

EXAMINATION OF ISLAMIC LAW OF INHERITANCE [MIRAATH] IN KWARA STATE LOWER COURTS

Muhammad Jumat Dasuki

Department of Religions, History and Heritage Studies, Kwara State University, Malete

Abstract

The Islamic law of Inheritance has been pre-ordained by Allah (S.W.T.) in a wise and gradual manner. It has determined the rulings and methods to distribute inheritance among all beneficiaries with the purpose to act fairly to all levels of beneficiaries and to avoid discrepancies among them. Among Muslims today internecine scramble for the distribution of the property of a deceased person has become a serious societal problem that requires profound attention. The struggle over inheritance of property has pitted children of the same father against each other. Conflicts among Muslims over inheritance have resulted in unrest in the society. It is observed that the crises sometimes arise because of issuance of wrong rulings by the Alfas called to distribute the estate or by Qaadis especially at juridical Courts of lower status. Therefore this work examines the application of Islamic inheritance system in Lower Courts of Kwara State by comparing and contrasting the methodologies applied by the individual Court in the study areas with the laid down Islamic principles of Islamic law of inheritance. It also appraises the correctness or otherwise of inheritance cases decided upon by the Area Courts in Kwara State. The paper applies analytical and historical approaches for this study as well as library sources as a tool of sourcing for information and concludes with useful recommendations.

Keywords: *Islamic law, Inheritance, Kwara State.*

Introduction

International competition and globalization is a very important issue especially for the organizations, particularly after the changes that occurred in the business environment which forces Two Arabic terminologies are used to denote inheritance in Islamic law. These are: *Al-farā'id* and *Al-Miirāth*.¹ The root verb of the first terminology is *farada*, which means to ordain, or decree and *farā'id* is the plural form of *farhidah* which means obligation or fixed share. The root verb of the second terminology is *waritha*, which means to inherit or take over². In the only Qur'ān, the word is variously used such as:

"And Sulayman inherited David" (Q27:16). "وورث سليمان داود"
When the property of a dead person is gathered, collated, valued and shared among those who are entitled to it among his relatives, the word in this sense is used in the noun form as *miirāth*. The science of Islamic law of inheritance is therefore referred to as *‘ilmu ’l-miirāth* or *‘ilmu ’l-farā'id*. as this meaning was implied in the holy Qur'ān:

"ولله ميراث السموات والأرض والله بما تعملون خبير"

"To Allah belongs the inheritance of Heavens and the Earth; and He is well acquainted with all that you do..." (Q3:180).

¹ Research of studies centre The bilingual Dictionary Arabic-English, English-Arabic- (Lebanon Dar Al-Kutub al-Umiyyah. 2008), p 743

² *Ibid*

Technically, *‘ilmu ’l-miirāth* or *‘ilmu ’l-farā’id* is the knowledge of how the property and estate left behind by a deceased is gathered, collated and shared among the deceased relatives based on the *Shari’ah* laid down principles. Muhammad As-Sabuni, a contemporary Muslim scholar defines Islamic inheritance as follows:

"انتقال الملكية من الميت إلى ورثته الأحياء سواء كان المتروك
مالاً أو عقاراً أو حقاً من الحقوق الشرعية"

Legal transfer of control of estate from the deceased to his inheritors, whether the estate is wealth, landed property or legal rights and obligations³.

Thus, the transmissible rights include all rights to property as well as rights connected with property and other dependent rights, such as debts, rights to compensation etc.

According to the *Encyclopedia of Social Sciences*, "Inheritance is the entity of living persons into the possession of dead person's property and exists in some form wherever the institution of private property is recognized as the basis of the social and economic system."⁴ Nevertheless, the actual forms of inheritance, the laws and custom governing it vary greatly from culture to culture and from time to time. Changed ways of

³ As-Saabuuni M. A, *Mawarithh Fish-Shari’atil-Islamiyyah ‘ala Dhail-Kitab was-Sunnah*, 34

⁴ Mannan, M. A *Islamic Economics Theory and Practice (A comparative study)* (Lahore, Pakistan: Muhammad Ashraf, Kashmiri Bazar, 1980) 167,

owning and using property will always bring with them in the long run alteration in the laws and practices relating to the inheritance of wealth.”⁵

