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Role and Governance of Islamic
Charitable Institutions:

The West Bank Zakat Committees (1977–2009) in the Local Context

Emanuel Schäublin



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This map is for illustrative purposes only (to indicate the borders of the various governorates) and does not imply an opinion on the political frontier. Note however that most governorates have been diminished in size by Israeli settlement construction and the Separation Barrier (for details see the maps of B'tselem, the Israeli Information Centre for Human Rights in the Occupied Palestinian Territories: <<http://www.btselem.org/english/Maps/Index.asp>>).

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Executive summary

For centuries, mosques in the West Bank have been running informal voluntary committees charged with the administration of donations from local communities. In the 1970s, the Jordanian Ministry of Awqaf started to formally establish some of these committees as 'zakat committees' under Jordanian zakat law. These voluntary zakat committees continued to run charitable projects funded by the local community, and gradually accessed funding from Muslim communities in the West and in Gulf states as well. They thus remained independent from traditional North American and European sources of funding, such as development agencies.

This working paper is the result of a short research project of the Centre on Conflict, Development and Peacebuilding (CCDP). The objective of this paper is to provide a detailed account of the zakat committees in the local context of the West Bank by relying mainly on Palestinian sources and the internal political debate. The zakat committees have evolved in a changing socio-political context under Israeli occupation and successive Jordanian and Palestinian authority. This working paper explores how political shifts in recent years have led in particular to the politicization of their role. Based on information gathered, the author concludes that since their establishment, the West Bank zakat committees were, by and large, tactful and efficient grassroots organizations that strengthened local response systems and self-reliance while minimizing dependency and victimhood.

The political split between Fatah and Hamas, which politically separated the West Bank from the Gaza Strip in 2007, influenced the governance of the zakat committees. In 2007, the Fatah-controlled Palestinian Authority (PA) reformed the zakat system in the West Bank and centralized the West Bank zakat committees under its tight control. Currently, Hamas' Gaza government and the Fatah's West Bank government maintain their respective positions that the zakat committees in Gaza and the West Bank remain independent today. However, official and media reports and anecdotal evidence have raised suspicions that this independence has been compromised by political developments occurring since the Hamas victory in the 2006 election of the Palestinian Legislative Council (PLC), and especially after the institutional separation of the West Bank and Gaza in June 2007. If this is indeed the case in both territories, there are two possible outcomes. Either we may witness the progressive politicization of the zakat committees under two separate administrations and along party-political lines, or the emergence of new social coalitions whose common ground would include the preservation and restoration of the independence of the zakat committees.

Prior to the victory of the Hamas-led 'Change and Reform' bloc in the 2005 and 2006 elections, the activities of the zakat committees were not for the most part controversial within the occupied Palestinian territories. Since the establishment of the PA in 1994, however, the question of the loyalty of zakat committee members to the PA has been a recurrent issue of political debates. Zakat committees were traditionally run by social coalitions of locally rooted small and medium-sized entrepreneurs, imams, and personalities known for their Islamic literacy, as well as activists belonging to different groups and political parties with a religious constituency such as the Muslim Brotherhood, Hamas, Fatah, Hizb Al Tahrir, and others. The author argues in this working paper that the two crucial prerequisites that will enable the zakat committees to function efficiently in the future are transparency and protection from party-political pressure.

This working paper is an output of an independent academic research project supported and funded by Political Affairs Division IV of the Swiss Federal Department of Foreign Affairs, as part of the programme 'Religion and Politics: Initiatives and Applied Research'. The project is conducted without any political affiliation or leanings, and does not intend to interfere in internal Palestinian politics.

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Prof. Keith Krause

Prof. Riccardo Bocco

Centre on Conflict, Development and Peacebuilding (CCDP)
Graduate Institute of International and Development Studies

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The research was conducted in collaboration with Jonathan Benthall, an independent consultant based in the United Kingdom. He accompanied and assisted me during one week of the fact-finding mission, which took place from 18 May to 18 June 2009. This working paper builds on his article, *The Palestinian Zakat Committees 1993–2007 and Their Contested Interpretations* (Graduate Institute, 2008) and draws almost entirely on local sources.

As the author of this paper, I bear the sole responsibility for any factual errors that may still be found in the text. The objective of this research project was to produce a comprehensive account of the zakat committees in the West Bank by listening to a wide range of interlocutors. If the interlocutors had differing opinions and visions regarding the zakat system in the West Bank, then every effort has been made to document this in the paper.

This paper is conceived as a first step towards an extensive and objective study of the Palestinian zakat committees. A next step is intended to study the zakat committees in the Gaza Strip.

I would like to thank all the interlocutors who offered their time and attention to answer questions, as well as the Palestinian Authority's Ministry of Awqaf and Religious Affairs for their cooperation and the Swiss Federal Department of Foreign Affairs for their support.

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Acronyms and Arabic terms

Explanation of acronyms and terms

ANERA	American Near East Refugee Aid
Fatah	Movement for the Liberation of Palestine
Hamas	Islamic Resistance Movement
IDF	Israeli Defence Forces
oPt	occupied Palestinian territory
PFLP	Popular Front for the Liberation of Palestine
PLC	Palestinian Legislative Council
PA	Palestinian Authority
UNDP	United Nations Development Program
UNRWA	United Nations Relief and Works Association

Explanation of Arabic terms

<i>awqaf</i>	Plural of <i>waqf</i> (see below)
<i>da'wa</i>	(a) invocation, (b) wish, (c) call, (d) call to Islam, (e) missionary activity, (f) propaganda, and (g) more generally, it can refer to the provision of religious education and social services with a view to reviving the faith and religious practice of a community.
<i>mukhtar</i>	Chosen leader of a big clan. Important clans are often represented by the <i>mukhtar</i> or other notable persons in high political and administrative positions.
<i>sadaqat</i>	Voluntary payments for charitable purposes, as opposed to <i>zakat</i> which is a religious obligation.
<i>ummah</i>	(a) nation, (b) people, and (c) the community of Muslims (e.g. Quran 3:110)
<i>waqf</i>	Religious endowment. Ministry of Waqf (or Awqaf) = Ministry of Religious Affairs.
<i>zakat</i>	One of the pillars of Islam; the religious obligation to make an annual payment for philanthropic purposes based on a proportion of one's assets.

Note on spelling of Arabic words and translation

Arabic words have been written in the most familiar form, to the extent possible, for example: *zakat*, *sadaqat*, *sheikh*. They have been transliterated without diacritics above and below characters. The 'ayn (‘) and the hamza (ء) have been retained.

Quotes from Arabic sources have been translated by the author. Nearly all documents from *zakat* committees quoted in this document are translated from the Arabic original.

Introduction

Voluntary committees charged with the collection and distribution of donations from the local community have a long history in the Middle East. For centuries, pious business men, small and medium-sized entrepreneurs, imams and some of the best educated and most literate men from various communities have met at local mosques in order to run charitable projects such as soup kitchens, medical relief centres, orphan care, the provision of sacrificial animals on religious occasions, and other such functions. In the West Bank, the Jordanian Ministry of Awqaf started to formally register such voluntary committees by 1977 as 'zakat committees' under Jordanian zakat law.¹

According to interlocutors in the West Bank, zakat committees can be understood as an institutional expression of the society's religious motivation. Zakat, known as mandatory alms, is one of the five pillars of Islam. It is the religious duty [fard] of pious Muslims to discharge their zakat according to defined principles.² The zakat committees are part of the wider field of Islamic social welfare activism through Islamic NGOs and charitable societies.³ While Islamic NGOs are registered like secular NGOs with the PA Ministry of Interior, zakat committees are considered semi-state institutions, 'which are supervised by the Palestinian Ministry of Waqf and Religious Affairs. They collect zakat, sadaqat, and gifts from the rich in order to arrange their distribution among the poor [...].'⁴ The zakat committees are the only institutions in the West Bank that are officially entitled to use the term *zakat* for fundraising purposes.

Since their official registration, the West Bank zakat committees in particular have continued to run charitable projects funded by the local community. Besides a strong social and religious component – and the importance given to human dignity – the zakat committees of the West Bank have sought to strengthen the backbone of their society through their projects. One of their goals has been to make the local communities better able to stand their ground against the continued annexation of the West Bank by Israeli settlement expansion and to discourage emigration.⁵

Islamic organizations and foundations in the Gulf, Europe, and the US are among the most important sources of external funding for zakat committees in the West Bank and elsewhere. Thus, due to their embeddedness in local community structures – combined with their gradual access to substantive funding from Muslim communities in the West and in the Gulf states – the zakat committees of the West Bank have been able to remain independent from the usual North American and European sources of funding.

In the aftermath of Hamas victory in the legislative elections of 2006, bloody clashes between Fatah and Hamas politically split Gaza from the West Bank. Since 2007, Hamas has controlled the Gaza Strip and Fatah has controlled the West Bank. Tensions between Fatah and Hamas are increasingly affecting every level of Palestinian society in the oPt. Many are convinced that the current stalemate on the highest political level will endure, with citizens paying the price of degenerating human rights conditions and an erosion of democratic and transparent governance structures. In a society that is largely dependent on foreign aid, control over institutions that channel such aid is increasingly relevant for

¹ Despite Israel's occupation of the West Bank, the Jordanian Ministry of Awqaf at the time was entitled to administer the West Bank zakat committees through its Jerusalem branch office.

² For details see Benthall and Bellion-Jourdan, 2003.

³ *International Crisis Group*, 2003.

⁴ Ishtia, 2008, p. 472.

⁵ Ishtia, 2008, p. 472; booklets and annual reports from various zakat committees.

the political movements seeking to consolidate their power over a territory that is also de facto occupied by Israel.

Before the split, new zakat committee members were proposed locally and appointed with the approval of the Palestinian Authority (PA) Ministry of Awqaf. Zakat committees included independents, as well as members of Fatah, Hamas, and other Palestinian political movements with religious constituencies. The split of 2007 changed the situation of NGOs and zakat committees in Gaza and the West Bank drastically. Reforms have been implemented with the aim of increasing government control and consolidating the respective power of Hamas and Fatah over the territory that they currently administer under the restraints resulting from the blockade of the Gaza Strip and the Israeli occupation of the West Bank.

In 2007, the PA emergency cabinet led by Prime Minister Salam Fayyad dissolved zakat committees in ninety-two West Bank towns and villages and appointed eleven new central committees, one for each West Bank governorate. A newly established central Zakat Fund, based at the Ministry of Awqaf, controls and co-directs these committees. The reform radically changed the landscape and centralized the zakat committees under the tight rule of the Fatah-controlled PA. While many interlocutors confirm the need to improve the regulation of zakat committees, there is a great concern that centralization risks falling short of the efficiency of the pre-reform zakat committees, which had been working in close contact with local communities and village councils.⁶ At the same time, zakat money is increasingly collected and distributed through informal channels.

Currently (2009), Fatah controls the Ministry of Awqaf and the zakat committees in the West Bank, while Hamas controls the Ministry of Awqaf and zakat committees in the Gaza Strip. Both Ministries claim to represent the Palestinian Authority.⁷ The tendency of the Western media to label Hamas as *radical-Islamic* and Fatah as *moderate-secular* is an oversimplification that needs to be tested against facts and political developments. This paper hopes to contribute to the necessary differentiations in this regard (see the chapter on *Zakat committees and political movements*).

This working paper is thus guided by the following questions:

1. To what degree, and in what way(s), are zakat committees politically affiliated? What is their social, religious, and legal background? Who founded zakat committees?
2. Have zakat committees been politicized? If yes, how did contextual shifts contribute to this politicization? Or did zakat committees contribute through their activities to the politicization of their role?
3. What are the prerequisites that enable the zakat committees to function efficiently? How were the zakat committees governed between the 1970s and the victories of the Hamas-led Change and Reform bloc in 2005 and 2006 elections?

Since 1977, the West Bank zakat committees have been subject to close supervision by Jordanian and Israeli authorities. Following the first Intifada (1987–93), members of zakat committees were arrested and detained by Israel. Nevertheless, zakat committees in the West Bank and Gaza Strip remained largely invisible to academia and only gained international salience in Europe and the US during the US-led ‘war against terror’, when they were alleged to be subsidiaries of Hamas, which the US and the EU consider to be a terrorist organization.

⁶ Benthall, 2008a, p. 20–21.

