or khidmat al-māl was levied on cattle, goats and sheep. The district governor was responsible for collecting the animal tax. He received the major share, since the sultan only received the number of animals he specifically requested. According to a British enquiry,

... in practice, nothing is taken for three years, but in the fourth year, one mature female animal (cattle, sheep or goat) is taken for every five animals in the herd. The owner of only two or three heads of cattle can clear himself by a payment of sheep and the owner of only a few sheep by a payment of takākī.\textsuperscript{115}

Further, customary dues, referred to as khidmāt or khadāmāt ('services'), constituted another important source of revenue, but were collected on an ad hoc basis.\textsuperscript{116}

According to Kapteijns' investigations, the amount of zakāt and other grain and animals which the sultan physically removed from the local public treasuries varied according to the circumstances, increasing sharply when there were emergencies. Only rarely did the sultan requisition zakāt grain for the use of his family or court, for the sultan had his private fields, called kirsh al-fīl ('the elephant's belly'), which were cultivated and harvested by his subjects. Grantees of administrative estates were each responsible for the cultivation of a part of the "elephant's belly", and organised the labour required by summoning the people of their estates; the grain was stored in the sultan's granaries.\textsuperscript{117}

The rise of the Masālīt Sultanate during the late 19th century was accomplished through the strengthening of the position of the central government with regard to the local nobility. According to Kapteijns, the Kayra government of Dār Für had, in theory, possessed many of the rights which the central government of the Masālīt sultanate was to exercise. In practice, however, the Kayra government had left the local ruler a large degree of autonomy, interfering only in major disputes and in the collection of taxes. In the Masālīt Sultanate, the local rulers kept their Jurisdiction over minor cases and continued to collect taxes, but their power and privileges were negatively affected by the rise of the sultanate, i.e., losing their Juridical authority over the inhabitants of the estates of privilege and having to share their juridical revenue with the governor. In the field of tax collection, the local rulers could no longer collect taxes from the estates of privilege.

\textsuperscript{114} Kapteijns 1985a: 148.
\textsuperscript{115} Cited in Kapteijns 1985a: 148.
\textsuperscript{116} Kapteijns 1983a: 608; Kapteijns 1985a: 150–151.
\textsuperscript{117} Kapteijns 1985a: 149.
or the royal villages and, in addition, received a smaller percentage of the taxes collected. Also, they were supervised in the collection of taxes by slave agents of the central government and lost the authority to establish the midd in which taxes were paid. Most important, the local rulers lost the right to redistribute the surplus which was extracted through taxation.\footnote{Kapteijns 1985a: 162–163.}

However, according to Kapteijns, it was the commoners who were most affected by the new taxation system which came into force during the reign of Abbakr. The commoners came to pay more taxes than before for many reasons. First, taxes were levied more regularly and collected more efficiently than earlier. Second, the size of the midd came to be determined by the central rather than the local government. Third, demands for customary dues and hospitality increased, as did the demands for agricultural labour and those for military service. In sum, Kapteijns argues that more local produce was channelled out of the local community to the central government than before. However, part of the local produce extracted by the central government was redistributed by the sultan – to his administrative personal, his fuqahā', his dependent relatives as well as to the poor and needy but also, to an increasing extent, to his slave soldiers, the jihādīya. The reign of Abbakr was regarded as especially harsh and he was accused of having introduced heavy taxation, particularly the animal tax and the outsize midd al-fitra as well as being cruel in administering justice.\footnote{Kapteijns 1985a: 164–166.} In the end, the Masālît Sultanate was, like Dar Fūr or Wadai, a mixture of Sudanic tradition and Islamic ideals: the sultan was still inaccessible to the commoners and the sultan, as well as his governors, were styled as fathers of their people, beyond the reach of any criticism or the influence of the fuqahā'.

**Drawbacks in the Establishment of an Islamic State**

Several Islamic militant reform movements or jihāds swept over the Sudan savannah during the 18th and 19th centuries. The outcome of these movements was usually the establishment of – or at least an attempt to establish – Islamic states ruled by Muslim scholars and clerics.\footnote{For an outline, see Last 1987; Robinson 2000.} The main difference between these "post-revolutionary" states and the "re-revolutionary" states was that in the former case, the Muslim scholars had a profound political influence – in most cases the new ruling group was made up of scholars, whereas in the latter, local and usually sacred kings and ruling groups dominated. The key argument of the Muslim scholars was that their Islamic states would be ruled through Islamic law,
its administration would be based on Islamic ideals and its revenue would be based upon the levy of religious taxes, such as zakāt and jizya, as well as secular taxes, such as kharāj, custom tolls and dues and khums, the fifth of the war booty. Whereas Nāṣīr al-Dīn failed in the end to establish an Islamic state during the 17th century, later movements were more successful. The most important – as well as the most well-known cases – are the FulBe or Torodbe-led jihad in Futa Jallon during the 1720s, in Futa Toro in the 1770s, in Hausaland at the beginning of the 19th century, in Masina in 1818–19 and, finally, the jihad of al-Hājj ‘Umar Tal during the second half of the 19th century. In addition, the establishment of Muslim rule in Bundu is usually included among the militant reform movements. The aim of the next section is, however, not to revise the history of these movements but to analyse the nature of the – possible – Islamic economy of these states. Was zakāt levied, and how was its collection and distribution organised? Again, the sources and references for the survey are rather sparse, but at least in the case of Masina, there exists a very interesting study by Marion Johnson.

A striking feature of the militant reform movements in West Africa was the key role played by the Torodbe. The Torodbe or the ‘beggars for alms’ were a division of the FulBe, namely the occupational group of Muslim scholars of various origin. According to Kane and Robinson, the term torodbe is derived from the verb toraade, ‘to beg for alms,’ with reference to the Qur’ānic students who supported themselves in that way. However, the original label of “beggers” seems to have been applied to the scholars by the ruling elite, who made fun of them, as is revealed by an oral account of Mammadu Njaari Mben on the relationship between the Torodbe and the Denyanke, the ruling FulBe elite. In his account, Mben tells about the first meeting between a Muslim scholar, who was dressed in rags and had a pitiful appearance, and a member of the ruling elite:

He [i.e. the aristocrat] said to him: [the scholar]: “You are really a very ugly person! What are you among human beings? You are indeed pathetic to look at.” He [the scholar] replied: “What I am is a slave of God.” He [the aristocrat] said in turn: “God certainly has ugly slaves!” [Then the aristocrat introduced the scholar to the king, who also made fun of the scholar.]  

121 However, the ethnic component and background of these movements should not be too emphasised, as Willis already has pointed out. See further Willis 1978 and Barry 1998.
123 Kane & Robinson 1984: 5, 15. However, according others, the term torodbe (sing. torodo) simply signifies “people from Toro” (Willis 1978: 195, fn. 2; Gomez 1985: 540), whereas Clark (1996: 4) notes that the social position of Bundunke torodbe was not based on religion, learning or piety but on family descent, ethnic origins, access to power and accumulated wealth.
Prior to the late 18th century, the Torode lived in dispersed communities or enclaves of practicing Muslims who depended upon neighbouring villages for economic support but enjoyed substantial autonomy in relation to the kings. To outsiders, these communities were viewed as being inhabited by beggars. However, in the Senegambia such Muslim communities included not only Fulbe but also families of Wolof, Soninke and Moorish origin. Although such Muslim communities existed, their impact was rather restricted: the rulers, many nominally Muslims, did not make any attempts to introduce the shari‘a or even respect the autonomy of the Muslim enclaves. In the long run, this situation led to a conflict between the scholars and the rulers and various attempts to establish Islamic states.

a. Futa Jallon

In Futa Jallon there was no state to take over, and the leaders of the jihād had to carry out a process of state building along with their jihād. The imamate at Timbo in Futa Jallon has the reputation of being the first of the new Fulfulde-speaking states to be established by jihād. The jihād arose out of an agreement mainly among scholars but also including merchants and some pastoralist allies. According to Barry, the “Muslim revolution” in Futa Jallon was not an inter-ethnic war but several groups had joined in a common cause. Muslim FulBe, who wanted to abolish taxes and levies on livestock, were joined for the moment by (Muslim) Manding or Jakhanke traders, the Juula. Both parties wanted to create a vast political unit in place of the local Jallonke chiefdoms, which would be able to ensure protection in an era of ever increasing slave trade.

In 1727–28 the reformers under the leadership of Karamoko Alfa or Alfa Ba (died c. 1751) provoked a quarrel with the non-Muslim chiefs of the local farming community and launched a jihād against them. Over the next fifty years, the imamate of Futa Jallon transformed a decentralised Mande society into a centralised federation with mosques, an educational system and Islamic law established in all towns. The imamate was, in fact, a confederation, which was made up of nine provinces (divāl), themselves subdivided into ‘parishes’ (mīsīde) governed by a lamido or ardo, the province by a superior lamido. The head of the imamate was the almami (al-imām). According to G. Vieillard, the country was divided into “fiefs”, but it was the right to control people, who were given in

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127 Barry 1998: 97. Sanneh (1981: 44), on the other hand, emphasises that FulBe ethnic supremacy took precedence over Islam.
128 According to Sanneh (1981: 44) he died 1766.
“fief”, not territory. Just as in other Muslim states, such as in the eastern Bilād al-
Sūdān, where similar administrative structures emerged, these fiefs had the ten-
dency to become territorial.129 Right from the start, however, the power of the
imām, with his headquarters in the capital at Timbo, was substantially limited. The provincial chiefs, who all were appointed generals, enjoyed considerable autonomy. A further check on central power was the Council of Elders, based in the religious capital of Fugumba.130

Alfa Ba’s successor was his cousin and commander-in-chief Ibrâhîm Sori (c. 1751–91). During the 1750s and 1760s Ibrâhîm Sori was engaged in a series of wars against neighbouring states and was at times under heavy pressure. After the elimination of the external threat as well as the consolidation of his political power in 1776, Ibrâhîm Sori adopted the title of almami (al-imām).131 Yet, Ibrâhîm Sori’s attempts to establish an Islamic state failed in the end. Ibrâhîm Sori continued the aggressive policy of Futa Jallon in targeting neighbouring countries under the guise of a holy war, which, in fact, was nothing more than organised slave raiding.132

As long as Alfa Ba was alive, the side effects of military jihād – powerful army, the eclipse of scholars as well as the scramble for wealth – could be kept in check. Early in the jihād there developed two factions, one of which, later called Alfaya, was the party standing for greater commitment to Islam and opposed the more worldly, military and commercial interests of the Soriya party (named after Karamoko Alfa’s cousin Ibrâhîm Sori). The religious and the military faction within the ruling council of the state, the council of the ‘ulamā’, were contesting each other, the main reason for this being the attempt by Ibrâhîm Sori to weaken the position of the council. The council of ‘ulamā’ was in charge of the tithes collected and the booty seized to defray the expenses of the jihād. It was responsible for the administration of the shari‘a and used its prerogatives to try and punish chiefs suspected of laxity. After 1795 the two factions were intermittently involved in civil war.133