History and Structure of Area Courts

The word “Judiciary” has been defined as the court system of a country. It is the branch of Government vested with judicial powers.⁶ It is generally regarded as the third arm of government. The function of the judiciary is the interpretation of the laws enacted by the legislature.⁷ The legal pluralism, which is a prominent feature of the Nigerian legal system is fully represented in Kwara State. The British colonial masters brought common law into Nigeria and into Ilorin the capital of Kwara State following their conquest of the town in- 1898, and Islamic law as an integral part of Islamic religion has been administered in northern Nigeria as far back as the 14th century.⁸ In Ilorin the consolidation of the Fulani hegemony by Shehu Aalimi around 1807⁹ and the incorporation of the town into Islamic State assured the dominance of Islamic law in the town and many towns in Kwara State and Yorubaland.¹⁰

⁵ *Ibid*

⁶ Abikan, A.Q.I. “The Application of Islamic Law in Civil Causes in Nigeria Courts.” *Journal of International and Comparative Law*. June 2002 .8-12

⁷ *Ibid*

⁸ Doi, A. I. *Sharicah: the Islamic Law*. (Ibadan: Ikhsan Islamic Publishers. 1990), 2

⁹ Jimoh, L.A.K. *Ilorin: The Journey So Far*. (Ilorin: Atoto Press 1994), 35-62

¹⁰ *Ibid*

Prior to the advent of colonialism, as pointed out above, the Ilorin Emirate formed part of the Sokoto Caliphate established by Usman Dan Fodio. Islamic law was the applicable law of the Caliphate.¹¹ The Sokoto Caliphate itself inherited a strong Islamic learning tradition in the region of the Sudan.¹² In the Sokoto Caliphate, each emir as mentioned above had his own court. Below the Emir, there were also alkali courts manned by learned jurists who were fluent in Arabic and who referred to Islamic law texts. These courts were highly sophisticated¹³ and applied Islamic law with the utmost vigour.¹⁴

The colonial masters applying the system of indirect rule preserved the Alkali courts but gradually assumed control of their administration.¹⁵ Courts administered both Islamic law and customary law under the direction of the colonial masters.¹⁶ The Native Proclamation of 1900 was enacted for the better regulation and control of native courts. It took control of the Alkali courts away from the Emirs and placed it in the hands of

¹¹ Anderson, J.N.D. *Islamic Law in Africa*. (London: Frank Cass. 1978), 3

¹² Tsigia, I.A. and M.A. ADAMU, *Islam and the History of Learning in Katsina*. (Ibadan: Spectrum Books Ltd. 1997), 9

¹³ Okonkwo, C.O. *Okonkwo and Naish on Criminal Law in Nigeria*. (London: Sweet and Maxwell, 1979), 4

¹⁴ Anderson, J.N.D. *Islamic Law in Africa*. 3

¹⁵ Okany, M.C. *The Role of Customary Courts in Nigeria*. (Enugu: Fourth Dimension Publishers. 1984), 10-17

¹⁶ Keay, E.A. and Richardson, S.S *The Native and Customary Courts of Nigeria*. (London: Sweet and Maxwell 1966), 122-125.

the Resident.¹⁷ In 1933, the Native Courts Ordinance among other things changed their name to Native Courts. This position continued after independence until the Area Courts Edict, 1967 (now called the Area Courts Law, 1967) overhauled the Native Courts system. This Law among other things abolished the Emir's court and changed the name of Native Courts to Area Courts. There are two types of Area Courts, Area Courts and Upper Area Courts.¹⁸ An Area Court may consist of an area judge sitting alone or sitting with members where all questions of Islamic personal law are heard and determined by the area judge or any member learned in Islamic law sitting alone.¹⁹

Qualifications of Area Court Judges

One allegation frequently leveled against Area Courts is that some judges staffing the courts are generally not well educated. It is also alleged that the minutes of evidence, the records of proceedings and even judgments are written by court clerks or registrars. However, we have found this allegation to be untrue in all the Area Courts visited in Kwara State. The judges themselves took the minutes of evidence and records of proceedings.