⁷ Both have websites: West Bank <www.pal-wakf.ps/site/> and Gaza <www.palwakf.ps/ar/index.php>.

Currently (as of 2009), there are several lawsuits that hinge on the alleged financing of terrorism, in which the interpretation of the Palestinian zakat committees plays a crucial role. In the US and Europe, several organizations and individuals have been accused of (and sometimes convicted of, or penalized for) providing financial support to Hamas by donating money to the zakat committees.

The paper unpacks the allegation of the political affiliation of the zakat committees to Hamas. Given the diversity of social backgrounds and Islamic movements represented in the zakat committees, it argues that zakat committees have been affiliated in varying degrees to different political movements. While some zakat committees represent wider social coalitions loosely affiliated to political movements with religious constituencies, such as Hamas, Fatah, Islamic Jihad, Hizb Al Tahrir, others were more directly affiliated to Hamas or Fatah. In the municipal elections of 2005 and the PLC elections of 2006, many zakat committee members ran on the opposition ticket of the Hamas-led Change and Reform bloc, which retroactively contributed to the politicization of the committees' role. This politicization resulted, however, from certain political developments prior to the elections, and from the Gaza-West Bank split in particular. From 1977 to their reform in 2007, the zakat committees of the West Bank were knowledgeable organizations that facilitated the creation of a stronger social fabric in the region. As locally anchored voluntary organizations, independent from the US and European sustained economy of aid in the oPt, the zakat committees were able to gain a significant amount of popular trust. This has been documented in surveys on popular confidence in local organizations and institutions in the oPt, the last one carried out in 2004 (see the chapter on *Zakat committees in the local context*). The prerequisites for the success of West Bank zakat committees were their independence, efficiency, commitment to local communities, coordination with village councils and grassroot organizations, and transparency. Based on a comprehensive study of the zakat committees in the West Bank, the paper concludes that the majority of the zakat committees operated as genuinely needs-based charities before 2007.

The researchers conducted informal/unstructured and semi-formal interviews with zakat committee members before and after the 2007 reform of the zakat system. Interviewees included PA government officials, local journalists, academics, NGO workers, students, human rights lawyers, mukhtars, and sheikhs. Moreover, the researchers gathered a significant amount of documentation on the zakat committees of six major West Bank cities and towns (Hebron, Ramallah, Nablus, Qalqilyah, Jenin, and Tubas). These committees were chosen for the following reasons: they existed as zakat committees before the reform in 2007 that replaced their members and transformed them into new centralized zakat committees; zakat committees in remote areas were shut down by the PA in 2007; and while Hebron, Ramallah, and Nablus are the most important cities in the West Bank, Jenin, Tubas, and Qalqilyah represent remote areas in the Northern West Bank.

This working paper seeks to provide a comprehensive account of the West Bank zakat system as a whole. An in depth analysis of the zakat committees' insertion in the wider political economy of aid in the oPt, however, lies outside the scope of this paper. It is hoped that this subject can be addressed in future research.⁸

⁸ On humanitarian needs in the oPt, see e.g. *The Lancet (UK)*. 2009. *Health in the Occupied Palestinian Territory*. Web edition, 4 March. < www.thelancet.com/series/health-in-the-occupied-palestinian-territory >; on the economic turbulence which is affecting the oPt since the beginning of the Second Intifada, see e.g. Ajluni, 2003; on the role of international donors in the oPt, see e.g. Challand, 2009 and 2008. Challand, 2008 and 2009, mentions the Hebron zakat committee and the role of Islamic charitable institutions in the oPt.

Literature review

Zakat committees make up a significant part of Islamic charitable organizations in the West Bank and Gaza. They have received the attention of Western researchers mainly because of a growing interest in 'political Islam' in Palestine, especially after the electoral victory of Hamas and its Change and Reform bloc in the PLC elections of 2006. However, there is an obvious risk of misunderstanding these committees and the role that they play if one focuses only on the question of the zakat committees' links to party politics. Zakat committees operate in a complex socio-political context.

All published literature presented here refers to material that antedates the 2007 reform. Most of the published literature mentioning the Palestinian zakat committees focuses only on the question of political affiliation, mainly to Hamas.

Generally, authors on the topic seem to agree that the zakat committees played a significant role in conserving and reinforcing Islamic social practices and solidarity in the oPt. Authors have observed that there was no comprehensive program for Islamic social welfare activism and there was no umbrella body representing their interests to the PA. Political affiliation seems to be a question of degree. Most authors agree that zakat committees were highly professional bodies run by well-trained senior men on a voluntary basis. Self-reliance, empowerment, local accountability, and efficient cooperation with village councils and local organizations are mentioned as the zakat committees' major strengths.

Authors tend to disagree regarding the degree of affiliation that the zakat committees traditionally had to political movements. Levitt describes the zakat committees as subsidiaries of Hamas that serve as tools in radicalizing and mobilizing society into violent resistance. Benthall, Baumgarten, Malka and Gunning see the zakat committees as loosely affiliated (in varying degrees) to Hamas's overall goals without any direct form of control by Hamas over the committees' decisions. Baumgarten, Benthall, Malka, and Roy contribute crucial elements needed to understand the role of zakat committees in the complex social and political context.

Sara Roy (2000) highlights a number of pertinent facts about Islamic NGOs:

[M]anagement and staff are typically well educated, highly trained, and professional (many individuals hold advanced degrees from Western universities). Second, the services provided by Islamic NGOs are generally of high quality and are perceived as such by the population. [...] there is no comprehensive social program or master plan (at the macro level) among Islamists or within the Islamic movement that serves as a framework for institutional development or program planning. The lack of an organizing vision linking social programs to a social plan reveals the absence of long-range thinking or planning. Instead, the programs and projects of Islamic NGOs are the initiatives of individuals and the institutions to which they belong. [...] Islamic institutions need to compete on the social/developmental level because it is one of the few channels open to them. This competition is not only for position and power but for survival as well. Not surprisingly, there is now a clear pattern of professionalization among Islamic NGOs. With the shift in emphasis to the social sector, the Islamic movement appears to be moving toward a more pragmatic and non-confrontational philosophy.

The report of the International Crisis Group (ICG) on Islamic social welfare activism (2003, pp. 10–11) in the oPt states:

Because Islamic social welfare organizations [of which zakat committees are only a part] are formally independent entities, their political affiliations are not immediately apparent. Some are politically as well as legally independent. Others are affiliated with a political entity, such as Hamas, Fatah, or the PA itself. Affiliation, in turn, is often a matter of degree.

The report also quotes a USAID official saying:

What exactly does political ‘affiliation’ mean in a context where everyone is either affiliated with a political movement to some degree or labelled as such? Can you assign ‘political affiliation’ to an organization if it does not have a political agenda and its leader is not affiliated to the extent that he acts on behalf of a political movement as opposed to his institution?

Baumgarten (2006, pp. 132–3) discusses zakat and Islamic social welfare in the framework of wider political developments and the role of the state. She argues that Islamic social welfare became politically relevant only once Hamas appeared as a political actor:

Since authoritarian states in the Arab region neglected the social sector entirely, Islam-oriented organizations could and had to play a central role in this field. This was received positively and thankfully among people. State actors were increasingly seen as egoistic and the official elites perceived as a socio-political group which is mainly concerned with its own individual interest. At the same time, the Islamic sector was increasingly perceived as positive and socially engaged structure in which the interests of the poor and the disadvantaged were central and which did not work into its own pockets but was fully dedicated to its tasks. There is no doubt that the positive image of Islam-inspired social, educational, and youth work influenced the perception of Islamic actors such as Hamas. Neither Hamas nor any other Islamic organization, however, considered this kind of work as a tool to exert political influence. Already for years, social work and education was forming a central part of the Muslim Brotherhood, without the latter being politically active in any way.⁹ Nevertheless, the moment in which Hamas entered the scene as a political actor, [social work and education] contributed to its political attractiveness and to its political influence. The structure of all these organizations, which formally do not belong to Hamas but in which there is a strong Hamas influence towards good, professional work without corruption, is crucially important.¹⁰

Levitt (2006, p. 80) places Islamic social welfare associations and most of the zakat committees in what he coins as the *da‘wa*¹¹ sector of Hamas. He defines this sector as an integral part of the movement, underlying the military and the political section. According to Levitt, Hamas uses social welfare in order to radicalize youth, teach terror, and pursue terrorist aims by rewarding suicide attacks through direct payments to the concerned family.

⁹ We contest Baumgarten's claim that the Muslim Brotherhood has not been politically active in any way. Nonetheless, we decided to quote her here as we find her explanation of how loosely affiliated charitable, social and educational organizations enhanced the attractiveness of Hamas as an emerging political movement relevant.

¹⁰ Quote translated from German by the author.

¹¹ For an explanation of *da‘wa*, see *Explanation of Arabic terms*.

Allegedly, Hamas also uses feelings of indebtedness perceived by beneficiaries to pressure them into performing tasks such as the delivery of explosives. Levitt relies heavily on Israeli intelligence material, which he uses to demonstrate links between individual members of zakat committees and Hamas. In terms of explaining how exactly the zakat committees were politically used by Hamas, Levitt insists that they help Hamas to 'win the hearts and minds of the people' and that they are used to recruit members.

Benthall (2008, pp. 12–15) responds critically to the allegations against zakat committees, as advanced by Levitt. He shows the limits and risks of the research methods used by counter-terrorism experts such as Levitt.

There is no reason to question the good faith of counter-terrorism experts; and indeed citizens everywhere have reason to be grateful to the police and intelligence services that track down and forestall terrorist attacks. However, the methods of enquiry used for this purpose depend critically on the construction of patterns of association through analysis of communications and meetings between individuals.¹² There is thus a grave risk of attributing guilt by association. This risk is compounded by the citation of highly biased press reports and intelligence web sites, and sometimes by reliance on statements extracted from detainees under coercive interrogation.¹³

Benthall (2008a) criticizes Levitt's model, which he names the 'pyramid model' and contests the view that the zakat committees are incorporated within Hamas as a social welfare sector – sometimes referred to as *da'wa* – used to underpin its military and political sectors.¹⁴ He proposes two alternative models with which to view the zakat committees. The first, known as the 'emic' model, describes the 'West Bank zakat committees in categories which are recognized by all participants and provides some time depth.'¹⁵ Benthall shows that the zakat committees antedate the foundation of Hamas in 1987/8 using the example of the Nablus zakat committee. Using this example, he traces back its origin to when it was an unofficial committee attached to a local mosque and charged with the collection and distribution of zakat. He comes to the conclusion that the pre-2007 zakat committees were 'exactly the kind of grassroots, community based, voluntary institutions that many international donors now look for as an alternative to the waste and corruption that often accompany aid flows through large bureaucratic institutions.'¹⁶ The second, the 'etic' model, seeks to describe the West Bank zakat committees 'as local instances of a worldwide trend, the growth of Islamic NGOs, which are themselves a special case of Faith Based Organizations – but within the unique historical context of the Israel–Palestine conflict.'¹⁷

Gunning (2007) also contradicts Levitt's model and states that charities affiliated to Hamas,

raise much of their funding individually, and are technically only accountable to their own membership (which often includes non-Hamas members). [...] Levitt [...] argues that charities are an integral part of Hamas' resistance effort. However, although there is considerable overlap in personnel and interests, each charity is operated by

¹² See the official US Government report on 9/11, pp. 9–10. Monograph on Terrorist Financing: Staff Report to the National Commission on Terrorist Attacks upon the United States (Washington, D.C.: National Commission on Terrorist Attacks upon the United States, 2004).

¹³ Benthall, 2008a. p. 22.

¹⁴ Benthall, 2008a, p. 8.

¹⁵ Benthall, 2008a, p. 10.

¹⁶ Benthall, 2008a, p. 22.