Economically, the state depended on the self-contained villages of enslaved Jallonke farmers as well as on Fulbe herders, whose political rights were minimal in the new state. Politically, the goals of the Islamic state were not fulfilled. The imām was relatively powerless in controlling his provincial subordinates. During

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131 Significantly, it was the same year that ‘Abd al-Qādir assumed the same title in Futa Toro.
   As noted, the ruler of Bundu soon followed the example of the two Muslim rulers.
the 19th century, the position of the imām was held alternately by the Alfaya and Soriya factions and, in such circumstances, the power of the aristocratic lineages went unchecked, as did their accumulation of wealth.\textsuperscript{134} The same dyarchy was established at the level of the chiefs of the provinces, again controlled by a council of elders and a local oligarchy.\textsuperscript{135} According to Barry, the “marabout” movement, once it had achieved security within the Futa Jallon region, turned into a religious and military aristocracy actively engaged in slave trading. Slave trading became a monopoly of the state; holy warfare had dropped its religious mask: Islam became an excuse for slave raiding. Those not sold into slavery were rounded up in slave villages called runde; “the creation of these slave villages was the most typical institutional innovation of the new regime during the 18th century.”\textsuperscript{136}

However, being a Muslim meant, on the other hand, the enjoyment of the benefits of the Pax Islamica. The society in Futa Jallon was to be based solidly along political and social lines in accordance with Muslim law. The sale of fellow Muslims was forbidden, which saved the region itself from anarchy and human decimation and turned Futa Jallon into a relatively over-populated region.\textsuperscript{137}

The collection and distribution of zakāt in Futa Jallon has been discussed by Paul Marty. According to his investigations, zakāt, called diakka, zakka and farilla, as well as sadaqa, called assaka, existed. Zakāt was recognised as being obligatory, fard or farilla, and in theory its collection followed Mālikī law. Zakāt-rules were applied to grain, livestock and commercial incomes whereas horses, donkeys and slaves were exempted. However, Marty noted an interesting deviation from the rules concerning the half-ushr of irrigated crops: whereas this rule was applied among the FulBe community at Dinguiraye, it was not applied throughout the rest of Futa Jallon. Special irrigated crops, such as groundnuts, were not taxed at harvest but when sold, a 2.5 per cent of the income was extracted as zakāt. However, the collection of zakāt varied according to the various groups involved. Cattle FulBe paid their zakāt to the village chiefs, whereas so-called free FulBe as well as the notabilities where not bound by any rules in the distribution their zakāt, and usually would send their zakāt to a Muslim scholar or karamoko. In theory, however, the total amount of zakāt-grain collected by the various village and district chiefs would be handed over in toto to the imām. In practice, it was deposited in central granaries which were situated in the capitals of the provinces and districts. However, despite the effort to collect a grain

\textsuperscript{134} Sanneh 1981; Last 1987: 12.
\textsuperscript{135} Boulégue & Sured-Canale 1985: 526.
\textsuperscript{136} Barry 1998: 99–100.
\textsuperscript{137} Barry 1998: 101.
reserve, it seems as if the lion's share never was stored in these granaries but was kept by the collectors for their personal use. Further, Marty noted a critique among the karamokos as well as subjects against the effort to centralise and institutionalise the collection of zakāt-grain. According to him, the attempt to establish famine reserves was criticised and disliked because it was felt by some scholars to be an authoritarian attempt by the rulers to control the giving and receiving of obligatory alms. Instead, these scholars would have preferred to have received zakāt directly and they themselves supervise its distribution. The attempt to evade the payment of zakāt was also evidenced by the fact that inferior grain used to be handed over as zakāt - it was easy to include bad stalks in the bundles that were delivered. As a countermeasure, the collectors seemed to have tried to enforce the collection of threshed grain in calabashes instead of bundles.\textsuperscript{138}

\textbf{b. Futa Toro}

In Futa Toro, the Torodbe emerged as a religious, political and economic group during the 18th century. Initially, the Torodbe consisted of local Muslim scholars who were critical of the ruling elite and had established small communities which were bound together by allegiance to Islamic piety and learning. By the 1760s, these groups had organised themselves into a resistance movement against the exactions of the ruling elite as well as the raids of the Moors in the north. One of the key communities, which nourished the traditions of Nāṣir al-Dīn and evolved into a centre of Islamic learning, was established at Pir in southern Cajoor. Most of the leading individuals of the resistance movement, such as Sulaymān Baal and 'Abd al-Qādir, had studied at Pir. However, the militant reform movement in Futa Toro did not bring about a strict rule by the scholars and clerics but rather a religious oligarchy.\textsuperscript{139} The reformers were heirs to the jihād tradition of Nāṣir al-Dīn;\textsuperscript{140} their objective was to replace the Denyanke, an aristocratic Muslim Fulbe dynasty that governed Futa Toro. The Futa Toro jihād, then, started as an internal revolt within a Fulfulde-speaking community by one specialised group against another. The ruling Denyanke had been unable to check the deteriorating situation in which the Muslims found themselves, as victims of slave raiding by both the Brākna from Mauretania and the Denyanke themselves. Until about 1776, the Brākna collected an annual grain tribute, called mudu horma, from Futa Toro.\textsuperscript{141} During the 1760s and 1770s, a militant reform movement, first under the leadership of Sulaymān Baal, who was succeeded after his death about 1776 by

\textsuperscript{139} Levitzion 1975: 214.
\textsuperscript{140} Barry 1998: 102, 104.
\textsuperscript{141} Kane 1974: 242, 245.
122

"Abd al-Qādir, overthrew the Denyanke and then turned against the Moors. It was left to "Abd al-Qādir to establish an Islamic regime, called the almamaagal or 'imamate', and, as mentioned earlier, he took the title of almami (al-imām). From a military and diplomatic perspective, 'Abd al-Qādir was successful, at least up until 1796, when he was heavily defeated in battle and captured by the Cayor army.142

Within the Islamic state, Muslim scholars were appointed at the village level, alongside existing village heads, for the administration of justice and the provision of education. The state was relatively densely populated, concentrated in the Senegal Valley. Lacking a single central, dominant city, Futa Toro was therefore a federation of village units without an intermediate hierarchy between the imām and the villages. An oligarchy had already developed during the reign of 'Abd al-Qādir, with certain families in central Toro building an extensive power base. After the fall of 'Abd al-Qādir in 1807, the control over the imamate fell under a council who appointed only temporary imāms.143 The generation to which the new ruling oligarchy belonged after 1807 was a military aristocracy with no pretensions whatsoever to religious erudition,144 and the outcome was, according to Suret-Canale, a system no less oppressive than that which the military reform movement had condemned and overthrown.145

The oligarchy of Futa Toro controlled the land, although the features of a pre-Islamic land tenure system were not changed and the new rulers did not usurp the claims of the old "masters of the soil". Instead, zakāt was made the cornerstone of land policy. According to Robinson, 'Abd al-Qādir had imposed a new tax on the crops of all lands, in the floodplain and the highland, namely the zakāt or assakal.146 The new land policy is described by Willis:

The inhabitants of Futa Toro, in return for the zakāt, retained their land upon payment of an annual rent (termed n'dioldi). What was formerly a right (secured through the n'dioldi) was now transformed into a privilege, acquired only after the payment of zakāt. This deft manoeuvre, designed to placate those who already possessed land under the old regime, insured that land administration would thenceforth be executed within an Islamic framework.147

The importance of the land reform in Futa Toro was the foundation of a new aristocracy of Torodbe. Old concessions were sometimes maintained, but more

144 Barry 1998: 105.
145 Suret-Canale 1988: 86.
147 Willis 1978: 207.
often reduced or confiscated. Within the “liberated” lands, the imām granted new concessions for the benefit of the conquerors, notably the Muslim scholars.148

However, as Robinson has pointed out, the imām’s control over Futa Toro was very uneven. FulBe clans were able to maintain their control of land and followers and there was no reorganisation of the provinces. In addition, ‘Abd al-Qādir’s principal collaborators received local concentrations of land and tax rights. As a consequence, an electoral council of wealthy land and cattle owners emerged in Central Futa. Islamisation was encouraged on the local level by the establishment and construction of mosques and Qurānic schools. Islamic law was enforced on the local level through the qādis, who judged disputes. The local imām (‘prayer leader’) often served both as principal teacher and judge in the village. On the other hand, the regional and central administration was rather rudimentary and did not result in a stable central government.149

What is striking about the militant reform movements in the Senegambia is the lack of references to zakāt. Neither in its initial phase nor later did zakāt – or taxation in general – seem to have played any crucial role in the political economy of the region. The reason for this seems to have been the lack of any coercive existing state. Perhaps zakāt never emerged as a cornerstone of the reform movement? So far, the literature available does not touch at all on the question of taxation and the revenue basis of the Islamic states in the Senegambia. What is evident is that in both Futa Jallon, as well as in Futa Toro, the main bulk of revenue was gained from taxation on the trade with the French. In case of Futa Jallon, the income derived through the state controlled slave raids must be included, too. Taxes on agriculture seem to have generated a rather small amount of revenue, as did taxes on livestock owners. A possible explanation for the lack of data concerning the tax system in the Senegambian Islamic states – or rather, “imperfect” Islamic states – was that the ruling oligarchies and aristocracies received their income through rents and payments from their slave and serf villages as well as through slave raids. Perhaps a genuine public Islamic order, which would have included an Islamic tax system, never was fully introduced in the Senegambian region. Thus, almsgiving would still have remained as part of the private, not the public sphere.

An Islamic State Established? – The Diîna of Masina

In 1818 a Muslim scholar, later to be known as Seku Ahmadu, and his followers overcame the combined forces of FulBe chiefs, ardo, and their Bambara

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overlords and established a Muslim “theocracy” (Johnson) in the Masina area, the interior delta of the Niger and the Niger Bend. The Islamic state, called *Laamu Diina* or the Hamdallahi Caliphate (Brown), was to last until the destruction of its capital, Hamdallahi, by the forces of al-Ḥājj ʿUmar Tal in 1862. According to Azarya, Islam served as the basis of legitimacy of the new state which was formed by religious leaders in the name of a religious ideal: “The reasons for state formation were religious or cultural; economic considerations or motives were singularly absent,” but Azarya underlines that, at a later stage, the idea of FulBe supremacy over non-FulBe gained importance. In fact, as will be pointed out below, the *Diina* of Masina was to come closest to a genuine or “pure” Islamic state.