Although only legal practitioners are now appointed as Area Court judges, controversies still trail their qualifications, because

¹⁷ Mahmud, A. B A Brief History of the Sharicah in the Defunct Northern Nigeria. (Jos: University of Jos Press. 1988), 9-11

¹⁸ Area Courts Law, Cap. A9, Section 7, Laws of Kwara State, 2007.

¹⁹ *ibid.* Section 7.

Lawyers complain that qualified legal practitioners do not operate the courts. However, the position is fast changing. Almost all the judges have one form of legal education or the other. Many are qualified legal practitioners and others have Diploma Certificates in Law.

One should point out that for customary law, there is no specific academic or professional qualification in the country. Even judges of the Customary Court of Appeal and other superior courts are appointed based on their legal qualifications as legal practitioners plus their having “considerable knowledge of and experience in the practice of Customary law” For Islamic law, although there are diplomas and certificates in Islamic law, and combined honours degrees in Islamic law, there is no professional body for Islamic law practitioners. The only known legal requirement under the Constitution in Islamic law is the equally nebulous “recognized certificate from an institution approved by the National Judicial Council”, and “considerable experience in the practice of Islamic law” or being “a distinguished scholar of Islamic law” Hitherto, there were no specific qualifications stipulated for Area Court judges, and thus virtually any person could be appointed. Persons with degrees, diplomas and certificates in law have been appointed, and so also have been school certificate holders who had been court registrars for a long time.

However, the practice of appointing only legal practitioners who had undergone the common law or the combined common and

Islamic law training has taken a firm root in spite of stiff opposition by judges and Kaadis who have only Arabic or Islamic studies qualifications. Since 2006, only legal practitioners are appointable as Area Court and Upper Area Court judges inserted by Kwara State Law Revision. However, judges who are currently serving but are not legal practitioners are allowed to remain until retirement. It appears that there is now a deliberate policy in the country generally to appoint only legally qualified persons as judges of Area Courts. However, the solving of one problem has intensified the court's crisis of identity. The former Grand Kaadi of Kwara State, Hon. Justice Salihu Olohuntoyin Muhammad in his speech during the 2016 Legal year ceremony requests thus:

At this junction, we wish to use the forum to inform the whole world that we still strongly maintain our stand that Degree in Arabic and Islamic studies should be equivalent to L.L.B. *Shari'ah* as qualification for area court judges. We demand this much. This is because the majority of the cases handled by the area courts in the state are governable by Islamic law and knowledge of Islamic law through Arabic cannot be replaced. It is very sad to know that some if not all the so called graduates of LLB (*Shari'ah*) do not know

Arabic at all. They cannot consult original *Shari'ah* law authorities written in Arabic language. This, to say the least, is sadly unfortunate. Therefore appointment of such people on to *Shari'ah* benches makes mockery of the whole process and system.

Area Courts are under the administrative control of legal practitioners. The Kwara State Judicial Service Commission is responsible for the appointment and discipline of Area Court judges in the State. The Commission is dominated by legal practitioners with the Grand Kaadi as the only representative of Islamic law in the seven-man panel.

Jurisdiction of Area Courts

The jurisdictions of the Area Court under the Law includes:

- (a) All questions of Islamic Personal Law.
- (b) Matrimonial Causes and matters between persons married under customary law.
- (c) Suit relating to custody of children under customary law
- (d) Civil actions involving debt demand and damages
- (e) Matters relating to succession to property and the administration of estate under customary law.
- (f) Matters concerning ownership, possession or occupation of land. ⁶⁴

Review of Selected Inheritance Cases Presided over by the Kwara State Area Courts

All sixteen local governments in Kwara State have area courts, because all the Alkalis and Emirs` courts, which were established before and during the colonial era, were all converted to area courts. We however observe that the inheritance of cases that go to lower courts are scanty because of the Estate Department established by the Kwara State *Shari'ah* Court of Appeal that caters for the estate distributions out of litigation. People prefer to go to where dispute is settled out of litigation. This Department plays significant roles as it is going to be discussed in the next chapter. Another reason for few numbers of inheritance cases that go to area courts is that people use the power given to area court in retrieving the entitlements of their deceased person from government and banks and later withdraw the case from the court for distribution outside the court.