¹⁷ Benthall, 2008a, p. 26.

its separate Administrative Council. While charity representatives sit on Hamas' *Shura*¹⁸ council, the charities do not appear to be directly controlled by Hamas. [...].¹⁹

The success of Hamas' policy to gain confidence was helped by its reputation of incorruptibility, accountability, and efficiency, against Fatah's reputation of corruption and inefficiency. Hamas' widespread network of charities similarly played an important role, both by cementing Hamas' reputation as efficient and accountable and by offering services that made people beholden to Hamas (even though affiliated charities are typically careful to be seen to offer services to anyone in need, and not just those who support it [...]).²⁰

Malka (2007) argues that '[t]he perception that all Palestinian Islamic charitable organizations are formally part of Hamas or micromanaged by the movement's political leadership obscures the relationship and authority of Hamas.'²¹ According to Malka, many zakat committee members or employees may sympathize with the Islamic movement and some may be members of the latter. However,

[i]deological affinity plays a more crucial role in mobilizing Hamas's network than does formal affiliation. [...] Hamas does not likely rely on a rigid system of control to obtain political support; instead its ability to rely on a loosely organized network at crucial times is a major source of strength for the movement.²² [...] Hamas is also able to draw support and votes from traditionally non-Hamas Palestinians because of its reputation for honesty and reliability, in part because of its social services. Those who make up its main base of support identify with Hamas because they share the movement's Islamic worldview. Hamas is able to give context and meaning to the Palestinian national struggle through a religious prism that resonates with a socially conservative population, especially in Gaza and among refugees. Ordering society according to religious and social codes is increasingly attractive to people who have suffered from the lack of authority and the erosion of traditional structures. In a situation where Palestinians feel they have no control over their own lives and future, Hamas's message of empowerment is a clear alternative to surrender and helplessness. It is the ability to empower Palestinians, either through the glorification of military operations or the provision of effective social services, that gives Hamas supporters some illusion of control over their own fate.²³

Lundblad (2008), in his article 'Islamic Welfare, Discourse and Practice – The Institutionalization of Zakat in Palestine', gives little information about the political influence over zakat committees. He mentions a common opinion among opponents of the Islamic movement, which makes the claim that the zakat committees are part of the Islamist efforts to create a state within the state. Moreover, he noticed among the zakat committees that there exists a certain degree of isolation from secular NGOs in Palestine: 'The committees in Palestine have no superior council or body that represents the committees' interest toward the Palestinian Authorities. Neither do they hold membership in any NGO umbrella organizations in the Occupied Territories.'²⁴

¹⁸ Hamas' 'consultative' or 'legislative' council.

¹⁹ Gunning, 2007, p. 115.

²⁰ Gunning, 2007, pp. 153–154.

²¹ Malka, 2007, p. 105.

²² Malka, 2007, p. 105.

²³ Malka, 2007, p. 110.

²⁴ Lundblad, 2008, p. 210. Note that some zakat committees appear to be members of local branches of the Union of Charitable Societies (personal communication with Benoît Challand).

Historical overview

This brief historical account on the zakat committees in the West Bank builds on Benthall's 'emic' model of the zakat committees.²⁵

Phase 1: until 1967

During the first phase, the West Bank was still under Jordanian control. Many mosques such as the Hanbali Mosque in Nablus and the Sheikh Ali Bakaa Mosque in Hebron, had internal zakat committees charged with the collection and the distribution of zakat in the vicinity. Moreover,

[some of the] income [was] derived from *waqf*²⁶ real estate – assets donated for the inalienable benefit of the zakat committee. Alms were distributed to the poor and needy of the city – following the traditional practice of zakat committees all over the Muslim world. The main responsibility lay with the imam of the mosque, governed by Islamic law but also under the supervision of the Jordanian government's Ministry of Awqaf [...], which had charge of religious affairs²⁷ and holy sites.²⁸

Phase 2: 1968 – 1994

This phase started with Israel's victory in the Six Day War and the consequent occupation of the West Bank, and ended with the creation of the Palestinian National Authority (PA). After the Israeli occupation of Gaza and the West Bank in 1967, there was more room for local organizations with an Islamic reference. This new freedom was seized, and led to the foundation of many Islamic organizations – some of them initiated by the Muslim Brotherhood,²⁹ others simply by pious people or through various Islamic currents. According to a journalist of the Ramallah based *Ayyam* newspaper,

²⁵ Benthall, 2008a, p. 10.

²⁶ The institution of *waqf* dates back to the foundation of Islam and became widespread over most of the Islamic world. Setting aside some legal technicalities, it is similar to the European charitable trust. On *waqf*, see Benthall and Bellion-Jourdan, 2003, pp. 29–37.

²⁷ Christian as well as Muslim.

²⁸ Benthall, 2008a, pp. 10–11.

²⁹ The Muslim Brotherhood is an organization founded in Egypt in 1928. The movement has branches in various Arab countries, varying in their degree of militancy. Members of the Palestinian branch founded Hamas in 1987, in order to face up to the Israeli occupation on the grounds of armed struggle. They have had a close relationship with the Muslim Brotherhood in Jordan, which – unlike the dominant faction within Hamas – has moderate, non-violent policies and has become a kind of 'loyal opposition' to the Hashemite monarchy. In a memo prepared by the Hamas Political Bureau in 2000 the movement refers to itself as the 'intellectual and dynamic successor' of the Muslim Brotherhood in Palestine. The memo provides an account of different historic phases of the Muslim Brotherhood in Palestine, such as 'B. The phase of preparation for launching the movement's project (1967–80).' In this phase the movement lists the fields in which it undertook work during this phase. '[...] 4. Establishing numerous charitable and social institutions: these included Al-Mujamma'a Al-Islami (The Islamic Centre) and Al-Jam'yah Al-Islamiyah (The Islamic Society) in the Gaza Strip and a number of zakat committees and charitable foundations in the West Bank.' Tamimi, 2007, p. 255. See also Abu-Amr, 1994, pp. 14–15.

charitable work of the zakat committees was not politicized at all in these days. Some of them were founded by religious members of Fatah with or without links to the Muslim Brotherhood. Fatah's founding fathers, Khalil Ibrahim Al Wazir [Abu Jihad], Salah Mesbah Khalaf [Abu Iyad], and Yassir Arafat [Abu Ammar] all had close ties to the Muslim Brotherhood.³⁰

In 1977–1978, the zakat committees of Nablus, Ramallah, and Qalqilyah were registered by the Jerusalem office [majlis al awqaf] of the Jordanian Ministry of Awqaf, which continued to be in charge of the awqaf, mosques, and zakat in the West Bank in spite of the Israeli occupation.³¹

The zakat committee of Jenin was established in 1984 by Sheikh Tawfeek Jarrar, who represented one of the biggest families in Jenin.

The Hebron zakat committee was registered in 1987. The Hebron and the Jenin zakat committees seem to have been run on an informal basis prior to their registration, as was the case also with many others.

In 1988, the zakat committee of Tubas was registered by Sheikh Kilani, who also held the position of Director of Awqaf in the Tubas Governorate.

In the same year (1988), Hamas was founded.

With the outbreak of the first Intifada (9 December 1987), zakat committees became important channels for bringing foreign funding to the West Bank. They organized educational and health-related activities to compensate for services which were lacking as a consequence of the ongoing Intifada. The money was mainly transferred through the Islamic Bank of Jordan and the Cairo Amman Bank, which had recently opened in the West Bank (see the chapter on *Zakat committees and the state*).³² With the increase in funding coming from Muslim donors abroad, the zakat committees started to diversify their activities and over the years established nurseries, schools, childcare centres, hospitals, medical centres, specialized clinics, and job-generating projects.

At the end of the Intifada and the establishment of the PA, parts of the Palestinian branch of the Jordanian Ministry of Awqaf fell under the control of the PA and were transformed into the PA Ministry of Awqaf and Religious Affairs, which was in charge of governing the *awqaf*, mosques, and zakat committees in the West Bank. The *awqaf* and the zakat committees of the city of Jerusalem remain, however, under the supervision of the Jordanian Ministry of Awqaf as of 2009.

³⁰ Journalist, *Al Ayyam* Newspaper, Ramallah, 1 June 2009. See also Aburish, 1998, p. 22. Abu-Amr (1994, p. XV) states: '[T]he Islamic movement has enjoyed the support of leaders in the Fatah movement. Some Fatah leaders had begun their political lives in Islamic organizations, the Muslim Brotherhood and the Islamic Liberation party, and have continued to be sympathetic to Islamic groups. Other Fatah leaders supported the Islamic groups because they wished to control the Islamic movement or at least to co-opt it or neutralize its challenge to the PLO. Some of those leaders believed that an alliance with the Islamic groups might be useful in order to counterbalance competing alliances, if the need arose.' Abu-Amr (1994:20) presents an opinion poll conducted among college students in the West Bank and the Gaza Strip in 1982 and comes to the conclusion: 'The Muslim Brotherhood is not the only beneficiary of the support of religious-oriented individuals. Nationalist organizations, such as the Fatah movements, are also supported by people who want an Islamic state.' The memo prepared by the Hamas Political Bureau in 2000 (cited in the footnote above), states that the Muslim Brotherhood was participating in armed resistance against Israeli forces from 1968–70 under the umbrella of Fatah. The Muslim Brothers 'operated from what was known at the time as the "camps of the sheikhs" [...]. This activity ended as a result of the Black September events.' Tamimi, 2007, p. 254.

³¹ Ishtia, 2008, p. 472.

³² Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, May 2009.

Phase 3: 1994 – 2006

The newly established PA appointed a number of new people to high posts in the Ministry of Awqaf. Some of the officials who had been working under the Jordanians before 1994 found themselves, therefore, working under the responsibility of PA people with little governance experience.³³ The Jordanian zakat law remained applicable in this period. The PA argued that it will continue to do so until the establishment of a Palestinian state which would allow for the drafting of a Palestinian zakat law. Under the guidance of PA Ministry of Awqaf officials, zakat committees were also established in Gaza, where they had previously not existed in this form.³⁴

In 1996, there were 47 zakat committees in the West Bank and 3 in Gaza.³⁵

In 1997, the PA officially registered the zakat committees which were previously under the Jordanian Ministry of Awqaf.

More West Bank zakat committees were registered reaching the number of 50 – 60 by 2006.³⁶

In 2002, Israel blacklisted zakat committees in the oPt but still allowed them to operate.

In 2005, the Hamas-led Change and Reform bloc participated very successfully in municipal elections held in the West Bank and Gaza.

On 25 January 2006, the Hamas supported Change and Reform bloc won 74 out of 132 seats in the PLC elections.

According to some academics and NGO workers, Fatah registered up to three hundred new NGOs at the Ministry of Interior in the short time between Hamas' electoral victory and the moment in which Hamas officially started to govern. Fatah's calculation – that NGOs might become the only politically acceptable way for Western donors to channel money into the oPt – has proven to be accurate, as the Western donor countries have continued to boycott any Hamas-led government, a policy that has been maintained to the present day.

Phase 4: Hamas governs the PA (March 2006 – June 2007)

On 20 March 2006, the Change and Reform bloc cabinet was formed and Ismael Haniyeh (Hamas) sworn in as Prime Minister on 29 March. Naef Al Rajoub³⁷ (Hamas, Hebron) was Minister of Awqaf of the first Change and Reform government. After his arrest by Israel on 29 June 2006, Yousef Rizqa (Information Minister of the Cabinet, Hamas) was appointed acting Minister of Awqaf.

The international pressure on the Hamas government was enormous as Hamas declined to abide by the three conditions of the Middle East Quartet.³⁸ As a result, the international community boycotted the new government and Israel withheld taxes that it had previously collected on behalf of the PA. The Hamas-controlled PA Ministry of Awqaf registered

³³ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, May 2009.

³⁴ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, May 2009.

³⁵ Hilal and Maliki, 1997, p. 40. Hilal and Maliki cite historic reasons to explain the difference in number, as well as the policy of the Jordanian Minister of Awqaf before the Jordanian disengagement from the West Bank, of forming zakat committees there. Also cited is the 'the aid agency [UNRWA] which was focusing its activities on Gaza.'

³⁶ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, May 2009.

³⁷ N. Rajoub is the brother of the well-known Fatah politician Jibril Rajoub.

³⁸ For an inside perspective of the decision-making process of the Middle East Quartet, see UN Envoy to the Middle East Quartet, Alvaro De Soto, End of Mission Report 2007. <www.guardian.co.uk/world/2007/jun/13/usa.israel>

thirty-two previously informally operating local committees³⁹ as zakat committees.⁴⁰ In March 2007, Hamas and Fatah agreed to form a unity government. Hussein Tartouri (Hamas, West Bank) was appointed Minister of Awqaf. The unity government did not, however, survive long. Armed clashes between Hamas and Fatah escalated and public order in Gaza deteriorated. Hamas, fearing a severe US-backed crackdown, took power in Gaza by force in June 2007.