The establishment of the new state was accomplished through a militant reform movement. Its leader, Ahmad b. Muḥammad b. Abī Bakr b. Saʿīd or Seku Ahmadu Lobbo (1773–1845), was a FulBe scholar and one of a number of Muslim reformers who were active in the area of Masina in the beginning of the 19th century. Ahmadu Lobbo was an admirer of Shehu Usman dan Fodio, the leader of the militant reform movement in Gobir (Hausaland) and the founder of the Sokoto Caliphate. Ahmadu Lobbo was a strict Mālikī and a member of the Qādirīya order. He might also have been influenced by the Kunta of the Azawād.

Ahmadu Lobbo started as a Muslim scholar, preaching among the FulBe, but raised a *jihād* against those *ardoen* (FulBe clan chiefs), who he accused of heresy. At the time the *jihād* in Masina broke out, the FulBe were tributaries of the non-Muslim Bambaras of Segu, and Ahmadu Lobbo came to extend his *jihād* against them, too. As Hiskett has underlined, the case of the *jihād* in Masina was a step forward in “... the victory of the militant Islam of the reformers over the passive Islam of the quietists.” Muslim literati seized ultimate political power, which is regarded by Hiskett as a political as well as cultural triumph for literacy. However, in the case of Ahmadu Lobbo, the triumph of literacy was only to be in regard to the FulBe *ardoen* and the Bambara. His attempt to control the Muslim

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150 See Ly-Tall 1989 and Sanankoua 1990. An outline of the political as well as intellectual history of the *Diina* is presented in Brown 1969, and a chronological chart is presented in Brown 1968. All written sources concerning the *Diina* are said to have been destroyed when Hamdallahi was taken by the Umarian forces in 1862. For a discussion, see Mayor 1998.

151 Azarya 1980: 430.

152 Azarya 1979: 163.

153 Similar arguments have been raised by Loimeier 2000.


155 Hiskett 1984: 168. On the clash between the state and the trading communities, especially the Kunta in Timbuktu, see Azarya 1979.
scholars in Timbuktu failed, as they considered Ahmadu Lobbo a mere half-educated upstart.

Ahmadu Lobbo called his empire Laamu Diına, the ‘state of the religion’ (from Arabic dīn, ‘religion’). As in the Islamic states of Futa Jallon, Futa Toro and the Sokoto Caliphate, all areas of the life of the state were to be governed by Muslim law. In fact, as Azarya has pointed out, the religious sphere premeated all other spheres of the state, whether political, administrative, judicial, educational or socio-economic. The educational and judicial spheres were completely monopolised by the state. Mosques and Qur’anic schools were established in every village, the clerics functioning as imāms and qādis. The roles and functions of each state office and the qualifications demanded of candidates were defined in religious terms. Ahmadu Lobbo established the batu mawdo, the Grand Council of forty ‘ulamā’ and sixty substitutes. The Grand Council supervised the work of the governors appointed to rule the provinces of the Diına as well as made decisions on military, diplomatic, and economic matters, such as wars, slave raids, relations with vassals, taxation, and the running of state farms. In addition, the council decided on questions of public morality, judicial, and educational problems. Ahmadu Lobbo himself assumed the title of amīr al-mu’minin but was merely a member of the council (although its most influential one). The governors, in turn, set up their own councils of ‘ulamā’, who advised them on how to rule their provinces strictly according to the sharī’a. Administratively, the country was divided into five military provinces. In each province there was a local administrative structure reaching down to village level, with officials appointed as judges, tax-collectors, inspectors and army officers. Military service covered the whole male population, but a system of payment for armed service and a network of state granaries enabled levies to avoid living off the land and alienating local inhabitants. Through such an administrative system, Ahmadu Lobbo elevated the ‘ulamā’ to positions of political power as well as religious authority, thus attempting to create an Islamic state.

Azarya has stressed that all political or economic considerations were subordinated to religious-ideological aims and motivations. In fact, the Diına of Masina was to apply what Azarya terms an anti-business worldview: the Fulbe clerics had no connections with the trading community, they felt no closeness to trading interests and they saw the commercial world as dangerous and fundamentally immoral. Ahmadu Lobbo criticised the Muslim scholars and traders of

158 On the administrative structure of the Diına, see Ba & Daget 1962: 60–66.
Dia, Jenne and Timbuktu for a too lax observance of Islam and sought to counteract their pro-business influence and teaching by marginalising these communities and keeping them as closed enclaves on the periphery of the Islamic state.\(^{160}\) However, as Azarya underlines, the restrictions on commerce and the anti-business attitude in Masina were not dervied from a wish to form a genuine, perfect Islamic state but had emerged from cultural traditions and an anti-business worldview of the FulBe.\(^{161}\)

According to Johnson, the newly-founded “theocracy” or Islamic state was committed by its religious, namely Islamic or Qur'anic, basis to certain policies, including the provision of mosques and religious education as well as giving support to widows and orphans, the aged, insolvent debtors, pilgrims and other travellers. In fact, what Ahmadu Lobbo tried to put into practice were the regulations of sura 9:60, namely those rules governing the distribution of zakât. Other Islamic rulings included the prohibition of alcoholic drink, smoking, dancing and playing music. In addition, women were to be secluded, and compounds had to be fenced to prevent passers-by looking in. A police force was established to oversee public morals, weights and measures and the quality of the goods sold in the markets,\(^{162}\) perhaps also with the enforcement of controlled prices for foodstuffs.\(^{163}\)

A further aspect of the religious basis of the Masina Diïna was the commitment of its ruler to settle the nomads. The foundation of this policy was the idea that Islam is the religion of cities and villages. Sedentarisation simplified the provision of religious and educational services, but it also made administration, conscription and taxation much easier. On the other hand, the sedentarisation of

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\(^{160}\) Azarya 1979: 166–170, 177. Hausa traders, for example, were totally banned from entering Masina.

\(^{161}\) Azarya 1979: 179, fn. 53.

\(^{162}\) The establishment of a police force to maintain public law and order is equivalent to the institution of hisba. The function of hisba was, among others, to supervise the behaviour of the buyers and sellers in the market with a view to ensure right conduct and protect people from dishonesty and malpractices. The purpose was to regulate public life in such a way that a high degree of public morality is attained and the society is protected from bad workmanship, fraud, extortion, exploitation and charlatanism. The roots of the institution in the Islamic world are traced back to the Prophet Muhammad and his actions in Medina. At a later stage, a special department of hisba came into existence with a hierarchy of state officers under the leadership of a muhtasib who was responsible for the maintenance of public morality and economic ethics. During the 20th century, the institution of hisba was identified by Islamic economists as one of the cornerstones of an Islamic economy. See further Ibn Taymiyya 1985.

\(^{163}\) Ba & Daget 1962: 80; Johnson 1976: 483–484. Azarya 1979: 178, 183. According to Azarya, prices were decided by the Grand Council and varied from region to region. In addition, the Grand Council regulated commission rates as well as standardised weights, measures and means of exchange.
FulBe nomads was an effective way of populating uninhabited areas, claiming political control of those territories and preventing the incursion of neighbouring populations.\textsuperscript{164} The impact of some social welfare institutions, such as the establishment of state food deposits, had a positive impact. For example, the reform of the FulBe transhumant system rested upon the system of food depots, secure transportation routes and fortified villages.\textsuperscript{165}

In addition to the policy of sedentarisation, Ahmadu Lobbo encouraged the establishment of ‘slave villages’ or rimaybe. The major bulk of those settled were the so-called “slaves of the bayt al-māl” or those war captives which had been transferred to the treasury as khums or the ‘fifth’.\textsuperscript{166} Other groups, which were forced to settle, were the Sorko fishermen along the Niger river.\textsuperscript{167} According to oral tradition, Ahmadu Lobbo had commanded each FulBe clan to construct one or two villages within five years after the establishment of Hamdallahi and the “census” of the FulBe in 1827. The inhabitants of these villages were expected to donate two-thirds of their crops to their masters and had to pay zakāt from the remaining third. As a consequence, about half of the population of Masina was of servile status, enabling the nobility in Masina, who consumed the products that were produced by the servile members of the society, to engage in the study of religion and in warfare.\textsuperscript{168}

Despite its Islamic character, Johnson has rightly identified the foundations of the Diina to be a war economy. The main obligation of the state was to raise resources for the army and to achieve this policy, a strong centralised government and a controlled economy were needed. Thus, a central or public treasury, called beital, was established which accumulated the funds to finance the wars of the state by paying for the maintenance of a standing cavalry force of some 10,000 men, including their horses and weapons as well as provision for the horses, men

\textsuperscript{164} Ba & Daget 1962: 81–103; Brown 1969: 134–136; Johnson 1976: 484; Azarya 1979: 180–181. The sedentarisation of pastoral FulBe and of Bozo (Sorkho) fishermen was rather successful, that of the Tuareg not. A consequence of the state-directed sedentarisation was a radical shift in FulBe cattle-raising patterns. Instead of herding cattle themselves, the sedentary FulBe entrusted a large part of their cattle to professional herdsmen who would take them on the transhumant cycle. The transhumant route that they followed was precisely delineated by the state which also provided armed escorts to protect the herds from marauders. Cattle owners were required to pay grazing dues to ruling authorities across whose land the cattle passed or to the state if state grazing land was crossed. A similar policy of sedentarisation was pursued by Muhammad Bello and several of the emirs in the Sokoto Caliphate (Last 1965; Swindell 1986: 84–85).

\textsuperscript{165} Brown 1969: 134, 208, fn. 3.

\textsuperscript{166} According to Islamic law, the “slaves of the bayt al-māl” belonged to the state and could not be sold.

\textsuperscript{167} Ba & Daget 1962: 66.

\textsuperscript{168} Brown 1969: 190; 208, fn. 5; 209, fn. 6.
and their families. In addition to the central treasury in Hamdallahi, regional or provincial treasuries existed in each of the four provinces.

Apart from *khums*, the fifth of the booty, the revenue of the state came mainly from fines and confiscations, from the produce of state slaves and herds, and from taxation. The system of taxation was based on the levy of canonical as well as non-canonical taxes. First, there was *dyaka* (zakât), a tithe on agricultural production beyond a lower limit (*nisâb*) which corresponded approximately with the needs of a family and which was normally paid in kind. Further, there was *usuṣur* (*‘ushr*), officially a ten per cent sales tax, but usually converted into a ten per cent customs duty on imports and goods in transit and paid in kind or in cowries. By analogy, *dyaka* was extended to a tax of approximately one in forty on cattle (a smaller proportion on smaller animals), and a 2.5 per cent tax on merchants’ capital in gold and salt. At the end of Ramadān, *muddu* (zakât al-fiṭr) was paid, being the equivalent of one person’s daily grain consumption. In addition to these canonical taxes, farmers and fishermen paid *kharâj* (kharâj), whereas *pabe* was a tax on all (male) non-combatants. *Kharâj* had to be paid by all subjects except those who had supported the *jihâd* from its beginning; it was assessed in cowries at c. 5 per cent of the value of all grain crops, especially rice and millet, but paid in kind.