Another reason responsible for scantiness of inheritance cases in area courts is the effort of some judges of area court in advising the parties to settle the matter out of courts by referring them to Estate Department of the *Shari'ah* Court of Appeal or to other private bodies that deal with inheritance distributions.

The following table shows the number of the local government Areas numbers of area courts in each local government area as well as the numbers of cases revisited and reviewed in this research work.

S/NO	Local Government Area	Number of Area Courts	Number of inheritance Cases	Number of reviewed Cases
1	Asa	6	-	-
2	Baruten	4	2	1
3	Edu	3	1	-
4	Ekiti	1	-	-
5	Ifelodun	7	2	1
6	Ilorin East	4	2	-
7	Ilorin West	2	3	1
8	Ilorin South	4	2	-
9	Irepodun	6	-	-
10	Isin	4	-	-
11	Kaiama	2	-	-
12	Moro	6	-	-
13	Offa	4	2	1
14	Oke-Ero	1	-	-
15	Oyun	2	-	-
16	Pategi	3	1	-
	Total	59	15	4

In the whole of the 59 Area Courts spread across all the sixteen local government Areas of Kwara Stat, only fifteen inheritance cases were handled by the Area Courts between 1994 and 2015. We decided to review only 4 out of the fifteen cases because they

the one with issues. As for the remaining 11 the judges displayed competence and carried out the distribution with diligence

The four cases that have issues are:

1. Afusat Ayanda Vs Olatunde Akanji
2. Alh. Muhammadu Mando Vs Alh. Awawu Manujoro

1. Afusat Ayanda Vs Olatunde Akanji

This case that has registration number UCAO/CVA/92 was decided on 8th July, 1993 by the Upper Area Court, Omu Aran in irepodun local government area of Kwara State. The background of the suit before the trial court is that the plaintiff, Afusatu Ayanda, sued that the estate of her late husband, Omomeji, Ayanda be distributed. The defendant was the brother of the plaintiff's husband.

The breakdown of the estate valued at ₦100, 000.00 by the trial court was itemized and prices fixed by the trial court as follows:

- (1) All the 20 bundles of roofing iron sheets and planks removed from the 10 rooms Bungalow are valued at Ten thousand naira. ₦ 10, 000
- (2) The 2,000 Blocks purchased out of the sale of some roofing sheet at Budo Ile are valued at Ten thousand naira ₦ 10,000.
- (3) The 5 plots of land one plot at Agbamu upon which the dismantled 10 rooms, bungalow was

built, and a plot situated at Oyo Ile are all valued at Twenty five thousand naira. ₦25, 000

- (4) The old grinding Engine at Oke Oyi valued at Thirty thousand naira ₦30,000
- (5) The Suzuki 100 model valued at ₦20, 000
- (6) The 5 small cows and one old pick up car all admitted sold ₦5, 000 (sic)

The trial court also distributed the estate as follows:

- (1) The Plaintiff – ₦5, 000.00 as wife to the deceased
- (2) The Plaintiff's (2) daughters – ₦ 20,000
- (3) The second wife of the deceased – ₦5, 000
- (4) The Second wife's daughter – ₦10, 000
- (5) The second wife's 3 sons – ₦60, 000¹

Review of the case

It was noticed that trial court's record of proceedings did not show whether the learned trial judge obtained or worked on the opinion of a *Mukhbir* in civil construction, agriculture, motorcycle engineering or dealership in the items such as iron sheets, motorcycle, grinding engine or cows. Because the valuation of the items is arbitrary and the sharing of the estate did not follow the Qura'nic proportion. The decision therefore cannot stand the tests of time and law.

It was found in the record of proceedings that the heirs are the plaintiff and another wife, three male children and three female children. Assuming that the total estate valued ₦100, 000.00. Still the distribution is not based on the law, which is relevant to the parties.