By June 2007, there were ninety-two zakat committees registered in the West Bank.⁴¹ They were as follows:

Jenin Governorate [1]: City of Jenin.

Nablus Governorate [19]: City of Nablus, Aqraba, Asira Al Shamalya, Asira Al Qabalya, Burqa, Sebastya, Salem, Beita, Madama, Balata Refugee Camp, Tell, Al Sanabel, Huwara, Lebasha'er, Beit Iba, Rujeib, Jamma'in, Qabalan, Burin.

Tubas Governorate [5]: City of Tubas, Tammun, Faraa Refugee Camp, Aqaba, Al Aghwar Al Shamalya (Ain Al Bayda and Bardala).

Tulkarem Governorate [4]: City of Tulkarem, Anabta, Atayl, Baqa Al Sharqya.

Qalqilyah Governorate [11]: City of Qalqilyah, Kafr Qadum, Azzun, Jinsafut, Jayyus, Hajja, Habla, Baqa Al Hatab, Kafr Tulth, Amatin, Kafr Laqif.

Salfit [12]: Central Salfit (Al Markazy), Al Mahalya, Farkha, Deir Istyia, Zeita Jamma'in, Kafr Al Dyik, Bidya, Surta, Brukin, Kefl Hares, Qarawa Bani Hassan, Marda.

Jericho Governorate [1]: City of Jericho.

Ramallah and Al Bireh Governorate [1]: City of Ramallah (zakat committee of Ramallah, Al Bireh and Alloua).

Jerusalem Governorate (East of the Separation Barrier) [9]: Abu Dis, Al Ram, Bir Nabala, Samira Mis, Al Azzarya, Hizma, Suwahira Al Sharqya, Suwahira Al Gharbya, Anata.

Bethlehem Governorate [9]: City of Bethlehem, Beit Fajjar, Beit Sahur, Al Khader, Marah Rabah, Dheisheh Refugee Camp, Al Shawawara, Tuqu', Al Duha.

Hebron Governorate [13]: City of Hebron, Halhul, Sa'ir, Al Shuyukh, Beit Kahil, Beit Ula, Al Jaba'a, Al Urub Refugee Camp, Beit Amr, Bani Na'im, Surif, Kharase, Taffuh.

Dura Governorate⁴² [7]: Dura, Yatta, Al Samu', Al Dhahiryah, Al Fawwar Refugee Camp, Al Ramadin, Idna.

Phase 5: Prime Minister Fayyad's emergency cabinet (June 2007 – until present)

On 15 June 2007, President Abbas appointed Salam Fayyad (Finance Minister of the Unity Government) as Prime Minister of an emergency cabinet charged with the task of governing the PA in the absence of a legislative power. The PLC was no longer to be convened and many of the parliamentarians who were elected on the Change and Reform ticket were jailed. In spite of his new post as Prime Minister, Fayyad still additionally holds the position of Minister of Finance.

³⁹ 'During the first Intifada, every village in the West Bank formed some kind of local committee to deal with incoming funds. In order for these committees to be recognized by donors they needed to affiliate with bigger zakat committees. Many of these committees were turned into unofficial zakat committees. When Hamas was in the government, they just registered these existing committees officially.' Interview with PLC member (Hamas), Ramallah, June 2009.

⁴⁰ Official publication of the Ministry of Awqaf on reforms, 27 May 2008, Azzarya, West Bank and interviews with a senior official of the PA Ministry of Awqaf, Azzarya, West Bank, May 2009 and a PLC member (Hamas), Ramallah, June 2009.

⁴¹ List provided by the PA Ministry of Awqaf, Azzarya, West Bank, June 2009.

⁴² Dura village lies in the south-west of Hebron. In this list, Dura and neighbouring villages are listed as a separate governorate.

On 12 July 2007 Sheikh Jamal Bawatnah,⁴³ the former Mufti of Ramallah, was appointed Minister of Awqaf and Religious Affairs. Sheikh Bawatnah implemented the reform of the zakat system in consultation with the Council of Ministers. Ninety-two West Bank zakat committees were dissolved and eleven central zakat committees were formed. With a few exceptions, the members of the central zakat committees were all recent additions and had little experience in running a zakat committee. The first committees thus had difficulties in operating and their composition was adapted in 2008 (see the chapter *The 2007 reform and its consequences*).

By 2009, the central zakat committees constituted a mixture of personalities loyal to Fatah and the PA government and representatives from local villages with a 'clean record', i.e. no links to the Islamic movement. According to interlocutors in the West Bank, Hamas in Gaza and Fatah in the West Bank are currently seeking to get a tighter grip on NGOs by enforcing control, as well as replacing and arresting board members. The reform of the zakat committees has to be seen in this context. 'Without the events in Gaza of June 2007, the dissolution of the zakat committees would not have been possible.'⁴⁴

⁴³ Sheikh Bawatnah has been replaced in the position of Minister of Awqaf by Mr. Mahmoud Habbash on 18 June 2009.

⁴⁴ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, May 2009; and interview with a Fatah member, Hebron, West Bank, May 2009. See also: Omran, Aya, Aisheh Ahmed, and Hazem Haneyyeh, 2008.

Zakat committees in the local context

This chapter describes the zakat committees specifically in the context of local communities. The present tense is used to generally refer to zakat committees in the period between the registration of the first zakat committee in the West Bank 1977 and the present. At times, however, the author is obliged to mention the 2007 reform in order to indicate changes that have occurred as a consequence of this reform. A discussion of the 2007 reform can be found below (see chapter on *The 2007 reform and its consequences*).

A Palestinian encyclopaedia defines the zakat committees as 'local charitable institutions which are supervised by the Palestinian Ministry of Waqf and Religious Affairs. They collect zakat, sadaqat, and endowments/gifts [al habbat] from the rich in order to arrange their distribution among the poor according to the legal scriptures [al nusus al shar'yya].'⁴⁵

An outreach document of the pre-2007 Ramallah zakat committee defines the committee as:

[a] space of affection and meeting, uniting the beauty of taking with the generosity of giving, based on and trusting in a scientific method, social research [bahth ijtimai], transparency, independence, and God. [...] [It is] a charitable committee without any political, factional or clan colouring; insisting on the neutrality of charity [khayr] [...]; lowering the burden of the poor, the orphans, and the needy in honesty [amana] and equality [insaf]; committed to the rule of law, the belief [taqwa] in God [...], and the love for people; it represents the rich in bringing their zakat and sadaqat to the poor and the needy.⁴⁶

Despite its strong religious character, the Ramallah zakat committee lists the principles of non-discrimination among beneficiaries and insists on precise monitoring:

[the Ramallah zakat committee] gives to the beneficiaries without any form of discrimination among citizens; it monitors precisely that the distribution of charity ends in the hand of the beneficiaries only; it demands from everybody to be aware that zakat funds are the right of its beneficiaries who are deprived of force, and that zakat funds are not like other funds: whoever takes anything away from them in an illegal manner, acts as if he took from the [hell] fire, and whoever takes from [these funds] in this life, this will be a woe in the hereafter.⁴⁷

Zakat committees are a part of wider group of Palestinian Islamic institutions. There are thus many Islamic associations that are different from zakat committees and are registered as NGOs at the PA Ministry of Interior. According to Roy (2000):

Islamic institutions reportedly comprise anywhere from 10–40 per cent of all social institutions in the Gaza Strip and West Bank. These figures were derived from a variety of sources, including Palestinian ministries, Islamic, and secular NGOs and Palestinian research institutions. (Precise figures either do not exist or are difficult to

⁴⁵ Ishtia, 2008, p. 472.

⁴⁶ Outreach document (flyer) of the Ramallah zakat committee informing citizens on visions, programmes and activities of the committee. It appears to have been printed between 1997 and 2003.

⁴⁷ Booklet Ramallah zakat committee, 1997, pp. 4–5.

obtain or verify.) For individual sectors such as education, the percentages appear to be higher. According to a Ministry of Education official, 65 per cent of all Gazan educational institutions below secondary level are Islamic.

Exact figures are still difficult to obtain, especially with a number of reforms and closures⁴⁸ taking place until 2009. According to our knowledge, however, the biggest Islamic NGO in the West Bank is the Hebron Islamic Charitable Society. Prior to 2007, this NGO had an annual budget of up to six million USD,⁴⁹ and was established under an Ottoman law in 1965. According to a senior official of the PA Ministry of Awqaf, the Hebron Islamic Charitable Society was running a 'hidden zakat committee'⁵⁰ and in Spring 2008, it was raided and shut down by IDF.⁵¹ The PA Minister of Social Affairs at the time, Mahmoud Habbash,⁵² condemned this Israeli interference in internal Palestinian affairs.⁵³ In June 2009, a board member of the Hebron Islamic Charitable Society, and member of Hamas, died in PA detention; allegedly he was tortured to death.⁵⁴ Unfortunately however, a comparative study of Islamic NGOs and zakat committees, although highly relevant, lies outside the current scope of this paper and remains a subject of future research.

Religious dimension of zakat

Almsgiving to relieve the poor is one of the five pillars of Islam, and the Quran repeatedly emphasizes its importance. The Quranic framing of charitable giving is somehow unfamiliar to 'Western' minds and the Quranic terms used to address the issue of almsgiving are not entirely congruent with Western ethical and legal concepts of 'charity'.⁵⁵

The Quran provides several terms to address almsgiving. *Zakat*, *sadaqat*, and *khayr* are the most current and are often interchangeable within the Quranic text. Later legal interpretations have led to the following broad distinctions.

⁴⁸ E.g. Palestinian Centre for Human Rights (PCHR). 2008. 'PCHR Condemns IOF Measures against Nablus Charities.' Web edition, 8 July. < www.pchrgaza.org/files/PressR/English/2008/62-2008.html >
The report covers raids and closures of Islamic institutions in Nablus imposed by Israeli forces in July 2008. The concerned institutions include: 'Nablus Mall (owned by the Development, Investment, and Insurance Company), Nafha Association for Prisoners' Affairs; Federation of Islamic Trade Unions, Scientific Medical Association, Yazour Benevolent Society, Basma Association, and Graduates Cultural Forum.'

⁴⁹ Information provided by an Islamic charitable organization based in London that has been working with the Islamic Charitable Society of Hebron. The estimate is made based on numbers for the years 2000, 2001 and 2002.

⁵⁰ Interview with government official, PA Ministry of Interior, Ramallah, West Bank, June 2009.

⁵¹ Zakat committees and Islamic charitable organizations have been raided and attacked by the IDF at several stages of the Second Intifada. E.g. in 2006, 37 charitable organizations have been raided. The IDF confiscated computers and records. See Abu-Sada, Madi and Uweidat, 2007, p. 45.

⁵² He became PA Minister of Awqaf in May 2009.

⁵³ Humanity Voice. 2008. 'Palestinian Minister of Social Affairs: Charity organizations in Hebron are legal, efficient, effective, and very credible.' Web edition, 7 May. < www.humanityvoice.net/news_details.php?id=590 >

⁵⁴ Reuters. 2009. 'Hamas jail death in W. Bank stokes Palestinian feud.' Web edition, 15 June. < www.reuters.com/article/latestCrisis/idUSLF503919 >; Le Monde (France). 2009. 'Le Hamas annonce la mort d'un de ses membres détenu en Cisjordanie.' 15 June. < www.lemonde.fr/cgi-bin/ACHATS/acheter.cgi?offre=ARCHIVES&type_item=ART_ARCH_30J&objet_id=1087364 >

⁵⁵ For an overview on the terminology of zakat, sadaqat, charity and philanthropy, see Singer, 2008, pp. 4-9.

Zakat: mandatory almsgiving, i.e. (1) the obligation [fard] for Muslims to give a certain proportion of their assets to the benefit of the poor; and (2) generally, the value of 2.5 per cent of their assets other than residence and working tools per year. The Quran mentions the term *zakat* 32 times. An example of its usage can be found in Quran 2:177:

Piety does not consist of merely turning your face to the east or to the west. Rather, the pious person is someone who believes in God, the last day, the angels, the book, and the prophets, and who out of his love gives his property to his relatives, orphans, the needy, travellers, supplicants, and slaves; and who performs the required prayers and pays the *zakat*.

Sadaqat: voluntary almsgiving.

Khayr: charity or goodness – as activity and moral achievement.