Pabe was a controversial tax. It varied between 1,500 to 5,000 cowries per head with much heavier taxes on merchants and cattle-owners: serf-cultivators had to pay a fixed contribution in grain, or, if the harvest was bad, in cowries; owners of slaves who did not go to war were taxed at some 2,000 cowries per slave; the merchant community of larger towns had to pay it in the form of a communal tax. According to Johnson, *pabe* was the same as a *murgu*, “an extraordinary contribution to make war or refill the treasury.”

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170 Ba & Daget 1962: 67; Johnson 1976: 487. According to Ba, *kharâj* was paid in cash, one cowry for one *sawâl* of rice and two cowries per *sawâl* of millet and other grains. The division between *kharâj*-paying and non-paying areas is analogous to the Islamic concept of dividing land into *kharâj* and *‘ushr*-lands: the latter being exempt from *kharâj*. I therefore do not agree with Ba that *karrāj* (kharâj) would have been an imposition that is in conflict with Islamic taxation, especially the Mālikī concept. As has been pointed out in Chapter II, *kharâj* already constitutes in Mālik’s *al-Muwatâ* a central, legal tax.

171 Ba & Daget 1962: 67; Johnson 1976: 487. However, as Johnson also noted, *murgu* was also used to describe the *diqmgal*, the due payable by a serf (*rimaybe*) to his master. Lovejoy noted that in Hausaland *murgu* was the payment made by slaves to their masters for the right to work on their own account and was not a tax owed to the state. See further Lovejoy 1993. In Masina, state serfs paid *diqmgal* to the treasury but no “rent”, which the serfs of private individuals had to pay in addition to the *diqmgal*. According to Johnson, about half of the people in the Fulbe lands were of slave origin. See further Johnson 1976: 488–489.
The government normally took one fifth of the collected canonical and non-canonical taxes, apart from the pabe, which was a special war tax entirely used for the support of the armed forces and the cattle tax, which went entirely to the central government. Ten per cent of the collected taxes were taken by the collectors and some 70 per cent went to the local chief for local administration, the maintenance of local forces and the relief of the poor. In the case of muddu (which is questionable as having been a genuine tax at all, at least according to an Islamic interpretation), charitable purposes seem to have remained the principal use.172

Not much is known of the tax incidence or the total annual budget of the state. According to Johnson’s calculations, the direct proceeds of entrepôt trade, such as the gold trade, formed only a comparatively small part of the resources of the state. There was no special taxation on crafts, presumably because the crafts were of less importance in Masina than, for example, in Hausaland, where taxation on crafts existed both in the Habe and Caliphate system of taxation. Thus, the main sources for state revenue came from agriculture, pastoral production and fishing.173

Public officials controlled the public funds and decided on their allocation and use. The income of these funds consisted of taxes, tribute, fines and fees. In addition, the state share of the war booty, abandoned or confiscated property, and state-owned slaves, farms and herds entered into these funds. State ownership of slaves, land and cattle therefore reached considerable proportions. The land of non-Muslims was declared state land, the non-Muslims had to give a large part of their harvest to the public fund, themselves being degraded to a status akin to that of serfs. Slaves acquired by the state were put on state farms, whereas state cattle were placed on state pasture land under the charge of state appointed herdsmen. On the other hand, the state was not involved in the commercial sphere.174

Islam, military force and taxation were interconnected in a complex way in the Diina of Masina. The moral obligation to pay taxes rested upon Islam, the physical sanction was the army itself. However, as Johnson has pointed out, Ahmadu Lobbo’s reform was an ideological one, whereas the technological basis of the society was not changed. The economic importance of his movement and the moral force of militant Islam lay not so much in economic innovation as in the channelling of economic forces already at work, and in accelerating change. The FulBe became “semi-feudal” lords. Many cultivators and fishermen became serfs of the state, liable to the payment of regular dues and also to military and other

172 Johnson 1976: 487.
service. The most important new element was the state itself. The state was
directly involved in production through state serfs and through state herds
accumulated from booty and taxes. It controlled the economy as a whole and in
considerable detail through taxation but also trade regulations, such as the ban on
the import of foreign textiles and luxury goods. In sum,

... the Masina theocracy was committed to the premise of Holy War; the economy was
a war economy, planned not to raise the standard of living of the people, but to raise
the standard of Islam in the Holy War against the infidel.

Brown gives an example of the relationship between the state and the military
clans. In Dalla, one of the provinces of Hombori, the central region of Masina, the
military clans paid no tax at all nor did they pay any taxes on their rimaybe,
which likewise were exempted from paying zakāt. Instead, the military clans and
other favoured lineages received regular “gifts” from the public treasury and
benefitted from corvée labour extracted from the rimaybe. Of the collected taxes
and fines, the provincial governor forwarded a lesser part to the central treasury,
but kept the larger part for himself and the military nobility.

Azarya’s discussion of the anti-business worldview of the FulBe scholars in
Masina shows that the core element of the Diina of Masina was state control of
all other activities but the commercial one. The state invested in educational,
cultural and welfare services and tried as much as possible not to leave them to
“private” channels acting out of personal interests:

From the zakkat, each village established and maintained a quranic school. From the
pupils of these schools, Sekou chose imams to govern the villages ... they interpreted
letters sent from Hamdullahi and acted as intermediaries with Hamdullahi; the people
“gave” them the villages ... as instruction spread, Sekou tried to build mosques in every
village. [...] All children went to quranic schools. People went to the villages to instruct
in the religion, and were paid from the Bayt ‘al-Mal.

Thus, families who could not afford the payment of the teacher’s fee received
assistance from the public fund. Imāms and scholars also received their salary or
annual gifts from the public fund, whereas the private alms-receiving tours of
clerics and scholars were forbidden. A minimum income was guaranteed to all;
the aged, widows, orphans, pilgrims and other travellers were supported from
central funds; food depots were set up and part of the milk supply was distributed

to the needy.\textsuperscript{179} According to Azarya, the state apparatus therefore reduced the scope of actions dictated by private motives:

Massina was outstanding among pre-colonial West African societies in terms of state-imposed standards of behavior in matters usually left to the private discretion of individuals, families or local communities, such as patterns of consumption, entertainment, life-cycle ceremonies, and education. Most of these state-enforced standards took the form of prohibitions related to the religious beliefs and to the ascetic life that the ruling elite wished to impose on the population.\textsuperscript{180}

It seems, however, as if the Islamic welfare policy of Hamdallahi met some stiff resistance among the local population. Brown refers to a tradition collected by Ba Thiam, who attributed the revolt of Galajio during 1821 to the criticism of Galajio’s younger brother Usuman, who denounced the “collective fields”, namely the payment of crops into public granaries.\textsuperscript{181} Brown himself seems to be rather critical about the way the public treasuries worked — although it is unclear, whether he discusses the matter in general terms or if he is presenting Masina as a special case:

The tax zakat was presumably a traditional levy approved by orthodox scholars as a means of establishing a public treasury ... In fact, this and other forms of taxation apparently proved lucrative sources of income and power for the ruling lineages. For, although defense was usually cited as the over-riding reason for heavier regular and exceptional taxation, only a privileged and increasingly hereditary military aristocracy enjoyed most of the material rewards of the successful campaigns.\textsuperscript{182}

Especially the ‘ulamā’ and the Kunta in Timbuktu raised stiff criticism of the tax policy introduced by Ahmadu Lobbo. Taxes, such as kharady and pabe were bitterly attacked by them as non-canonical.\textsuperscript{183} It also seems as if the way zakāt was handled by the officials of the Diina was criticized — in 1853 Sidi Ahmad al-

\begin{footnotes}
\item[180] Azarya 1979: 185. Among others, dietary restrictions were imposed and even the payment of dowries in marriages was state-regulated.
\item[181] Brown 1969: 200, fn. 37. Galajo’s father, Ardo Hammadi Bodejo, had been able to create an independent FulBe state in Kunari south of Masina. Galajo had secured control of Kunari in about 1816-17 and, according to local traditions, had participated in the coalition that fought against Ahmadu Lobbo. After the defeat of the coalition in 1819, Galajo allied arranged himself with the new order, but also made arrangements with the Bakka’iya in Timbuktu and, as it seems, acknowledged the spiritual leadership of the Kunta shaykh in Timbuktu. See further Brown 1969: 68–71.
\item[182] Brown 1969: 190, fn. 55.
\item[183] Ba & Daget 1962: 277; for Ahmadu Shehu’s answer’s, see page 280. According to Ba, it was murgu and kharādē that came under attack. However, it seems as if murgu and pabe were the same levy. On the other hand, Ba’s explanation that murgu would have been an extraordinary payment by those who did not take part in military activities (i.e. pabe) is interesting. See further fn. 171.
\end{footnotes}
Bakka’i requested that the Bakka’iya should collect and receive zakāt of Timbuktu. Even Ahmadu Lobbo himself criticised some of his commanders for the incorrect collection of zakāt.\textsuperscript{184} Perhaps the difficulties of supervising the collection and distribution of zakāt was one of the weak points of the Diina, as Brown suggests:

Theoretically, the zakat and other taxes collected from the villages and herding lineages were used to perform useful social and religious services, and the sums were carefully regulated. In fact, it appears that in some regions, local authorities collected as much as possible from the populations and remitted as little as possible to public officials.\textsuperscript{185}

The Islamic ideal and the theocratic structure of the Diina crumbled after the death of Ahmadu Lobbo. The election of his son and grandson as rulers transformed the state into a hereditary kingdom. Further, during the reign of Ahmadu Ahmadu (1853–62), some non-Islamic customs, which had been abolished by Ahmadu Lobbo, were reintroduced, among others, the festivals of FulBe age groups as well as the transformation of Muslim festivals from state into family festivals. The main problem was, however, the rift between the Grand Council and the ruler himself: Ahmadu Ahmadu tried his best to outmaneuver the influence of the ‘ulamā’ and impose his rulings without consulting the Grand Council. As a consequence, the Muslim scholars withdrew their support for the ruler, which proved fatal when Masina was attacked by al-Hafr ‘Umar Tal during the 1860s.\textsuperscript{186} The ‘ulamā’ accused the Diina of “... having become a thing of riot, wrong, attacks on the poor, and worldly amusements;”\textsuperscript{187} thus, the ‘ulamā’ of Masina had started to pursue Gellner’s “permanent Islamic revolution”. On the other hand, most of the regional and local authorities established or confirmed by the Diina survived through the Umarian and French period, as Brown has pointed out. Levies of corn and livestock continued to be collected and sent to regional and central depots;\textsuperscript{188} and zakāt, which was introduced by Ahmadu Lobbo, was abolished as late as 1947.\textsuperscript{189}

\textsuperscript{184} Brown 1969: 209–210, fn. 6, 211, fn. 7, 214, fn. 21, 220–221, fn. 53, 55. In addition, the head of the Kunta, Sidi Muhammad al-Khalīfa, was not impressed by the rudimentary teaching which had been organised throughout Masina during the 1820s and paid for from the public treasury.