In any case, like this, the following steps should be followed:

- (i) The experts or dealers in the items involved should be brought in for proper determination of their worth. This is in compliance with the class of evidence termed as *Khibrah*, (the evidence of the expert) in the glorious Qur'an:

" فاسئلو أهل الذّكر إن كنتم لاتعلمون "

“ Ask those who know if you know not” Q16:43

- (ii) In the alternative, the disputing heirs should either agree on fixed price for the items, the court aggregate their prices to determine the price to adopt for a particular price. Also the items could be sold and the amount shared according to proportion of the estate due to the heirs.
- (iii) The following ratio must be followed when the total value of the estate is found. The plaintiff who is the first

wife and second wife should be given 1/8 as decreed by Qur'an for cases like this thus:

"فإن كان لكم ولد فلهنّ الثمن ممّا تركتم من بعد وصية توصون بها أو دين
"..."

“ if you have a child, then they (wives) shall have an eight of that which you leave after payment of legacies that you may have bequeathed or debt ” Q4:12

The balance of the estate in this case goes to the other heirs who are 3 sons and 3 daughters as applied in the same chapter:

"يوصيكم الله في أولادكم للذكر مثل حظ الأنثيين..."

“Allah commands you concerning your children a male shall have as much as the share of two females.” Q4:11.

Fractional share of the estate:

The whole estate based on this case which is N100,000 should be shared as follows among the heirs:

Both wives will receive $1/8 = N12,500$

Each daughter will have half share of a male = ~~N~~ 9,722.22

Each son will have twice share of a female = ~~N~~ 19444.44

The followings are shares of individual heir:

The first wife N6250

The second wife N6250

The first son N19444.44

The second son N19444.44

The third son	N19444.44
The first daughter	N9,722.22
The second daughter	N9,722.22
The third daughter	N9,722.22
Total	N100, 000.00

Real distribution of the Estate

Heir	Entitlement	Allotment
Wife 1	N6250	1 plot out of 5 plots cost N5, 000. 00
		Credit balance N1, 250.00
Wife 2	N6250	1 plot out of 5 plots cost N5, 000. 00
		Credit balance: N1, 250.00
Son 1	N19444.44	the old grinding Engine at Oke Oyi valued at Thirty thousand naira N30, 000.
		Debit balance N10,555.56
Son 2	N19444.44	Remaining 3 plots out of 5 plots cost N 15,000.00
		Credit balance: 4,444.44
Son 3	N19444.44	the Suzuki 100 model valued at N20, 000

Debit balance: 555.56

Daughter 1 N9, 722.22 The 2,000 Blocks purchased out of the sale of some roofing sheet at Budo Ile are valued at Ten thousand naira ₦ 10,000. Debit balance: ₦277.78

Daughter 2 N9, 722.22 All the 20 bundles of roofing iron sheets and planks removed from the 10 rooms Bungalow are valued at Ten thousand naira. ₦10, 000. Debit balance: ₦277.78

Daughter 3 N9, 722.22 the 5 small cows and one old pick up car all admitted sold ₦5, 000. Credit balance: N4, 722.22

Table of the Balance Sheet

S/NO	GROUP	ENTITLEMENT	TOTAL RECEIVED	CREDIT BALANCE	DEBIT BALANCE
1	W 1	N6250	₦5, 000. 00	N1,250.00	
2	W 2	N6250	₦5, 000. 00	N1,250.00	
3	S 1	N19444.44	₦30, 000		₦10,555.56

4	S 2	N19444.44	N 15,000.00	N 4,444.44
5	S 3	N19444.44	N 20, 000	N 555.54
6	D 1	N9,722.22	N 10, 000.	N 277.78
7	D 2	N9,722.22	N 10, 000.	N 277.78
	D 3	N9,722.22	N 5, 000	N 4,722.22
Total		N100,000.00	N100,000.00	N 11,666.66 N 11,666.66

Credit balance means the remaining amount to balance the beneficiary who has not gotten his/her entitlement completely and whatever remains for him/her to complete the entitlement is considered as credit balance. While debit balance indicates the overpayment received by the beneficiary and whatever is increased over his/her entitlement is considered as debit balance.

Furthermore, the debtor has two way of settling the debit balance, first is to take it to the court and court will pay it the receiver. The second is for the debtor to pay it directly to the receiver.