The theological and legal complexity of Islamic almsgiving expresses itself in numerous debates among Muslim scholars occurring across centuries.⁵⁶ Putting to one side the sublime distinctions and particularities, one can generally state that:

the perspective of the Quran on sharing wealth and individual resources through acts of giving is rooted in specific essential ideals: 1. the absence of a dichotomy between spiritual and material endeavours in human life, i.e. acts sanctioned as part of faith are also linked to the daily conditions of life in this world; 2. the nature, purpose, and function of the Muslim community as ‘the best of communities created to do good and struggle against evil’ (Quran 3:110); 3. the trusteeship of wealth and property and hence accountability for the way in which they are expended.⁵⁷

The institutionalized form of *zakat*, as foreseen by proponents of a state based on Islamic law, is discussed in the chapter on *Zakat committees and the state*.

Aims of the zakat committees

According to a Palestinian encyclopaedia (Ishtia 2008), *zakat* committees are traditional institutions, registered since the late 1970s, which pursue the following aims:

- a. To increase mutual social responsibility and solidarity in the Palestinian society.
- b. To create centres destined to help the poor, people in need, people with social issues or in urgent situations; and to conserve their dignity.
- c. To increase the means leading to public benefit [al nafa‘a al ‘am] and constant piety and honesty [al barr al da‘em] in the society through the prevention of begging and the establishment of the social balance in the Palestinian society.
- d. To create reliable institutions to which those who do good [al muhsinin] will direct themselves for discharging the obligatory *zakat*, *sadaqat*, and endowments/gifts [al habat]. This will spread among them the tasks of looking for virtuous and needy families and facilitate upon them the payment of *zakat*.

⁵⁶ For an overview on theological and legal debates: Zysow, 2005, p. 441; for an overview on the present day interpretation and practice of almsgiving in Islam: Benthall and Bellion–Jourdan 2003, especially chapter 1: ‘Financial Worship’, pp. 7–28.

⁵⁷ Nanji, 2001, p. 64.

- e. To create a continuous observance of the sadaqat through the establishment of charitable endowment and investment projects of which the interest is spent on the poor and charitable projects.⁵⁸

The Jenin zakat committee [was] founded in 1984, to achieve the following objectives:

- a. Looking after the poor and orphans and offering the social, cultural, medical, and economic aid needed.
- b. Providing new work opportunities by establishing new projects to encourage the citizens to stick to their land.
- c. Establishing the charitable projects required by the local society, particularly the social and economical projects that form the development infrastructure.
- d. Encouraging educational and academic studies through granting awards to study abroad.⁵⁹

Besides a strong social and religious component, the zakat committees also have the intention of strengthening the backbone of their society in order to resist the continued annexation of the West Bank by Israeli settlement expansion and to discourage emigration.

Projects run by the zakat committees

Orphan sponsorship

All of the six zakat committees which serve as case studies for this research run orphan sponsorship programmes. In Arabic, anybody whose father has died is an orphan [yatim]. However, there are slight differences between the zakat committees in how the orphan sponsorship programmes are operated. In general, orphans are registered either using the zakat committees' own forms – mainly in the case of local donors – or using the forms of the donor organization abroad, on behalf of which the zakat committee coordinates the sponsorship. Relevant information regarding an orphan's particular situation is registered using a form. In the interest of the orphan and in order to avoid politicization, the zakat committee does not discriminate on the basis of the cause of death of the father nor of his previous political affiliations. Whether the father of an orphan died of illness, was killed in street fighting with Israeli forces, in a terror attack on Israeli civilians or soldiers, or was executed by Palestinian forces because he was collaborating with the IDF, does not affect the eligibility of a child for sponsorship. 'An orphan child is neither responsible for this war nor for the acts of his/her father.'⁶⁰ All members and employees of the zakat committees who were interviewed in the course of this fact-finding mission appear to share this view. The principle that no one should bear the burden of another person is repeatedly stressed in the Quran (e.g. Quran 6:164; 17:15; 35:18).

There are social workers officially tasked with visiting the orphan family and asking the neighbours to verify the need of the orphan. In certain cases, the zakat committee convenes the extended family of the orphan in order to find a person who can take the responsibility of the child. Often orphans have to write regular reports on their progress in school and in life in general. These reports are then sent to the sponsor.

⁵⁸ Ishtia, 2008, p. 472.

⁵⁹ Al Razi Hospital Jenin, booklet, 2009.

⁶⁰ Interview with member of the pre-2007 Nablus zakat committee, Nablus, West Bank, 4 June 2009.

The payments are either carried out monthly, every three months, or every half a year, depending on the committee and on the donor organization abroad. The person responsible for the orphan, usually the mother, has to open a bank account. After receiving each payment, the orphan must pass by the zakat committee and sign a receipt or leave his or her fingerprint to confirm the receipt. Some donors are in contact with the orphan who they sponsor directly by mobile phone. Most zakat committees tend not to charge overhead costs for orphan sponsorship. If they do, the amount is very small, precisely determined, and accepted by the donor. Every bank transfer needs the signature of several members of the zakat committees, and since 2007, they also require the stamp of a financial observer appointed to the zakat committee by the PA Ministry of Finance.

Regular financial aid to poor families

Most donors want to support an orphan child because of the specific importance that the Quran assigns to the care for orphans. However, many poor children in the oPt are not orphans. The zakat committees thus also run regular sponsorship programmes that follow the model of the orphan sponsorship for poor families in general. Special attention is given to families who have lost their breadwinner due to an accident or illness. Families of political prisoners are, however, not eligible to receive aid from a zakat committee because there is a PA government section, the Ministry of Prisoners, which is specifically responsible for taking care of prisoners.

Poor families are often supported once the social researchers of the zakat committee have determined the family's eligibility, while also accounting for the financial capacities of the zakat committee in question. Payments therefore might be irregular, and at times the support will be in-kind donations. The director of the Tubas zakat committee, for instance, has worked out a sophisticated system to determine the eligibility of a family to receive aid. Detailed information on a family's situation allows the Tubas zakat committee to calculate the degree of need.

Direct aid for people in a situation of urgent need

In cases of urgent need such as medical operations, spectacles, and the like, the zakat committee contacts the hospital or the optician and directly pays for the service provided. This payment is carried out through a check signed by several members of the zakat committees. Since 2008, such checks need to be stamped by the observer from the PA Ministry of Finance.

In-kind aid

Some committees have quite large facilities where they store in-kind donations, such as school bags, pens, clothes, basic nutritional supplies, toys, material for house renovation, and so forth. During Ramadan, in-kind donations usually reach their peak and are distributed among poor families who have previously signed up to receive in-kind aid. According to several zakat committee members, about 80 per cent of the in-kind donations come from local people. Some committees run soup kitchens – usually attached to a mosque – and provide meals for hundreds of families. The activity of these kitchens is increased during Ramadan, when special food is distributed to more families. In Hebron, there is a soup kitchen next to the Haram Ibrahim (Ibrahimi Mosque), whose origins go back to the thirteenth century.

Provision of sacrificial animals and distribution of their meat and other food items

On the occasion of religious celebrations, such as Aid Al Adha and Aid Al Fitr, local and international donations reach their peak. The zakat committees coordinate the slaughtering of sacrificial animals with imams and local butchers. The meat is then distributed among the poor together with other nutritional items such as rice and canned tomatoes. The distributions during Ramadan (and on other religious occasions) are closely observed by the public, which puts a certain amount of pressure on the zakat committee to be transparent and fair.

Most of the zakat committees run the activities listed above. Larger committees also run additional activities.

Medical services

Many zakat committees run small clinics that offer cheap or free medication and services to the poor. Some committees based in remote areas run hospitals; for example, the Jenin committee established the Al Razi Hospital in 1991. The hospital provides a wide range of specialist medical services and relieves people from having to travel to Nablus or Ramallah in order to get treatment. Various donors – such as the Governments of Italy and Canada, or foundations in Kuwait and other Gulf countries – have funded different sections of the hospital.

In cities such as Ramallah and Hebron where many hospitals already exist, the medical centres are very small in scale and mainly offer free or cheap medical treatments to very poor citizens. Most of the services provided by them are simple, such as dentistry services. The medical centre of the Nablus committee also offers some simple services combined with an eye clinic which complements the existing state medical services in Nablus. Some medical centres run night shifts in the clinics of refugee camps and small villages. In the camps, they complement the medical services of UNRWA, which does not provide services at night. For example, the doctors from the medical centre of the Ramallah zakat committee run night shifts at the UNRWA medical centre in Jalazone camp near Ramallah.

Education

Some committees used to run Islamic schools and centres for the memorization of the Quran. However since 2007, any of the memorization centres seem not to be receiving funding from zakat committees. On 21 May 2008, the Central Zakat Committee of Tubas received a general letter regarding the issue of Islamic schools and centres from the Minister of Awqaf. A similar letter was sent to the other central zakat committees in the West Bank. The letter informed the Central Zakat Committee of Tubas that projects aimed at Quran memorization was now to be outside the field of activity of the zakat committees. Moreover, it decrees:

[...] the centres for the memorizing of the Holy Quran for males belong to the Awqaf Directorate [of Tubas] and the centres of females belong to the General Administration of Women's Work [al idara al 'ama lil'aml al nasawy]. It is possible for the teachers to apply in order to receive monthly allocations for teachers [...].⁶¹

⁶¹ PA Ministry of Awqaf, letter to the Central Zakat Committee of Tubas, 21 May 2008.

Whether the centres continue to run activities or if they have been closed is not known to the author.

Some committees run private schools with attached day-care centres for orphans. Families have to pay to send their children to these schools, unless the family is very poor or the child is an orphan. Some committees seem to have provided scholarships or grants to support excellent students to study abroad. Families with sons and daughters in university are eligible to receive aid in certain cases. Sometimes zakat committees also cover the university fees of students who are unable to cover such fees themselves.

Job creation projects

The Nablus zakat committee, which many see as the first and the best of the West Bank, has run a job creation project since 1990. This project led to the establishment of the Al Safa Dairy in Nablus. The dairy was founded in 1998/99 and production started in 2001. The general director of the dairy at its founding was Sheikh Al Hanbali, a veterinarian and former member of the Nablus zakat committee.

Our impression was that this is a model development project in that it:

- provides a market for cattle farmers – one farmer used to have ten cows, and now has 300 (the project started by buying cows for farmers);
- provides local employment;
- reduces the risk of brucellosis, which is caused by unsterilized milk;
- provides a quantity of free milk and milk products;
- receives payment contracts with numerous agencies to distribute milk and milk products in the oPts for free;
- markets some milk products to the retail consumer sector, so as to supplement the dairy's revenue.

Since 2007, there is a new general manager. He had already worked in the dairy before and, according to the new president of the central zakat committee, he was promoted to run the dairy because of his familiarity with the operation, and because he was deemed to have a politically 'clean' record without links to the Islamic opposition (see the chapter on *The 2007 reform and its consequences*). Al Safa Dairy is an example of success that may well continue throughout the transitional period of the change of the committees. The dairy is equipped with modern machines and purchases are made with the help of the Islamic Development Bank. Documentation is available that shows Al Safa's cooperation with the World Food Program, UNDP, ANERA, USAID, Near East Foundation, and local Christian organizations. A number of recent documents show that these relationships are continuing in 2009.

***Waqf*⁶² and real estate investments**

The land and the buildings owned by the zakat committees are waqf, i.e. foundations which are either used for charitable purposes, rented out to educational institutions on preferential conditions or alternatively to normal commercial tenants. The income deriving from these properties is used for charitable projects.

⁶² For an overview on waqf as a resource for charity, see Benthall and Bellion-Jourdan, 2003, pp. 29–44.

Mainly elderly men of wealth donate land and buildings as waqf property to a zakat committee or to a local mosque. The author attended such a donation in Tubas. A wealthy gentleman donated two pieces of land and a house to the central zakat committee as waqf al zakat. On the wall of the house are engraved the following words: Property belongs to God – this building is waqf for the sake of God, the sublime [al mulk lillah hada al bunyan waqf liwajh allah ta‘ala]. The building has two floors and a foundation that can carry up to seven floors. The wealthy gentleman said to the Tubas zakat committee, ‘if you will do something good with it and be responsible, I will give you more property.’⁶³

In spring 2009, all the waqf property of zakat committees and of local mosques became the official property of the PA Ministry of Awqaf (see the chapter on *The 2007 reform and its consequences*).