\textsuperscript{186} See further Brown 1969.

\textsuperscript{187} Brown 1969: 233, fn. 15, quoting an oral tradition by Alfa Bokar Bela.

\textsuperscript{188} Brown 1969: 208, fn. 3.

\textsuperscript{189} Brown 1969: 207, fn. 60. Lately, a text by Imam Umoru on Masina reveals another picture. According to him, it was al-Hafr ‘Umar Tal, who introduced ‘ahdīr (iusurū) to the whole country “... [which has been collected] up to date.” (Pilaszewicz 2000: 202) Imām Umoru’s piece of information could be interpreted as meaning that the taxes of the Diina had been
A Caliphate or Not? – The Kingdom of Borno

In contrast to the previous cases, the history of Islam and the establishment of an Islamic order in Kanem-Borno goes back to the 11th century. The Saifawa (Sayfuwa) dynasty, which first ruled in Kanem (Kanîm) and from the 14th century until the mid-19th century in Borno (Barnû), was among the longest – if not the longest – ruling dynasties in the Muslim world. The history of Islam in Borno as well as the political history of Borno itself is remarkable in the sense that Islam was introduced in Kanem during the 11th century, if not earlier, whereas the political history of Kanem-Borno reaches several hundred years back before that date. Although the outlines of the pre-Saifawa history is blurred by the lack of sources, the history of Kanem-Borno can be firmly established from the introduction of Islam and the advent of the Saifawa dynasty.190

The first ruler, and the founding father of the new dynasty, was King (Mai) Hummay or Umme Jilmi (reigned c. 1068–80 according to Lange’s chronology [I + II], c. 1085–97 according to Lavers). According to Lange, Islam was the most important single factor that led to the fall of the Duguwa, the ruling dynasty in Kanem, and to the rise of the Saifawa. However, as Lange has pointed out, Hummay was not the first Muslim ruler in Kanem, but was preceded by two Duguwa rulers, Hawwâ and ‘Abd al-Jâlîl, who were already Muslim. Lange, therefore, is speaking of a coup, where an Islamic or a Muslim party was actively working towards the overthrow of the ruling dynasty.192 Although researchers such as Lewicki have been able to trace a possible Ibadite influence and presence in Kanem before the coup, it was Sunni Islam that was finally accepted.193

Islam remained the religion of the ruler and the court as well as of the traders and scholars until the 15th century, similar to the other Muslim states of the Sudan savannah. However, it seems as if Islam had a deeper impact in Kanem-Borno than elsewhere. According to the information provided in one mahram (‘charter of privilege’), as early as the reign of Salma (Salama b. ‘Abd Allâh, c. 1182–1210 according to Lange (1977), 1194–1221 according to Lavers) the

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190 For an overview on the history of Borno, see Brenner 1973; Lavers 1980; Lange 1984; Barkindo 1992.
191 Lange’s chronology [=I] is presented in Lange 1977, the revisited one in Lange 1993 [=II].
192 Lange 1993: 265.
Islamic offices of state, such as qāḍī, imām, wazīr, khāźīn (‘treasurer’) and tālība (‘chief of police’), were established. During the reign of Dūnāma (Dībalāmī) b. ʿAbd Allāh (c. 1210–48, according to Lange (1977), c. 1203–42, according to Lange (1993)), the royal emblem called mune was destroyed. This act has been interpreted by most historians as an important instance of the attempts of the Saifawa to promote Islam among the people of Kanem. According to Lange, however, the situation was a more complex one, and he refers to a possible co-existence of Duguwa and Saifawa until the destruction of the mune. By destroying the mune, Dūnāma Dībalāmī obviously wanted to abolish the remains of the old state religion of the Duguwa, yet he underestimated the significance of the “pagan idol”. The outcome was the so-called Bulala wars, which are linked by Lange to the destruction of the mune.

One consequence of the Bulala wars during the 13th and 14th centuries was the withdrawal of the Saifawa from Kanem and their establishment in Borno during the reign of ‘Umar b. Idrīs (c. 1382–87, according to Lange (1977), 1376–81, according to Lange (1993)). Here a new, permanent and walled capital called Gazargamo was built during the reign of ‘Ali (Gaji) b. Dūnāma (c. 1465–97, according to Lange (1977), 1455–87, according to Lange (1993)).

‘Ali Gaji is regarded by Lavers as having been the founder of the new “empire” of Borno which lasted until 1846. ‘Ali Gaji was the first ruler who titled himself khalīfa, and all of his successors used the title. For the last 38 years of its existence, the caliphate was essentially in the hands of Muḥammad al-Amīn al-Kanemi and his son ‘Umar. In the aftermath of a failed coup against ‘Umar, the last Saifuwa ruler was killed and the Kanemi dynasty ruled Borno until 1894, when Borno was conquered by the invading forces of Rabīḥ b. Faḍlallāh. In 1900, the Kanemi dynasty was restored by the colonial powers; one branch ruled in German Borno until 1914, another in British Borno is ruling still. In contrast to the Saifawa, the Kanemi rulers did not use the title of khalīfa, but styled themselves shehu (shaykh).

According to Hiskett, the use of the title khalīfa was a clear indication that Islamic constitutional theory had been adopted by the ruling class. However,

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197 Barkindo 1992: 493, 495. According to Levzion (2000: 81), the claim to the caliphate might have been in response to a similar claim by Askiya al-Hājj Muḥammad in Songhay, although the chronological order does not support Levzion’s claim: ‘Ali Gaji visited Cairo ten years earlier than Askiya al-Hājj Muḥammad [1]. ‘Ali Gaji visited Cairo on his way to Mecca in 1484 and met al-Suyūṭī who Levzion suggests would have obtained the title of caliph from the Abbasid caliph in Cairo.
Muslim rulers in the heartlands of Islam contested the claims of the rulers of Borno to the use of the title of khalîfa. The Ottoman Sultan Murad III, who claimed to be the true khalîfa and successor to the Abbasids, recognised the most well-known of Borno’s rulers, Idrîs Alauma (1564/65–96 according to Lange (1977), c. 1570–1603, according to Levzion (2000)) as his amîr and wâlin (‘governor’) of the wilâya (‘province’) of Borno. Similarly, the late 16th-century ruler of Morocco, Aḥmad al-Manṣûr (c. 1578–1603) refuted Idrîs’ claims too, as Aḥmad himself wanted to emphasise his own position as the only true khalîfa vis-à-vis the Ottomans. However, apart from the negative replies from the Ottoman and Moroccan rulers, the claim of the rulers of Borno to be regarded as pre-eminent was widely accepted in the Sudan savannah. Especially after the invasion of Songhay in 1591, Borno emerged as the most important Muslim state in the Sudan savannah, its influence stretching from Hausaland in the west to Wadai in the east.

Borno is said to have reached its peak during the reign of Idrîs Alauma, although some researchers have underlined that the “golden age” still continued under the successors of Idrîs Alauma and the gradual erosion of the power of Borno took place only during the 18th century. Inâm Aḥmad ibn Fûrî, the 16th-century chronicler of Idrîs Alauma’s wars, noted with pleasure the religious reforms and impositions of his king, whose wars are all described as jihâd. In government, Idrîs Alauma tried to separate the functions of the judiciary from that of the administration, though with no lasting effect. Soon after its foundation, Gazargamo had developed into an important centre for Islamic learning in the Sudan savannah; qâdis, imâms, and Muslim scholars were granted privileges and were exempted from taxes. Mâlikî law was enforced throughout the kingdom and was imposed on the whole population. Scholars from Borno went to study in Cairo where a Borno madrasa had already been established in the 13th century.

Outside the capital, at least by the end of the 18th century, Islam had made some impact upon the ordinary people. It was deeply rooted in the everyday life of the common people and had also penetrated into the fabric of folklore. In fact, Islam had in a certain way become “Kanurised”. The original meaning of the technical vocabulary of Islam was modified and the literary tradition of the ‘ulamâ’ and Muslim scholars was popularised. Critical scholars accused their
fellows of mixing Islamic and non-Islamic practices, accused the rulers of supporting syncretism, unbelief and doing forbidden things as well as of bid'a (‘religious innovation’) and recognising ada (‘traditions of the country’) for reasons of political expediency. Pre-Islamic religious practices persisted throughout the state, even at the royal court. Some of the rituals and traditions connected with the king himself were of pre-Islamic origin, among others, the mai was largely secluded; when the mai appeared in public, he was sitting in a fanadir (‘cage’) and people spoke to him through intermediaries. However, such practices were tolerated by most Muslim scholars. Islam, as understood by the vast majority of people, was not the rigid imposition of the shari'a of the ulamã' but the religion of local, semi-literate scholars, who combined popular beliefs and Islamic tradition. 205

On the other hand, even the most fierce critics of the state of Islam in Borno at the beginning of the 19th century, such as Goni Mukhtâr, the leader of the (aborted) FulBe jihâd in Borno in 1808–09, was forced to admit that "... they fast, they pray, they pay zaka, their wives are four and they do everything pertaining to religious duties," 206 and Muhammad Bello (c. 1817–37), the ruler of the Sokoto Caliphate, noted in his treatise Infâq al-maisûr that

Islam was widespread [in Borno] not only among the rulers and ministers, but also among the local people. Indeed there are not to be found in these countries ordinary people more scrupulous than they in reciting the Quran and reading it and memorizing it and writing it out.207

By the 15th century, if not earlier, Borno had become so much a Muslim state that both its ruler, its court, as well as its state offices, were based on Islamic foundations. The ruler was supported by a council of the “greater ‘ulamã’”, which consisted of the two main imãms, the imãm al-kabîr and the imãm as-saghlr, the treasurer and the wazîr. The “greater ‘ulamã’” were assisted by a hierarchy of “lesser ‘ulamã’”, such as the sheitmas, zaghifada, zakkama and others. Most of the “greater ‘ulamã’” were known for being outstanding scholars, yet, as in other Muslim states, they were criticised by other Muslim scholars because of their association with worldly power.208

The stricter Muslim scholars tended to withdraw into special religious communities away from the centres of power. Such communities of scholars or mallamari (or mallemti) were exempt from the general system of dues and taxes. The exemption was granted by the rulers as a form of sadaqa, alms. The

206 Tarikh Misau, quoted in Lavers 1971: 42.
207 Quoted in Levitzion 2000: 81.
208 Lavers 1971: 32.
privileges were spelled out in special charters, called mahrams.209 As has been pointed out by researchers and also in the previous sections of this chapter on Wadai and Darfur, such a system of granting concessions and privileges to special groups had been established in many parts of the Sudan savannah. However, as Lavers has underlined, the question of whether the status of land of a mallamari was similar to waqf or hubus land is complicated. In the case of Borno, the problem is confused by the existence of two types of mahrams. First, there are grants to individuals or groups in return for specific services. Second, there are grants given to Muslim scholars. In the case of the mahrams granted to scholars, land was set aside in perpetuity for the support of a community of scholars whose only “duty” was to pray for the mai and to recite the jatiha before him once a year. Although some of the mahrams do include the notion of granting land as hubus, the grant was not in fact a waqf, as Lavers explains. According to him, the mahrams did fulfill the intention of the concept of hubus/waqq as a pious act, yet, on the other hand, did not do so within the strict legal requirements:

Possibly one barrier to the acceptance of these mahrams as waqf documents was the fact that they are exclusively state documents—elsewhere individuals can endow a waqf but in Borno, where land was not in individual ownership but vested in the ruler and the community, only the sovereign had the authority to grant them.210

and, according to Bobboyi,

... unlike the waqf, the mahram lacked a definite status in the legal sources. At best it represented a wasiyya (testament) of the sultan but its implementation was dependent upon his goodwill and the co-operation of his descendents.211

In contrast to the eastern part of the Bilad al-Sudan, where in some places these estates developed into individual freeholds, the land of a mallamari/mallemiti could not be sold. However, as Bobboyi has pointed out, the mahrams were used by the rulers of Borno as instruments for achieving social and political objectives, mainly to encourage ethnic integration and political consolidation. They were also used as instruments for encouraging and sustaining the development of Islamic learning, as the inviolability of the mallemites attracted a large number of students and provided a stable basis for educational activities during the Saifawa period

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209 See further Aminu 1981 and Bobboyi 1993. A mahram as used in Borno can generally be described as a document stipulating privileges and exemptions. Mahram is derived from the Arabic word haram (‘forbidden’) but literally it means something which is sacred. The policy of granting mahrams was initiated by the early Saifawa rulers and continued up until the late 19th century. In comparison to waqf and hubus, which can be regarded as religious trust lands and applied to landed property, Borno mahrams applied mainly to personal effects and civic duties (Aminu 1981: 32–33).


211 Bobboyi 1993: 203.
and beyond. At the same time, the mahrams granted the receiver some measure of immunity and a large degree of autonomy. 212

With regard to the system of taxation, the case of Borno is somewhat problematic as there are almost no written texts on the situation that existed during the reign of the Saifawa. On the other hand, the outlines of the revenue system of the Borno government are well known for the 19th century and have been studied by Brenner and Benisheikh. Although the overthrow of the Saifawa dynasty in 1848 did not result in the establishment of a new state, it might be suggested that some of the 19th century practices had already been developed during previous centuries. First, both the Saifuwa as well as the Kanemi government were Islamic governments, and as such, their ideals were laid out in the shari‘a. Second, ownership of land in Borno was vested in the state, which was solely represented by the monarch — the mai as well as the shehu. This system of land tenure formed the basis of the system of state administration and to a large extent determined the system of taxation.

The territory of Borno was parcelled out by the mai/shehu as fiefs which were placed under the control of fiefholders (chima kura or, according to Brenner, chima chidibe). 213 The allocation of fiefs was fundamentally devised as a means of remunerating the key government functionaries. Members of the ‘ulamâ‘ could also receive fiefs, but such villages were not mallemtis. 214 Since a chima kura was an absentee fief-holder and resided in the capital, he had, as a rule, to appoint one or more subordinates, called chima gana, to look after a town or group of towns in his holding. The primary function of the chima gana was to collect, with the assistance of the bulama (‘the indigenous authority of a village unit’), all taxes and dues accruing to the government. 215

According to Brenner, the administrative division of Borno was a very complex one. The administrative units, such as provinces and districts, were not administered as single units and very often ethnic, as well as personal, relationships were more important. As a consequence, the duties, obligations, and taxes of individuals and groups varied from place to place and exemptions were common. 216 Bobboyi has calculated that, for instance, at least 25 per cent of all

213 Brenner 1973: 105; Benisheikh 1980: 67. Whereas the chima chidibe was a territorial administrator, the chima jilibe was the administrator of an ethnic group or an occupational group. It seems as if the main difference between the Saifawa and Kanemi period was that the Kanemi shehus discontinued the succession of fiefs based on hereditary principles.
214 Bobboyi 1993: 199, fn. 129.
villages in the Geidam district were *mallemris*. In addition, there were also numerous ‘slave villages/towns’, called *kaliari*, throughout the kingdom. These were established by the *chimas* and populated by their own slaves who worked their farms largely for their masters. The *kaliaris* were also exempted from taxation.

Taxes were divided into religious as well as in secular taxes in Borno. In principle, an Islamic system of taxation prevailed, including the collection of zakât (called *sada'a* in Borno), *kharāj* (although the collection of this tax had lapsed at the beginning of the 19th century) and *jizya*. During the 19th century, apart from *sada'a*, the most important taxes were the secular ones, beginning with the *hakki binimram* (*binumram*) or the ‘winter tax’. *Binimran* was collected and retained by the *chima chidibe* (*chima kura*) of the fief. It was paid in money, cloth garments, cattle, and horses. The rate was imposed anew from year to year on each village separately, and it was the duty of the *bulama* to distribute the burden of the tax among his people so that everyone would be taxed according to one’s wealth. *Kaleram* (Brenner: *kassasseram*) and its variant *toloram*, on the other hand, were more fees than regular taxes. Moreover, their payment fell due at the beginning of the rainy season instead of the harvest time, when *sada'a* and *hakki binimram* were collected. According to Benisheikh, both taxes had to be paid in hard currency, whereas according to Brenner they consisted of nominal amounts, normally in grain. Brenner also notes that *kaleram* was a hoe tax of twelve measures of grain per year payable by the Manga to their *chima*, whereas *kassasseram* was paid by inhabitants of so-called white soil areas. *Ngimsa* was a hut tax of one measure of grain per hut payable to the *chima*. Other state income came through *warata*, i.e., *'ushr* (‘ten per cent’) of the total value of a deceased person’s property. Apart from inherited property, the *'ushr* was also deducted from *diya*, ‘blood money’. Further income came from *kafelo* (*kabelo*) or ‘obligatory gifts, payments and fees’. The governors of dependent states, such as Damagaram, had to send *hadiyya* or tribute. The tribute was paid on three separate occasions annually, during the Muslim festivals of *'Id al-fitr*, *'Id al-kabir* and *'Id al-mawlūd*. Last but not least, the state received part of the war booty and *jizya*.

In 19th-century Borno, *zakât/sada'a* was only levied on *zâhir* possessions (i.e., the visible articles, such as farm produce and livestock) and more specifi-
cally on farm produce. The task of collection of sada'a was allotted to individuals who presented the shehu with a gift in exchange for permission to levy the tax.\textsuperscript{222} In the end, sada'a was nothing more than a grain tax (and would thus be equal to the 'ushr). Jangali – zakât on livestock – was not collected in Borno until the British period, although there had been three attempts to enforce its collection in the 19th century with no lasting results. Instead, the nomadic groups annually paid grass money, called sheede hudo or kasasairam, in return for grazing rights.\textsuperscript{223} According to Benisheikh, the payment of zakât was generally recognised by the individual peasants, in fact, zakât-grain was considered by the peasant as haram (‘forbidden’) to himself for either sale or consumption. However, Benisheikh notes a distinction in the Borno practice with regards to zakât: sada'a was regarded as the exclusive property of the shehu and thus the collectors were not entitled to any share (i.e., side-stepping the rules of sura 9:60). As a result, the collection of sada'a inevitably led to mismanagement. The chima gana and the bulama colluded and diverted a substantial part of the collection to their own use. In addition, part of the collected grain was taken by the chima kuras. As a consequence, the actual income from sada'a that ultimately ended up with the shehu was always but a small fraction of the annual yield.\textsuperscript{224}

The entire state revenue was considered as the personal property of the shehu and he disposed of it at will (and to a lesser extent, according to the principles of the sharî'ā). By far the greatest proportion of the revenue was consumed by the ruling elite within the capital and to a lesser extent within garrisons. Another large proportion of the revenue was used for the maintenance of the military. However, the rulers of Borno were also known for their charities, giving alms to way-farers and pilgrims, the 'ulamā'; the poor and the needy, orphans and other people, entertaining and offering hospitality to strangers and guests. The burden of taxation thus fell upon the peasantry. In addition, the commoners were often faced with extraordinary demands. Yet, they had no rights and could not apply to the courts as the jurisdiction of the juridical system was strictly limited to matters of family law.

Administrative matters were exclusively under the purview of the chima.\textsuperscript{225}

In sum, however, Benisheikh is rather critical about the impact of 19th-century Bornoan government expenditure:

\begin{itemize}
  \item \textsuperscript{222}Benisheikh 1973: 110
  \item \textsuperscript{223}The grazing fee was, however, a secular tax. According to Benisheikh, the non-enforcement of zakât on livestock must be seen as a “gross error of omission and a deviation from the Shari'a on part of the Bornoan government.” See Benisheikh 1980: 69. Note the different interpretations of kassasseram/kasasairam by Brenner and Benisheikh.
  \item \textsuperscript{224}Benisheikh 1980: 68–71.
  \item \textsuperscript{225}Brenner 1973: 111.
\end{itemize}
The government was essentially law and order oriented and thus the subject population benefited from governmental revenue only in terms of the provision of security. In the day-to-day conduct of affairs, the government incurred little or no expenditure on public welfare. Public welfare works... were always carried through communal efforts, and at no expense to the government.\(^{226}\)

**Exemptions from Paying Zakāt – The Umarian Empire**

Al-Ḥājj ‘Umar b. Sa‘īd al-Fūf or al-Ḥājj ‘Umar Tal (c. 1794/96–1864) was a Muslim scholar from Futa Toro who established a Muslim empire in the western part of the Bilād al-Sūdān in the middle of the 19th century. After a conventional Islamic education, he performed the ḥajj. Even before his hajj, he became a member of the newly established Tijānī ṭarīqa (‘ṣūfī order’), and was appointed khālid of the Tijānīya by the Tijānī mystic Muhammad al-Ghālī during his stay in Mecca. Thus he became the khālid of shaykh Ahmad al-Tijānī’s, the founder of the brotherhood, charged with the duty of imposing a state of perfection on the imperfect Islam of the Sudan and of organising the new order in West Africa. After his return from Mecca, a journey that took him through Egypt, Borno and the Sokoto caliphate as well as Masina, he settled in Diaguku in Futa Jallon and established there a religious community in 1840. However, he soon ran into trouble with the almamy of Futa Jallon and decided in 1849 to undertake a hijra beyond the power of the almamy, whom he classified as an infidel, and settled in Dinguiray in the east of Futa Jallon.\(^{227}\) Here al-Ḥājj ‘Umar Tal prepared his followers, called ṭālibūn (talibē), students/disciples and recently converted followers, called ṣufās, grooms, for the next stage, the militant reform or jihād.\(^{228}\)

Al-Ḥājj ‘Umar Tal began his jihād in 1852 when he led his followers against Tamba, but his first major victory occurred in 1855 when his army, reinforced by thousands of new Fulbe recruits from Futa Toro, started the invasion of Karta. By 1857 he was the new master of Karta. According to David Robinson, ‘Umar’s jihād differed in design and ambition from the earlier Fulbe jihāds, in that local grievances against the ruling elite did not motivate ‘Umar’s jihād as much as his desire to increase the lands under Muslim rule. His sense of moral geography or the state of religion in the Sudan savannah led him to identify the non-Muslim

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\(^{226}\) Benisheikh 1980: 81–82.