2. Alh. Muhammadu Mando Vs Alh. Awawu (Manu) joro

This case was decided in the Area Court Kosubosu in Baruteen Local Government of Kwara State on 9th January, 2004 between Awawu (Manu) Joro of Gaa Gure, who was the plaintiff and Alhaji Mohammadu Mando who was the defendant. The plaintiff prayed the trial court to compel the defendant herein, to surrender 33 cows left behind by her late husband Baba Joro. Her statement of claim went thus:

I want the assistance of this court to assist me to compel the defendant. to release the estate of my late husband (sic) Baba Jaro and to distribute same for his surviving children who are four in number and their names are:

1. Muhammad, 2 Aishatu 3 Awawu and 4. Ajia

Lawyer Sabi Muhammad represented the defendant prayed the trial court not to accede to the prayers of the plaintiff until the children are of age. His reasons include that the plaintiff has remarried. She married a religiously irresponsible man, whom he feared would mismanage the estate of the orphans and that he, as a senior brother to the deceased was well placed to superintend over the estate. Qur'an 2:220 was cited to support the case of

defendant before the trial court. He called Salih of Yashikira and Aliyu Musa of Boriya as witnesses.

When parties closed their respective cases, the trial court made its findings in respect of the legitimate heirs at page 13 of its record of proceedings. Finally it gave the three daughter 13 (thirteen) cows and their brother was given 6 (six) cows. The plaintiff was given 4 (four) cows, while parents of the deceased were given ten cows altogether. It directed that the shares of the daughters of the deceased be handed over to the plaintiff with whom they live and that of their brother be in the care of the defendant in whose custody the orphan is. This is until he is of age and marries. The defendant was ordered to hand over the shares of the parents of the deceased as soon as they are back from their journey.²

Review of the Case

In a dispute of estate distribution of this nature, the trial court should:

- i. Identify all the eligible heirs on the evidence before the court and documented by the court.
- ii. Ascertain the estate based on the evidence placed before the court and well recorded.

- iii. If the items of the estate can be counted weighed or measured, then distribute it according to its weight/measure.

This follows an Islamic Law

provision that says:

إن كان المال مما يعد أو يكال أو يوزن فاقسم عدده على العدد الذي صحت منه
الفريضة

- (a) If the items of the estate are measureable or can be weighed then distribute it in accordance with Islamic Law of succession ordinances.³

إن يكال أو يوزن فاقسم عدده على العدد الذي صحت منه الفريضة وإن
كان المال مما يعد أو
كان عروضاً أو عقاراً فيقوم وتقسّم قيمته.

- (b) If the estate is countable or it is an item that can be measured or weighed, then distribute it according to the ordinance of estate sharing in Islamic Law. But, if they are other assets or landed property place value on them.⁴

- iv. In respect of items of estate, which can neither be measured nor weighed, resort should be made to their values in monetary terms.

This is in line with Islamic Law provision that says:

"وقسم العقار وغيره بالقيمة لا بالمساحة ولا بالعدد."

The sharing of landed items of an estate as well as other movable items shall be based on value rather than size or quantity.⁵

Although, cows, for instance, are countable, courts should consider whether they are male or female, their age and size to determine their monetary values.

(v) Calculate the fractional shares of each eligible heir according to the ordinances of Islamic Law of succession.

(vi) Relate (v) to the estate in question.

(vii) Except the heirs reach a consensus on the other method, adopt Qur'an (balloting) to determine which heirs takes which item of the estate according to his or her entitlement.

(viii) All parties need to approve the value placed on the items. This is in line with Islamic Law provision, which states thus:

والمراد بالقيمة ما يتر اضايا عليه الورثة لا ما يساويه للعرض في السوق

Valuation here stands for whatever value the heirs approve and not necessarily the market values of the items of the estate.⁶

The allocation of the trial court as mention above goes like this:

Daughters	3	13 (thirteen) cows
Son	1	6 (six) cows
Wife	1	4 (four) cows
Father		5(five) cows
Mother		5(five) cows

It is very clear that this distribution lacks merit and justice. In determining the value, the court has to bring expert in the field as *Mukhbir* as stipulated by Islamic Law and the heirs have to approve whatever values placed on the items by the experts. Where the heirs give or propose varying prices, the court finds and works with the aggregate.