Popular confidence

As Benthall has outlined previously:

A public opinion poll was conducted on two occasions in recent years by Birzeit University in Ramallah, to ascertain the degree of popular confidence in various civil institutions. This university has one of the best academic reputations in the Palestinian Territories. The results, though somewhat crude as sociological data, are highly suggestive:⁶⁴

Universities	70.9%
Zakat committees	62.5%
NGOs and charitable societies	50.0%
Local press	46.0%
Formal judicial system	43.5%
Trade unions	37.5%
Palestinian opposition	34.2%
Political movements/ parties	27.8% ⁶⁵

Benthall commented on the difference between the degree of confidence in zakat committees, which is very high, as opposed to the confidence in political movements, which is rather low. He inferred that the public did not perceive the zakat committees as affiliated to a party or to a movement.

The Birzeit University Development Studies Program has conducted a similar survey in 2008/9. Unfortunately, the category of zakat committees has not been included in this new survey. The researchers working on the survey stated that the reason for the omission of

⁶³ Interview with wealthy gentleman, Tubas, West Bank, 25 June 2009.

⁶⁴ Birzeit University Development Studies Program. 2000 and 2004. *Opinion Polls: Trust in Palestinian Institutions*. <www.birzeit.edu/cds>. This is quoting Benthall (2008a, pp. 16–17) who has consolidated and averaged the percentage findings of two polls, no. 1 (August to September 2000) and no. 17 (June 2004): ‘Allowance has been made for obvious misprints in the published tables. Confidence in the zakat committees was apparently rather higher in Gaza than in the West Bank but the difference is not great enough to affect the ordering. An analysis of the raw data may be found on the same [see below] website under ‘Opinion Polls’. They are based on a sample size of 1,256 in 2000, 1,197 in 2004, and 70 sample locations in 2000, 75 in 2004. 85 researchers were engaged for the 2004 poll. A margin of error of +/- 3% is suggested.’

⁶⁵ Benthall, 2008a, pp. 16–17.

the zakat committees was that they had considered them to be in a state of flux.⁶⁶ According to a number of interlocutors, however, popular confidence has diminished since the 2007 reform (see chapter on *The 2007 reform and its consequences*).

In April 2000, the Human Development Program and Birzeit University, Ramallah (West Bank) published a report in cooperation with the United Nations Development Program and the Palestinian Ministry of Planning and International Cooperation's Department of Human Development and Institution Building. This report included the results of a public opinion poll conducted in 1998–99 (on both the West Bank and Gaza) as to the degree of confidence felt in various types of institutions within the Palestinian Territories. Whereas the Palestinian Universities scored the highest confidence rating (67 per cent), zakat committees scored 57 per cent – well above 34 per cent for professional and trade unions and 24 per cent for the political opposition.⁶⁷ The reasons for this high degree of popular confidence in the pre-2007 zakat committees are manifold. The following facts provide some insight.

Zakat committees were run by local businessmen and entrepreneurs, representatives of well known families and men with high levels of education (whether they be young or retired professors), all working on a voluntary basis. Men with degrees in *sharia* law were rare. Generally, members enjoyed a good reputation as honest, pious, and committed members of the society working across religious, political, and clan boundaries. All new and old zakat committees interviewed say that Christians were among the beneficiaries, something that earned the committees a level of respect that extended beyond religious boundaries.

The representation of families and neighbourhoods played an important role in the history of the zakat committees. According to a member of the central zakat committee in Hebron, many of the families of Hebron are interested in being represented in the committee because membership in the zakat committee is considered to be an important social position:

Before 2007, there were seven important families represented. Now, apart from a few exceptions, there are different families in the central zakat committee. I am the first of my family to be in a zakat committee. Note that not only family representations play a role, also neighbourhoods, as in some neighbourhoods different families form alliances. For me personally membership of the committee is useful as this makes me more known in the city.⁶⁸

The Jordanian zakat law prevents close relatives (up to fourth degree) from being represented in the same zakat committee.⁶⁹ Before 2007, members often stayed on the zakat committees for decades. After their deaths, the founders of the zakat committees were usually replaced by one of their sons. This seemed to have ensured stability, and continuity in the projects undertaken by the zakat committees.

Until 2007, zakat committees were seen as institutions responding to what people needed most. In comparison to secular NGOs, they were seen as less compliant with a foreign agenda of aid (see the section on *Zakat committees and foreign aid* below). Zakat committees are not members of the Palestinian NGOs Network (PNGO), which is often seen as corrupt by a wide range of interlocutors.

⁶⁶ Interview with researcher at the Birzeit University Development Studies Program, Ramallah, West Bank, June 2009.

⁶⁷ Centre for Development Studies, Birzeit University. 1999. *Palestine Human Development Report, 1998–99*.

⁶⁸ Interview with member of Central Zakat Committee of Hebron, West Bank, 13 June 2009.

⁶⁹ Jordanian Zakat Law, instructions number (3) of the year 1996, Article 3, paragraph (d).

Zakat committees have an important role in dealing with social class divisions and in emphasizing the beneficiaries' dignity. According to the director of a zakat committee with over twenty years of experience in this field, there is an important link between poverty, manhood, and honour in the local society:

There are many men who cannot make enough money to sustain their families. This is a general problem of Middle Eastern societies today. Many men do not know what to do in such a situation. They can only stay at home and cry, and are left with a feeling of shame. The zakat committees can help them to get by and improve their situation in a way that is sensitive to their feelings and self-respect. Religion has an important role in enforcing equal respect for people from different social classes. If we do not take care of poor men, their children will possibly revolt against society. This needs to be avoided and finally generosity is an essential part of existence [al jawd min al wujud]. Poor families can receive small payments of money on an irregular basis – transferred to their bank account. Even if a poor father only receives an additional forty US dollars every two months, this might give him the chance to buy some toys for his children or to bring home some decent food.⁷⁰

Some interlocutors said, however, that zakat committees prior to 2007 were run in an old fashioned way with a lack of accountability. In remote areas, some say that they were not always able to stay outside clan and family interests.

Pre-2007 zakat committees differed regarding the degree of accountability and transparency with which they were associated, according to the PA Ministry of Awqaf.⁷¹ Socially liberal Palestinians are often little informed about the zakat committees and sometimes look at them with mistrust. Some assimilate the zakat committees to the Islamic movement, which they see as a threat to civil liberties and progressive social values – something that is already scarce in many Middle Eastern societies.⁷² Some of the pre-2007 committees were known as being run by people from Hamas. Even if they did not, as committees, take direct political action, they often faced the mistrust of opponents of Hamas. A smaller number of committees were known to be run by Fatah.

According to Nathan Brown, pre-2007 'zakat committees enjoy[ed] a tremendous amount of legitimacy. Even secular leftists admire[d] their authenticity and ability to operate without reliance on Western funding.'⁷³

We thus propose to reconsider the following statement by Malka (2007): 'It is the ability to empower Palestinians, either through the glorification of military operations or the provision of effective social services, that gives Hamas supporters some illusion of control over their own fate.'⁷⁴ Contrary to the detrimental consequences of Hamas' recent military strategies (i.e. the large scale destruction in the Gaza Strip resulting from the winter 2008/2009 war), the empowerment provided by the zakat committees – whatever their degree of affiliation to Hamas may be – could be seen in a more positive light than as a mere 'illusion of control over their own fate.' Many interlocutors stated that the absence of administrative control over their own affairs is one of the main reasons for frustration.

⁷⁰ Interview with zakat committee director, West Bank, June 2009.

⁷¹ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, June 2009.

⁷² According to conversations held in May and June 2009. The researchers have also spoken to socially liberal Palestinians with a very positive view of the pre-2007 zakat committees (see *Conclusion*).

⁷³ Brown, 2003, p. 160.

⁷⁴ Malka, 2007, p. 110.

The religious nature of the zakat committees allows to frame charity work under harsh political conditions in a wider, Islamic context, which motivates people to do hard and honest work. The religious motivation has a much wider time horizon and many agree that it cannot be silenced. Religion in this context is undoubtedly a crucial source of peace of mind.⁷⁵

Efficiency

Zakat committees are known to have very low overhead costs. Before 2007, the ninety-two local committees had excellent access to beneficiaries and knowledge about the local needs. In 1997 Palestinian sociologists stated that:

financial sources of the zakat committees (with the exception of the zakat committees belonging to the PA in Gaza) were not docile to the PA or to the Western donor apparatuses. This provides them [the zakat committees], compared to other local organizations, with more independence and increases their opportunities to determine their priorities, as well as the amount and the method of aid, in accordance with the beneficiary groups.⁷⁶

Their medical services were designed to be complementary to services offered by the PA and other aid agencies (see the description of medical services provided above).

Concerning aid payments to poor families, it can be stated that the same beneficiaries of zakat committees were often also receiving aid from other sources, such as the Ministry of Social Affairs. Zakat committees paid attention to coordinating these aid payments with other sources, given that one source would not be sufficient to cover the living costs of a poor family.

Zakat committees and foreign aid

According to estimations of the Ministry of Awqaf and zakat committee members, only 20 per cent of the funding of zakat committees comes from inside the oPt. Of this 20 per cent, approximately 80 per cent is articulated as in-kind donation. 80 per cent of the funding comes from foreign countries.

In 1997, Palestinian sociologists noted '[...] the zakat committees (with the exception of those which were formed by the PA itself) enjoy total financial independence from the PA and independence from funding by European and American, governmental and non-governmental organizations.'⁷⁷ The ratio between funding from inside and outside the oPt varied among the pre-2007 zakat committees. In certain cases local funding has constituted from 20 to 40 per cent of the budget. In an exceptional case (i.e. the Nablus zakat committee) 90 per cent of the funding appears to have generated locally.⁷⁸

⁷⁵ Interviews with religious personalities, Muslim academics and pre-2007 zakat committee members, West Bank, May and June 2009.

⁷⁶ Hilal and Maliki, 1997, p. 62.

⁷⁷ Hilal and Maliki, 1997, p. 62.

⁷⁸ Questionnaires filled in by West Bank zakat committees in 2003, provided by an Islamic charitable organization based in London that has been working with the Nablus zakat committee.

Islamic organizations

Islamic organizations and foundations in the Gulf, Europe, and the US are the most important sources of funding for zakat committees. They mainly fund orphans and other sponsorship programmes coordinated by the zakat committees. Pre-2007 zakat committee members have stated in interviews that sometimes the international Islamic organizations were too involved in politics and that this had potential negative consequences for the local work of the zakat committees.

Some international Islamic organizations were not always sensitive enough to realize that, given the local political tensions, it is among the highest priorities for zakat committees to remain politically neutral. The best relationships with Islamic organizations are those that are based on long-term personal relations and trust.⁷⁹

Some interlocutors stated that, before 2007, it was somewhat of a fundraising advantage to be politically affiliated with Hamas or the Muslim Brotherhood.⁸⁰ The degree to which the political affiliation of donors influenced the zakat committees is difficult to determine.

In 1997, when the issue of the zakat committees was hardly politicized in the West Bank, Palestinian sociologists observed that some zakat committee members were afraid that the PA would pass a new law that would tie the zakat committees closer to the PA. They feared that direct PA control would prevent many donors from continuing payments to the zakat committees. 'It is widely known, that the [Muslim] donors of zakat committees monitor that the money they donated reaches the beneficiaries. For this reason the zakat committees deliberately uphold the utmost independence in front of the donors and the public.'⁸¹

Western organizations

Western governments, such as the French, the Italian, and the Canadian governments have helped the medical institutions (clinics and hospitals) of zakat committees to build specialized sections.

UNDP and ANERA cooperated with zakat committees to distribute food and medication. Most of this cooperation came, however, to a halt in 2006, when Hamas tried to govern the PA.⁸² For example, in 2006, ANERA stopped providing medication to the Hebron zakat committee and started to distribute it through governmental hospitals, as these channels were perceived to be safer. Even after the reform of the zakat committees in 2007, ANERA did not go back to distributing medication through the medical centre of the Hebron central zakat committee, because according to ANERA, the governmental channels were working fine.⁸³ An open question remains: if donors, such as UNDP and ANERA, were worried about Hamas' influence on the PA after the 2006 elections, why did they switch payments from

⁷⁹ Interview with pre-2007 zakat committee vice president, West Bank, June 2009.