\(^{227}\) Robinson 1985: 129; Djata 1997: 30–32. The community established by ‘Umar Tal was similar to all enclaves of Muslim scholars. When ‘Umar approached the ruler of Tamba, where Dinguiray was situated, he informed the chief that “... I farm and teach my tālibēs. They beg for alms and we live on that.” (Robinson 1985: 128)

\(^{228}\) Hiskett 1984: 227–228; on the history of ‘Umar Tal and his movement, see Robinson 1985 as well as Djata 1997.
states of Karta and Segu as enemies of the faith and the regions which came under French influence as lands of pollution. Muslims living in “lands of pollution”, such as Futa Toro, were urged to emigrate. Thus, in the case of al-Ḥājj ʿUmar Tal and his movement, hijra and hijād were intimately related, as he recruited most of his hijād army and followers from Futa Toro (but also other regions, such as Bundu) by calling for hijra.229 Al-Ḥājj ʿUmar Tal launched his recruitment campaign in 1858 and in the following years perhaps 50,000 Senegal valley FulBe joined fergo ʿUmar, as the mass migration came to be known. However, FulBe settlers and their leaders continued to call for fergo Nioro (′migration to Nioro′) and throughout the late 19th century at least another 20,000 FulBe responded to the call.230

It seems as if the Umarian criticism of the way Islam and Islamic law was practised in Futa Toro did play a role in the hijra. ʿUmar had criticised the local methods of handling social and religious justice, declared Futa Toro as a “polluted society” and challenged the local authorities. In a public appeal in 1858, he dismissed various local practices as non-Islamic, among others, the way zakāt was distributed: “The tithe does not go to the poor. The tithe of a deceased man goes to his family rather than to the state,” thus indicating that the almamy of Futa Toro neglected his duties and that the state itself was no longer ruled according to Islamic law. He seems to have been acknowledged by the commoners as the rightful ruler of Futa Toro thereafter, and named his own agents to collect zakāt during 1858.231

Failing to check the French advance in the Senegal hinterland, ʿUmar turned his army against Segu and Masina, conquering Segu in 1861 and Hamdallahi in 1862. Despite these victories, al-Ḥājj ʿUmar Tal was not able to consolidate the vast territory and was already faced with a major rebellion in 1862 and was besieged in Hamdallahi. In 1864 he tried to break out of the siege but failed and was killed in the attempt. His empire did not perish with him, however, but continued under his son, Ahmad b. ʿUmar or Ahmadu Sheku, until the French finally conquered it in 1891.

The Umarian state was not a centralised state but a number of strongholds from which a political-cum-religious administration went out to consolidate the spread of Islam. Al-Ḥājj ʿUmar Tal himself was not so much concerned about the organisation or administration of his empire. Instead, his appointed regional representatives were responsible for the task of organisation. Each of the

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230 Hanson 1990: 38; Hanson 1996: 34–36.
231 Robinson 1985: 226, 229. The tithe collected after the harvest in 1858 was kept at a central depot and in February of 1859 was removed from Futa Toro when al-Ḥājj ʿUmar Tal′s followers embarked on their hijra.
provinces was organised as an independent unit, and al-Ḥājj ‘Umar Tal was merely the spiritual head of the whole empire. Civil offences were tried locally under Muslim law whereas crimes and political offences were brought before the religious head of the provincial capital.²³²

Taxation in the Umarian state seems to have been levied according to Islamic law. Oloruntimehin notes rather vaguely the existence of “the ordinary tax payable by all taxable adults”, yet this tax was not the zakāt (as one would have assumed). Zakāt or diaka (jakkal/jaka) as it was called, as well as mudu, kharāj and wusuru, are labelled by Oloruntimehin as “special taxes”, yet this definition is problematic. Clearly, all of these taxes except kharāj were religious taxes. Diaka was one-tenth of the harvest and other categories of property and was paid only by Muslims. The mudu was the zakāt al-fiţr, the grain voluntarily given by each Muslim to the district chief to dispose of as he pleased. About four-fifths were distributed among the poor, the rest was taken by the district chief. It is therefore questionable whether mudu can be labelled as a tax at all as it was a religious contribution. Wusuru was ‘asir or the tithe on caravan traders, but seems also have been levied on cattle owners (and hence would be the zakāt on cattle). All cattle owners had to pay one to the governor each year out of every thirty beasts they possessed, and one sheep out of every forty. Non-FulBe and especially non-Muslims had to pay kharāj, land tax.²³³

In addition, the state received the fifth of the war booty (khums), which, in fact, was the most important source of revenue for the state. However, according to Djata the booty was unequally distributed. During the reign of Ahmadu Sheku, the ruler would receive half of it, and the cavalry would receive more than the foot soldiers.²³⁴

Tax collectors were usually Futanke (people from Futa Toro), who were based at fixed posts and had been chosen by the central government. The governor or the district head of a particular area was usually informed by the central administration of the amount of tax expected from the area; thereafter the governor or the district head shared out the requested amount among the component villages. Ordinary taxes were usually submitted through the district head of the area to the central treasury. Of the amount of revenue thus collected, the district head deducted one-fifth. One-third of the remainder was sent from the central treasury to the provincial governor, one-third was distributed to the village heads and one-third was taken by the central authority.²³⁵

²³⁴ Djata 1997: 50.
²³⁵ Oloruntimehin 1972: 177.
The political economy of the Umarian state was, however, removed from the ideal Islamic character. The economy of the state was shaped by the military character of its conception and articulated through the continued predominance of warfare. According to Roberts, throughout the reign of al-Ḥājj ‘Umar Tal as well as his successors, the economy of the Middle Niger Valley was based on plunder and conquest. Warfare and the war economy had a negative impact in the Middle Niger valley. Here, the army had no ties to an agrarian base. Roberts modifies Oloruntimihin’s statement on the revenue system by underlining that although Muslim law specified a blueprint for a sophisticated public revenue system, its successful implementation depended on the level of state authority and internal security. For the Segu Tokolor, this was a largely unrealized source of income because of their failure to pacify the region. Hence, the livelihood of the Tokolor army continued to depend on warfare.

Muslim courts of law were established throughout the realm of the Umarian state, but qādis and tālibùn approached the law differently and generally the interpretation of the tālibùn was the last word. Al-Ḥājj ‘Umar Tal had built his state on conquest and held it together by his prestige and his patronage, which tied the loyalty of his tālib and his slaves to him by individual strands. The raison d’etre of the Umarian state was the advance and defence of Islam, not the establishment of a political economy. Zakât was collected, whenever possible, as well as customs duties (the ten per cent wusuru). At the western fringes of the state, the Umarian system worked admirably, in other parts not.

However, al-Ḥājj ‘Umar Tal’s successor Ahmadu Sheku was not able to achieve the same amount of spiritual and political influence as his father had possessed. Even worse, his position as amîr aî-mu’mînîn was contested by his brothers time after time. After 1864, the state disassembled into regional sub-polities, making any attempts of Ahmadu Sheku to establish a viable fiscal policy in vain. For example, in the Xoolimbînne area in Karta, the collection of the diakâ/zakât, as well as the adjudication of disputes, was left in local hands when the area was forced into submission in 1855. During the 1880s, when Ahmadu Sheku resided at Nioro, the capital of Karta, he changed the administration and

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237 However not in Karta, as Hanson has pointed out.
239 According to Djata, the wusuru or tax on caravans was already levied by the predecessor state of the Umarian state, namely Segu Bambara. Under Umarian rule some tax collector started to levy additional taxes on the merchants. When the tax collectors demanded it, the wusuru was no longer paid but furnished in merchandise worth more than that which would have been paid (Djata 1997: 149).
had his lieutenants collect the *diaka* and the military taxes. This change provoked a rebellion by the residents.\(^{241}\) In Segu, Ahmadu Sheku faced a rebellion already in 1863, and in order to cope with the situation, he had special taxes levied which only increased the unrest and malcontents against the Umarians.\(^{242}\) The Bamana (Bambara) revolt in the Segu province of Kaminiandugu lasted during the whole decade, it had started as a tax rebellion but led to widespread famine and suffering due to the scorched-earth policy that all warring parties applied.\(^{243}\)

Worst of all, however, were the civil wars that ravaged during the 1870s and 1880s, affecting especially the regions of Karta and Segu. Continuous warfare and insecurity not only diminished the tax bases but also the political and ideological superstructure of the state. Among the Bamana (Bambara) in Segu, the Umarians were criticized for being harsh and cruel. The *talibúin* were viewed as an oppressive and self-seeking aristocracy; the state was accused for monopolizing all the riches, taxation was heavy and could at any time be doubled in the same year.\(^{244}\)

In Segu, in the Middle Niger Valley, warfare remained the principal form of capital accumulation for the warrior class due to the failure of the establishment of a fiscal policy. Some of the *talibúin* and members of Umar Tal’s family started to manipulate taxes to their advantage and appropriated certain goods captured in warfare. As the war economy continued until the 1890s, both the reciprocal system of the state as well as the regional economy collapsed. According to Roberts, the Umarians maintained fiscal viability only by exploiting the Maraka and Somono communities and oral traditions consistently refer to the Umarians’ readiness to take whatever pleased them and their general disregard for due process:

> For local Muslims, who probably anticipated a systematic implementation of taxes and *shari'a* law under a Muslim state, it must have been shocking to have *talaba* confiscate whatever appealed to them under the guise of collecting the zakatu.\(^{245}\)

Most striking, however, were the exemptions from taxes in some regions to enable the settlement of thousands of migrants and to promote the production of surplus grain. The Umarian state depended on commerce; as a warrior state, it needed merchants to supply firearms, gunpowder, and luxury imports. The Umarians sold surplus grain for weapons at Medine, the principal market town in

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243 Djata 1997: 63–66. In fact, Bamana resistance to and guerrilla warfare against the Umarian state lasted until the establishment of French colonial rule during the 1890s.
244 Djata 1997: 48–51, 58.
245 Roberts 1987: 131–133, quotation from page 133.
the Upper Senegal Valley. State grain sales were a significant aspect of commercial life at this market, whereas Nioro developed into a regional centre for the salt and gum trade. Thus, at least in the Karta region, the Umarian economic policy was not mainly based on warfare but commerce. The Umarian state extracted tolls and other revenue from the caravan traffic and as the tolls constituted an important part of the state income, the Umarian state made certain that trade routes were not much affected by warfare and political insecurity.246