In a case where the deceased left behind Father, Mother, 1 wife, one son and three daughters, their shares are as follow:

Father = $1/6$

Mother = $1/6$

Wife 1 = $1/8$

Son 1 = gets double of what a daughter gets out of remainder

Daughters 3 = each daughter gets half of what a son gets out of remainder.

For example the total cows is 33 and if each cow was valued as N30, 000. $\text{N } 30,000 \times 33 = 990,000$

Father = $1/6 \text{ N } 990,000 \div 6 = \text{N } 165,000$

Mother = $1/6 \text{ N } 990,000 \div 6 = \text{N } 165,000$

Wife 1 = $1/8 \text{ N } 990,000 \div 8 = 123,750$

The total of the above is = $\text{N } 453,750$

Less 536,250 for 1 son and 3 daughters

1 son = 2 plus 3 daughters = $\text{N } 536,250 \div 5 = \text{N } 107,250$

Each daughter takes $\text{N } 107,250$ while the son takes twice of the daughter $\text{N } 214,500$

Summary:

Father = $\text{N } 165,000$

Mother = $\text{N } 165,000$

Wife 1 = $\text{N } 123,750$

Son 1 = $\text{N } 214,500$

Daughters 1 = 107,250

Daughters 2 = $\text{N } 107,250$

Daughters 3 = $\text{N } 107,250$

Total = $\text{N } 990,000$

Table of the Real distribution of the Estate

S/NO	GROUP	ENTITLEMENT	TOTAL RECEIVED	TOTAL AMOUNT	CREDIT BALANCE	DEBIT BALANCE
1	F	₺ 165,000	5 cows	₺ 150,000	₺ 15,000	
2	M	₺ 165,000	5 cows	₺ 150,000	₺ 15,000	
3	W	₺ 123,750	4 cows	₺ 120,000	₺ 3,750	
4	S	₺ 214,500	7 cows	₺ 210,000	₺ 4,500	
5	D 1	₺ 107,250	4 cows	₺ 120,000		₺ 12,750
6	D 2	₺ 107,250	4 cows	₺ 120,000		₺ 12,750
7	D 3	₺ 107,250	4 cows	₺ 120,000		₺ 12,750
	Total	₺ 990,000	33 cows	₺ 990,000	₺ 38,250	₺ 38,250

References

- Abikan, A.Q.I. "The Application of Islamic Law in Civil Causes in Nigeria Courts." *Journal of International and Comparative Law*. June 2002 .8-12
- Anderson, J.N.D. *Islamic Law in Africa*. (London: Frank Cass. 1978), 3
- Anderson, J.N.D. *Islamic Law in Africa*. 3
- Area Courts Law, Cap. A9, Section 7, *Laws of Kwara State*, 2007.
- As-Saabuuni M. A, *Mawarithh Fish-Shari'atil-Islamiyyah 'ala Dhail-Kitab was-Sunnah*, 34
- Doi, A. I. *Shari'ah: the Islamic Law*. (Ibadan: Ikhsan Islamic Publishers. 1990), 2
- Jimoh, L.A.K. *Ilorin: The Journey So Far*. (Ilorin: Atoto Press 1994), 35-62
- Keay, E.A. and Richardson, S.S *The Native and Customary Courts of Nigeria*. (London: Sweet and Maxwell 1966), 122-125.
- Mahmud, A. B *A Brief History of the Shari'ah in the Defunct Northern Nigeria*. (Jos: University of Jos Press. 1988), 9-11
- Mannan, M. *A Islamic Economics Theory and Practice (A comparative study)* (Lahore, Pakistan: Muhammad Ashraf, Kashmiri Bazar, 1980) 167,
- Okany, M.C. *The Role of Customary Courts in Nigeria*.(Enugu: Fourth Dimension Publishers. 1984), 10-17

Okonkwo, C.O. *Okonkwo and Naish on Criminal Law in Nigeria.*
(London: Sweet and Maxwell, 1979), 4

Research of studies centre *The bilingual Dictionary Arabic-
English, English-Arabic-* (Lebanon Dar Al-Kutub al-
Umriyyah. 2008), p 743

Tsiga, I.A. and M.A. ADAMU, *Islam and the History of
Learning in Katsina.* (Ibadan: Spectrum Books Ltd.
1997), 9