⁸⁰ *Ibid.*

⁸¹ Hilal and Maliki, 1997, p. 62.

⁸² 'ANERA stopped giving free medication to the medical centre of the Hebron zakat committee in 2006 when Hamas was in government. They probably considered us a political organ.' Interview with employee of pre-2007 Hebron zakat committee, June 2009, West Bank.

⁸³ Interview with ANERA representative, Hebron, West Bank, June 2009.

zakat committees' medical centres to state (i.e. PA) hospitals? It may well be that there is no relation between Hamas' electoral victory and ANERA's decision to work with state hospitals.

According to Benthall (2008a), the zakat committees '[...] were beginning to tap successfully into the international aid system, and would have continued to develop in this direction if they had been encouraged to [...]'. However, some of the pre-2007 committees did not necessarily wish for that, as they are highly aware that this might come at the price of dependency. Moreover, they state that Western development and aid agencies have a reputation for funding corruption and authoritarianism while being responsible for heavy discrimination along political lines in their distribution of aid.

Arab states

Compared to private donors, donations from Arab states to the zakat committees appear to be rather scarce, according to interlocutors from pre-2007 zakat committees. The Arab Development Fund has funded a number of zakat committee projects.

Zakat committees and the state

‘In an Islamic state there would be a chamber of finance [bayt al maal], to which everybody pays zakat as a tax. This is impossible today as we are under a secular [madani]⁸⁴ system.’⁸⁵ Proponents of a government based on Islamic law believe that in an ideal Islamic state, zakat would automatically redistribute wealth and eradicate poverty. Currently, however, no state in the world has a functioning zakat system according to the *sharia*. Only a few exceptional countries, such as Saudi Arabia and Pakistan, have integrated zakat in their official financial regimes.⁸⁶ Although zakat is a religious duty [fard] whose neglect incurs spiritual penalties, the Islamic texts (Quran and Sunna) do not decree an earthly punishment for Muslims who fail to discharge their zakat. Instead they also encourage to pay zakat in informal ways – for example, to relatives and neighbours in need. In the West Bank, zakat – as a religious concept – took the institutionalized form of the zakat committees first under the Jordanian Ministry of Awqaf and then under the PA Ministry of Awqaf. From the very beginnings of institutionalized zakat committees in 1977, Israel has been occupying the territory on which they were being established. According to an official of the Ministry of Awqaf, ‘Palestine has many fathers. Jordan, the PA, Israel, and their intelligence services all have a direct say in what is going on here.’⁸⁷

The law applicable to West Bank zakat committees is the Jordanian Zakat Fund Law number (8) of 1988; the Instructions number (1) of the year 1990 (Administrative and Financial Instructions of the Zakat Committees); and the Instructions number (3) of the year 1996 (Instructions of the Zakat Committees issued by the Board of Directors of the Zakat Fund under Article 11(b) of Zakat Fund Law Number 8 of 1988 – known as the Zakat Committee Regulations of 1996). These laws appear to have been drafted on the model of English (Jordanian) law, with some references to religion included.⁸⁸

These laws will remain applicable until a Palestinian zakat law is drafted. In July 2009, the PA Ministry of Planning was preparing a draft of a PA version of the zakat law that is intended to be a subject of debate in the Council of Ministers in July 2009. This procedure takes place in lieu of parliamentary sessions that have been suspended since 2007 (see the chapter on *Historical overview*). Even though zakat committees are officially an integral part of a state structure as committees composed of volunteers who are appointed by – or at least

⁸⁴ Note that the Arabic term *madani* is here translated with secular. The usual word for secular in Arabic is ‘*almani*. *Madani* means ‘civil’ or ‘civic’. But in this context ‘secular’ seems to be a more appropriate translation. There is confusion around terms such as ‘secular’ and ‘civil’ and their Arabic translation. *Madani* is used to translate the term ‘civil society’ [mujtama’a madani] which is imported from English. It can also be used to refer to a secular political system [nizam madani] sometimes opposed to an Islamic system [nizam islami]. Given the potential confusion surrounding the Arabic translation of ‘civil society’ [mujtama’a madani], due to the ambiguity of the word *madani*, we have decided not to use the word ‘civil society’ in this text. Moreover, ‘civil society’ has hardly been used by interlocutors during the interviews held in Arabic. For a discussion of the term ‘civil society’ in the Middle East, see Challand, 2009, pp. 25–58.

⁸⁵ Interview with zakat committee director, West Bank, June 2009.

⁸⁶ Saudi Arabia does not have a tax system but zakat is a de facto tax.

⁸⁷ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, May 2009.

⁸⁸ Article 8 of the 1988 Law mentions categories of zakat beneficiaries that are nearly identical to the categories listed in the Quran (9:60). See also Benthall and Bellion-Jourdan, 2003, p. 10.

operate with the consent of – this same state structure, they do not spend government money. Instead they collect and redistribute public money donated by pious Muslims. Zakat committees are the only structures that are entitled to use the term *amwal al zakat* for fundraising purposes.⁸⁹

The zakat committees are thus moving between two extremes:

- a. The idea of the Islamic state and *bayt al maal* whereby the state fully controls the zakat money and its just distribution.
- b. The idea that zakat committees are independent from the state or the quasi-state government of the PA. This would mean by extension, however, that they are becoming regular Islamic charitable societies with NGO status.

If zakat committees move too close to a state government, private donors who do not trust governments in the region (in this case mainly the PA) may donate less. On the other hand, who has the legitimacy of appointing committee members, if not the state – which ideally represents the will of the people? In the following section, we will briefly look at the zakat committees' relation to Jordan, the PA, and Israel, and investigate how these questions have been solved in practice.

The Jordanian Ministry of Awqaf and Islamic Affairs

The Ministry of Awqaf in Jordan had a branch office in Jerusalem, which continued to work after 1967 despite the Israeli occupation. Until 1994, the regional Awqaf Director also represented the Jordanian Ministry of Awqaf in every West Bank governorate.

In 1977, the Jerusalem office of the Jordanian Ministry of Awqaf received and accepted demands from Nablus to open the first zakat committee in the West Bank. According to an official who has worked with the Jordanian branch Ministry in Jerusalem, and then with the PA Ministry, the Jordanian state was far removed from the zakat committees in the days of registration and supervision was weak.⁹⁰ The zakat committees were officially registered and supervised by the Jordanian Ministry of Awqaf through the Zakat and Sadaqat Directorate (attached to Awqaf Directorates) of each West Bank Governorate. The supervision of the Jordanian Ministry of Awqaf limited itself mainly to financial aspects. Activities were administrated by the committees who also employed its personnel privately.⁹¹

As there were no banks in the West Bank at the time, the newly registered zakat committees had to open bank accounts at the Jordanian Islamic Bank, as provided for by the Jordanian zakat law.⁹²

⁸⁹ See Jordanian Zakat Fund Law number (8) of 1988: Instructions number (1) of the year 1990 (Administrative and Financial Instructions of the Zakat Committees). Article 14 b: 'No party or person may collect Al-Zakat except through these Committees, and the collection shall be carried out against receipts endorsed by the Fund.' It is however noteworthy to consider that several Islamic NGOs were running internal zakat committees before 2007 (e.g. the Islamic Charitable Society of Hebron). After 2007, they have either been shut down or banned to do so. Interview with a senior official, PA Ministry of Awqaf, Azzarya, West Bank, June 2009.

⁹⁰ Interview with a senior official of the PA Ministry of Awqaf, Azzarya, West Bank, June 2009.

⁹¹ Hilal and Maliki, 1997, pp. 61–63.

⁹² Interview with a government official, PA Ministry of Awqaf, Azzarya, West Bank, June 2009. Note the zakat laws referred to above are more recent and do not mention an obligation to work with the Jordanian Islamic Bank. The laws referred to above only mention that the banks in which Zakat Funds are designated are interest free; see Jordanian Zakat Fund Law number (8) of the year 1988: Instructions number (1) of the year 1990 (Administrative and Financial Instructions of the Zakat Committees): Chapter 1; paragraph 3.7.

According to the same official of the Ministry of Awqaf, expenditures of the West Bank zakat committees needed the approval of the Jordanian Ministry of Awqaf, which indicates that the control of the Jordanians was not so weak after all. If a West Bank zakat committee wanted to order a bank transfer, it needed to address the local Awqaf Directorate, which answered the Jordanian Awqaf branch in Jerusalem, which in turn answered to the Zakat Director in the Jordanian Ministry of Awqaf, who then sent an order to the Jordanian Islamic Bank to carry out the specific payment.

In 1987, the Cairo Amman Bank opened a branch in the West Bank. The Jordanian Awqaf Ministry let some West Bank zakat committees open bank accounts at the Cairo Amman Bank following an exceptional decision, as this breached the Jordanian zakat law according to which one could only open a bank account at the Jordanian Islamic Bank.⁹³ According to the official of the Ministry of Awqaf, this was the point at which the respect for Jordanian zakat law started to erode. Since donors of zakat committees started to choose which bank to work with, some zakat committees quickly found themselves with up to ten different bank accounts.⁹⁴

In 1988, Jordan disengaged from the West Bank with the exception of the Jerusalem branch of the Ministry of Awqaf. In 1994–95, Jordan handed most of the Jerusalem branch of its Awqaf Ministry over to the PA. It kept control of the *waqf* and zakat of the city of East Jerusalem, which it continues to do in 2009. Former members of the Hebron and Nablus zakat committee describe the composition procedures of the West Bank zakat committees under Jordanian control as outlined below.

The Nablus zakat committee is the earliest committee of its kind to be established in the West Bank. According to a former member and the son of the founder of the committee, his father was supported and encouraged by the Jordanians, namely, by Sheikh Abdul Aziz Al Khayyat.⁹⁵ At that time, families with children over the age of 18 were not eligible for aid at the Israeli Ministry of Social Affairs. 3000 families in Nablus were below the poverty line.

A member of the pre-2007 Hebron zakat committee described the composition procedure as follows:

On 17 March 1987, the Awqaf Director of the city of Hebron, on request from the Jerusalem branch of the Jordanian Ministry of Awqaf, asked sixty people whether they were interested to work for a new official zakat committee in Hebron. The ten most qualified and motivated were chosen by the Jerusalem branch of the Jordanian Ministry of Awqaf. The name Hamas was not known then. The ten names of the chosen persons received the clearance from the Jordanian intelligence and started to work. Every year, we provided detailed financial and narrative reports. One copy went to the donor, one to the zakat committee and one to the Awqaf Directorate which reported back to the Jerusalem office of the Jordanian Ministry of Awqaf. The transparency was impeccable. All the payments were registered as they were done through bank checks. In these days, an official from the Jerusalem office of the Jordanian Ministry of Awqaf visited us on a regular basis and it was almost as if he

⁹³ See footnote above.

⁹⁴ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, June 2009.

⁹⁵ Sheikh Abdul Aziz Khayyat is an Islamic Scholar at the Ministry of Awqaf and Islamic Affairs in Jordan and author of Khayyat, Abdul Aziz. 1993. *Zakat and its applications and profitable uses* [al zakat wa tatbiqat-ha wa istithmarat-ha]. Amman: Ministry of Awqaf an Islamic Affairs. Concerning Sheikh Abdul Aziz Khayyat, see Benthall and Bellion-Jourdan, 2003, pp. 10–17.

were another member of the zakat committee. At times, he took people from other zakat committees to the Hebron zakat committee to teach them about the zakat committees' work. There is no minister of Awqaf, be it Jordanian or under the PA Ministry, who did not send us a letter of gratitude, thanking us for our work. All ten members who were appointed in 1987 stayed on the committee until 2007.⁹⁶

The first zakat committees were composed of people who were chosen by the regional Awqaf Directorates. This is also confirmed by interviews in other regions of the West Bank.