An important aspect of the economic policy in Karta was the indirect state promotion of the regional economy. The easiest way to participate in the economy was to be a producer of grain. Futanke settler communities, consisting mainly of retired soldiers and their households, obtained land grants and put slaves on the land (which, as a consequence, led to an increasing demand for slaves and, thus, slave raids). In addition, the Futanke – but not the indigenous settlers – were exempt from paying the diaka [], which allowed them to accumulate even greater amounts of grain. Many of the migrants, who entered Karta during the various periods of migration (hijra or fergo) into Karta starting from the late 1850s until the early 1890s, were offered land to cultivate by the governors and were promised negligible taxes.247 However, the levy of diaka was used as a direct state intervention in the promotion of the grain market. In the Jombo area, ‘Umar Tal had initially instituted diaka on the harvests to stop the widespread grain confiscation by the army which was threatening to erode local support for his rule. Most of the grain collected as diaka was stored in the regional capital of Konyakary where it was used to provision the standing army and to celebrate the major Muslim holidays. However, when the surpluses were high, state officials freely traded some of the grain at Medine – which, in fact, was forbidden according to the sharī'a. Umarian leaders assigned important officials the task of collecting the tax in outlying areas, and these agents also participated in the grain trade at Medine. According to Hanson, the emergence of the grain market in Medine encouraged agents to take their full share of the taxes, since grain had both exchange and consumption value. As a result, tax collectors usually met or exceeded the recommended tenth of the harvest, and sometimes kept up to one-half of the diaka for themselves.248

Whether or not the Umarians were able to establish an Islamic state is a matter of debate and perspective. With the nucleous of the Umarian state there certainly existed an Islamic order and sphere. However, the Umarian state existed not of one but several dispersed nuclei, being tied together by traders and soldiers.

246 Hanson 1996: 66–70.
247 Hanson 1996: 70, 74. For a general overview on the migration to Karta, see Hanson 1994.
248 Hanson 1990: 210–211.
Outside these nuclei, the Umarian control was precarious, and in certain regions it was non-existent. These regions were mainly inhabited by non-Muslims, usually revolted against Umarian tax-collectors and were the targets of Umarian slave-raids.

An Aborted Attempt to Establish an Islamic Economy:
Samori’s First Empire

Whereas all the states discussed so far have been situated in the Sudan savannah, there are some notable examples of attempts to introduce Islamic rule south of the Sudan savannah in Western Africa. Muslim traders and scholars had, at least since the 14th century, settled among non-Muslim communities in the Guinea savannah and on the edge of the rain forest, but no ruler had ever converted to Islam. These Muslim communities, which consisted mainly of Juula traders and scholars, conducted trade in forest products and were known for their peaceful co-existence with the non-Muslims (see further Chapter VII). However, during the 19th century this picture of peaceful co-existence was unsettled by the influence of the militant reform movements throughout the Sudan savannah. About 1830, a certain Moré Ule Sisi of Kankan proclaimed jihâd and established the Sisi Islamic Kingdom of Moriuledugu. For the next thirty years, the Sisi Kingdom waged war against their neighbours and as a consequence, the social and economic balance between the Juula traders and the non-Muslim societies was disturbed. Some of the Muslim traders joined the Sisi Kingdom, whereas others tried their best to protect their economic interests. The non-Muslim societies faced similar problems – lack of unity and leadership made it problematic to withstand the challenge of the Sisi Kingdom. However, about 1861 a former soldier of the Sisi army, one Samori Ture (1830–1900), was able to consolidate the anti-Sisi forces and build up an army. Samori Ture was himself of Juula decent but his family was said to have practically abandoned Islam. His family had lived for several generations in lower Konyam and was closely allied with the Kamara, the local non-Muslim clan into which Samori had married.

Between 1861 and 1898, Samori Ture pursued a campaign of conquest in what is now the northern Ivory Coast, eastern Guinea and northern Ghana. About 1873 he became independent of the Kamaras and controlled a large area in his own right and in 1880 he defeated the Sisis. As a result, he was able to establish an empire, but although having a short “religious” period (1886–88) his empire had a strikingly “non-religious” character. The resulting community, despite

250 See further Hiskett 1984: 238; Person 1987: 288–289.
Samori’s efforts to implement the *sharī'a*, owed more to local African traditions than to Islamic models.

Samori’s state emerged by way of violence. According to Tymowski, power, tribute, and the judicial system were enforced by an army that had turned out to be a very efficient and effective tool for forming those elements of state organisation. However, the effectiveness did not produce a legitimation of power which was to be a major problem. Samori’s subjects were Muslims as well as non-Muslims and Samori had to take this into account in the establishment of his power base. In the beginning of his era, his declared aim was simply to protect the trade routes from the exactions of the local chiefs and to open up new trade routes. Thus, he was able to draw support from both Muslim Juula merchant and scholar communities as well as from animists. Neither Islamic law nor conversion to Islam were forced upon the subject populations.

In the early stages of its development, Samori’s state had hardly any Islamic characteristics. However, as the state reached the peak of its expansion and with the incorporation of the important Islamic centre of Kankan, Samori sought to consolidate his polity by stressing its Islamic nature, thus providing legitimation on a normative ideological basis. In 1884, he changed his title from the traditional *fama* to the Islamic *almamy* (*al-imâm*), began to call his wars *jihāds* and, at the end of 1886, he proclaimed an Islamic state. By this action he destroyed the religious tolerance the state, although most of his subjects, among them his father, were still animists. He demanded that his subjects convert to Islam. He introduced strict regulations to pursue this policy and established a network of Muslim scholars to supervise the conversions. However, the policy of forcible conversion as well as the methods of Samori’s rule quickly gave rise to fierce opposition. Faced with a revolt and after failing to take the town of Sikasso in 1888 (after one year of siege, which drained the resources of the army as well as those of his subjects), Samori seems to have been convinced that the setting-up of an Islamic state had been a mistake and abandoned his policy and the state reverted to a more non-religious basis.

Samori’s Islamic rule had some weak points in its layout. Despite his title of *almamy*, Samori was far from being a religious authority, and legitimacy for his position as head of state did not, according to Azarya, rest on any religious attributes. His capital did not become an important religious centre as had been

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251 See further Tymowski 1987.
the case in most of the Muslim-cum-Islamic states which had been established in the wake of *jihād* in the Sudan savannah. Although Samori invested serious efforts in building mosques and schools, and in purifying Islam from syncretistic practises, it was claimed by outsiders that the level of Islam had not risen very high in his state.256

On the other hand, the implementation of an Islamic order had both political and administrative consequences. Political functions began to be defined in religious terms and Islamic religious attributes became important qualifications among candidates for political positions. However, despite the rising status of Muslim scholars, the clerics still had to compete for political influence with the military commanders.257

Another visible change was the imposition of *dyakha* (*diaka*) or *zakāt*, which was levied on his followers. In 1881, Samori issued an edict which stated that all his subjects, including the non-Muslims, had to pay the *shaykhs* of their villages an annual stipend known as *mudd* (*mude*, *muid*), which would be equivalent to the *zakāt al-fitr*. This custom allowed Samori to establish religious teachers, called *karamokho*, throughout his realm as auxiliaries to his political agents. Soon thereafter, customary law was replaced by Islamic law throughout his territory. In addition, *wusuru* was levied on merchandise and as customs dues.258

The taxation system of Samori’s state was closely linked to the activities of the army. At the lowest level of the state, the commanders of small *sofa* (‘warrior’) units were engaged in collecting the tribute. The warriors watched over the collection of the tribute and the transport of goods to the state granaries. Although not indicated by Tymowski, it seems as if the granaries were established in the garrisons of the *sofas*.259 In addition, the treasury was amply supplemented by war spoils, as well as by external trade, which consisted mainly of slave export and arms and horse import. In fact, the army was the chief consumer of the tribute collected by the state apparatus which was created primarily for the satisfaction of the *sofas*.260 Tymowski (relying on data provided in Yves Person’s monumental thesis on Samori) calculates that the professional soldiers consisted of about three per cent of the total population of Samori’s state. As food as well as other provisions, such as guns and ammunition, were divided out among warriors from the state treasury, it is not surprising that not much was left over to be invested elsewhere.261 Muslim scholars as well as the establishment and

257 Azarya 1980: 441.
261 Tymowski 1988: 45–47.
maintenance of mosques were paid out of the state income, and slaves were settled in new villages, but not much more is known about the expenditure of the state revenue.

Conclusion

Despite the efforts of Muslim scholars and jihād leaders, the establishment of an Islamic order proved in most cases to be a difficult process. In the case of the levy of zakāt, the ideals and the realities did not usually meet. Although the collection of zakāt was enforced by many states, its distribution seems to have caused problems – not in the sense of there not being any revenue but to whom it was to be given. If an Islamic interpretation is taken, then the conclusion would be that the collection of zakāt in the various states was done according to Islamic law and the regulations of zakāt, but its distribution was not, as it was mainly distributed among the army and the courtiers.

However, as the study has been able to suggest, the basis for any discussion of the existence and levy of zakāt in the pre-colonial Bilād al-Sūdān is rather weak. In most instances, there are only indications about the collection of religious taxes, and none of the case studies have been able to present any quantitative data concerning the amount of zakāt – or any other tax – collected and spent.

According to the rules of zakāt, the collection, storage and distribution of zakāt was a state matter, which means that zakāt is to be regarded as a tax. According to the concept of an ideal Islamic order, it was the political-cum-religious obligation of an Islamic state to levy zakāt and, at the same time, it was the moral obligation of the believers (Muslims) to pay it. What is evident from the discussion in this chapter is that whereas the implementation of the Islamic order was put high on the agenda of the reformers, political and economic realities soon changed the structure of the Islamic institutions. In most cases, the established Islamic order did not survive its establisher. In the case of Samori Ture, the order did not even last for four years. However, it is not claimed that these states were not Muslim states. They were ruled by Muslim rulers but mostly included a substantial non-Muslim population. The Islamic order was an ideal which in the end was reformulated in many different ways on the local level.

Many of the Muslim states presented in this chapter levied both religious as well as secular taxes. The main source of income in all of the case studies was derived from trade through customs and market dues and tolls. Such income would, in an ideal setting, be labelled as religious income, but in praxis it never was. Only a few of these states derived any income from zakāt at all.

What was the impact of zakāt as a public institution? The majority of the information in the case studies shows that the main beneficiaries of zakāt were,
apart from the tax collectors and courtiers, the Muslim scholars, who in almost all cases were mentioned as the receivers of zakāt. In some cases, the poor and the needy received assistance through zakāt, but not in an institutionalised way. However – or therefore – the moral obligation to give alms as well as their distribution was to be of importance in the private sphere. The existence of almsgiving outside the public sphere in the Bilād al-Sūdān as well as the structure of zakāt in Muslim communities will be the topic of Chapter VII.