Many influential families in the West Bank have ties with Jordan. Some of their members made successful careers in Jordan and occupied high posts in Jordanian government. The Ministry of Awqaf further linked the West Bank to Jordan as many influential families with ties and loyalties to Jordan continue to be represented in the PA Ministry of Awqaf. At the same time, families and political movements are considered to be separate loyalties. Often there are very different party affiliations present within the same family.⁹⁷

Given its religious character, the Ministry of Awqaf has always been a meeting point for religious people from influential families, some of them with sympathies towards the Muslim Brotherhood. The Muslim Brotherhood almost certainly had a certain degree of influence in the Ministry of Awqaf. Moreover, the Jordanian intelligence took an active role in supervising the work of the Ministry of Awqaf and the zakat committees. Evidence suggests that it still plays an active role in this field and exerts influence in the West Bank through clans with loyalties to Jordan⁹⁸ (see the section on *The Ministry of Awqaf before the reform of 2007* below). The pre-2007 zakat committee of Halhul (near Hebron) gave the following explanation of its administrative and financial system:

[...] the members of the committee are known for their independence and for staying away from political affairs; their names have been checked by the Jordanian intelligence services first, then the Israeli intelligence services, then the Palestinian intelligence services; no one among them has any security record.⁹⁹

The state of Israel

The Israeli state has been involved in governing and supervising the West Bank zakat committees on three levels:

1. The IDF Civil Administration Officer;
2. The competent Israeli Ministries (until 1994–95);
3. The Shin Bet.

⁹⁶ Interview with member of the pre-2007 Hebron zakat committee, Hebron, West Bank, June 2009.

⁹⁷ Interview with researcher of an international organization in Hebron and members of important clans in different West Bank towns, June 2009.

⁹⁸ Interviews with pre-2007 and current zakat committee members, Qalqilyah and Hebron, June 2009.

⁹⁹ Halhul Zakat Committee under the Directorate of the Zakat Fund under the the PA Ministry of Zakat. N.d. [document has been drafted after 1997 and before 2005]. *Brief Report about the Administrative and Financial System of the Halhul Alms Committee*. The document has been obtained from a London-based Islamic charity that was working with the Halhul committee.

The IDF Civil Administration Officer

According to former zakat committee members, the contacts of the committees with the Israeli Civil Administration in the oPt from 1977 to 2007 were intense – be it friendly exchange, coordination and control, or raid, arrest and detention.

A former member of the Nablus zakat committee states:

The Nablus zakat committee had regular contact with the IDF Civil Administration Officer of the IDF Civil Administration in Nablus. Many times the Officer called me to meet him at Huwwara Checkpoint¹⁰⁰ to evaluate the situation and to coordinate medical and food aid delivery to people in need during military curfews in Nablus. The Israelis knew that we were doing good and honest work.¹⁰¹

According to another former member of the Nablus zakat committee, in the first Intifada, 'the Israeli military was sometimes attending the slaughtering of sacrificial animals on the occasion of religious celebrations.'¹⁰² A former member of the Qalqilyah zakat committee recalls that:

[in] 1991, the IDF Civil Administration Officer called the Qalqilyah zakat committee and asked us to pass by their office. We went. When the military police investigator realized that he could not find anything to charge us with he became mad at first. Some members of the zakat committees were arrested for a few months and detained in Fara'a Prison. The investigators found a cassette with anti-Jewish content which was sold in the bookshop of the zakat committee. I wrote a letter to the responsible person in the bookshop not to sell these types of cassettes anymore. The military police investigator could not find anything more serious to charge us with than this single cassette. We were released after a few months.¹⁰³

Cassettes with controversial and aggressive material and anti-Jewish content have been circulating in the West Bank for a long time and in many local institutions. Many Palestinians claim that this is 'part of the conflict' and in reaction to the loss of land. Some interlocutors showed awareness, however, that zakat committees as humanitarian and charitable bodies [mu'assasat khayrya] should not engage in the dissemination of aggressive material in order to protect their own work from becoming a target within the conflict.¹⁰⁴ Besides the incident described above, no evidence of zakat committees disseminating such information has come to the attention of the researchers.

The IDF raided zakat committees in 2002 on the occasion of their invasions in the West Bank at the beginning of the Second Intifada.¹⁰⁵ In July 2008, the Israeli Defence Minister Ehud Barak outlawed thirty-six international charities on the grounds that they had sent money to the West Bank to support terrorist activities. At the same time, Israeli forces raided zakat committees and their institutions (such as schools, health centres, soup

¹⁰⁰ Check point at the southern entry to the city of Nablus.

¹⁰¹ Interview with member of the pre-2007 Nablus zakat committee, Nablus, West Bank, June 2009.

¹⁰² Interview with member of the pre-2007 Nablus zakat committee, Nablus, West Bank, June 2009.

¹⁰³ Interview with member of the pre-2007 Nablus zakat committee, Qalqilyah, West Bank, June 2009.

¹⁰⁴ Interview with pre-2007 zakat committee members, West Bank, June 2009.

¹⁰⁵ According to an audit report of a West Bank zakat committee of the year 2002 (obtained through a London-based Islamic Charity that has been working with the West Bank zakat committees), the absence of financial documents for the month of June is mentioned as the result of an IDF raid in 2002.

kitchens and orphanages) as well as the Ministry of Awqaf and Religious Affairs and other Islamic charities in the West Bank.¹⁰⁶

The competent Israeli ministries (until 1994–95)

Several Israeli ministries were involved in governing and coordinating efforts with the West Bank zakat committees. The information gathered on this topic during the fact-finding stage of this paper is very scarce; more research is thus needed on this topic. According to former members of the Nablus zakat committee, the committee was in cooperation with the Israeli Ministry of Welfare since its foundation. Moreover,

until 1995, there was coordination with the Israeli Ministry of Health to lower the health insurance costs for poor people. The Israeli Ministry of Health covered 50 per cent of the insurance of poor people. This discount continued after 1995 under the PA Ministry of Health. There were also discounts for hospital services: 50 per cent of the costs were covered by the hospital (probably a hospital run by the zakat committee), 25 per cent by the zakat committee and 25 per cent by the poor person her/himself.¹⁰⁷

Since the 1970s, the Israeli government has done less and less to promote social welfare in the oPt. For instance,

Israel did little to develop health infrastructures. In fact, under Israeli rule the number of government hospitals dropped from twenty in 1968 to fourteen by 1992, limiting the scope of services offered. Three of the six hospitals closed down were converted into a police station, a military base, and a prison. In the late 1980s, while Israel was investing \$306 per capita on the health of its citizens inside the 1949 Green Line, it was spending \$30 per capita in the West Bank, an outlay that decreased to a mere \$20 per person by 1991.¹⁰⁸

Some interlocutors also indicated that some zakat committees have cooperated with the Israeli Ministry of Social Affairs since 1977.

Moreover, many Muslim organizations from inside Israel have donated money through the West Bank zakat committees. This activity became illegal in 2001. Since then, Israeli Muslims donate informally to individual orphans in the West Bank.¹⁰⁹

The Shin Bet

The domestic Israeli intelligence Service has been consulted, at least in certain time periods, before the appointment of zakat committee members. The PA Ministry of Awqaf's Zakat Fund Directorate provided the zakat committees with application documents for new zakat committee members. According to some interlocutors, these documents were shared with Palestinian, Israeli, and Jordanian intelligence (see the section *The Jordanian Ministry*

¹⁰⁶ Cf. Haaretz. 2008. 'Barak outlaws 36 NGOs for Hamas fundraising,' 7 July. <www.haaretz.com/hasen/spages/999412.html>; and Haaretz. 2008, 'Muslim charities targeted by Israel do more than fund terror.' 13 July. <www.haaretz.com/hasen/spages/1001367.html>.

¹⁰⁷ Interview with pre-2007 zakat committee member, West Bank, June 2009.

¹⁰⁸ Challand, 2008, p. 230.

¹⁰⁹ Interview with pre-2007 zakat committee members, West Bank, June 2009.

of *Awqaf and Islamic Affairs* above). Whether this practice was official and in place all the way from 1977 to 2007 is not clear and would need further investigation.

The PA Ministry of Awqaf before the reform of 2007

In 1994–95, the PA Ministry of Awqaf and Religious Affairs replaced the Jerusalem branch of the Jordanian Ministry of Awqaf. The zakat committees were officially registered at the PA Ministry in 1997. As a result, the zakat committees came to be officially linked to the PA Ministry of Awqaf through the Zakat and Sadaqat Directorate of each West Bank governorate (see the section *The Jordanian Ministry of Awqaf and Islamic Affairs* above).

Many of those who were part of the pre-1994 Ministry of Awqaf grew critical towards the PA, as they preferred the efficiency and professional work of the Jordanians, which the PA could not match. Some saw the PA rather as an expression of juvenile [shababi] culture and political activism [tanzeem] than as a serious government. Moreover, some wealthy personalities still preferred the concept of Jordanian monarchical control over the West Bank as they thought that this would provide better conditions for investment, economic development, and safety. On the other hand, there are cleavages in the Ministry of Awqaf between supporters and critics of the Muslim Brotherhood, and others who are neutral and build a third camp.¹¹⁰ There are a number of clans that have traditionally been represented in the Ministry of Awqaf since the Jordanian period.¹¹¹

Since 1997, the zakat section in the Ministry of Awqaf has overseen the work of zakat committees. The competent PA Ministries – such as the Ministry of Health, the Ministry of Education, the Ministry of Social Affairs, and the Ministry of Interior – also oversaw projects and institutions run by the zakat committees.

In 1997, the PA regarded it to be in its own interest to give a PA label to zakat committees that were known for their efficient community work. The zakat committees were not opposed to supervision by the PA as a means to avoid conflict resulting from possible competition between the zakat committees and the PA's social services. Since their work was beyond the political sphere in these days, the PA did not fear problems arising from this.¹¹² However, PA intelligence has kept zakat committees and their members under scrutiny since 1996, as it was aware that the loyalty of zakat committees may be rather inclined towards the opposition than to the political forces governing the PA.

While zakat committees in Jordan have to give 20 per cent of their annual budget to the state of Jordan, the PA asks the zakat committees for 10 per cent. Some of them seem to have paid this tax to the PA. Other committees did not comply with the demand.¹¹³ Up until 2007, the zakat committees chose employees and candidates to replace members (although this happened rarely). Once their choice was made, they reported the decision to the PA Ministry of Awqaf. At times, these names needed the clearing of several intelligence services before approval (see the section on *The Jordanian Ministry of Awqaf and Islamic Affairs* above).

¹¹⁰ Interviews with government officials, PA Ministry of Awqaf, West Bank, May and June 2009.

¹¹¹ Jaabari, Tahboub, Salame, Sabri, Tamimi and others.

¹¹² Interview with well informed journalist, Ramallah, West Bank, 2009.

¹¹³ Interview with pre-2007 zakat committee members, West Bank, June 2009.

Governance document

Under the PA, some zakat committees worked out an internal organization document, in accordance with orders from the PA Ministry of Awqaf and based on the Jordanian zakat law applicable in the oPt. Such an internal organization document¹¹⁴ of the pre-2007 Ramallah zakat committee provides on eight pages a detailed insight in the committee's governance and relation to the PA. The front page of the document presents the 'zakat and sadaqat committee of Ramallah, Al Bireh and Alloua' as an integral part of the PA Ministry of Awqaf and Religious Affairs.

The document is structured in four chapters: '1. structure [haykalyya] of the administration board, its meetings, its decision making mechanisms and the limits of its competencies; 2. structure of the administration office, the mechanisms of its work and the limits of its competencies; 3. the institutions belonging to the zakat committee and the methods of their administration; and 4. financial procedures.'

Paragraph 1 of the **first chapter** clarifies the composition procedure: '[t]he zakat and sadaqat committee is appointed [formed] on decision of the Minister of Awqaf. As such, [the committee] is an appointed administration board [...] and not selected through an election. Therefore, it decrees, coordinates and accepts the resignation of its members by ministerial decision.'

Paragraph 2 of chapter 1 lists the criteria to be appointed as a member: 'Given the fact that the committee is competent in the important question of religion and that zakat is a very important pillar of Islam, there are the following obligatory conditions for the membership to the administration board: belief in God, religious culture, faith and reliability. It is not admitted to make the membership dependent on any [contradicting] consideration [...] as this might harm or go against religion.'

Paragraph 4 of chapter 1 determines in eight points the procedures regarding regular board meetings and decision making. Points 6 and 7 determine that decisions of the committee are taken by simple majority (half of the attendees plus one) and that a simple majority (half of the committee members plus one) must be present in order that a meeting can start.

Paragraph 5 of chapter 1 is on accounting. Point 2 determines that the opening of a bank account for the zakat committee needs the agreement of the Directorate of Awqaf and needs to take into account the instructions towards banks published by the Directorate of Awqaf. Point 3 mentions that any financial transaction needs several signatures expressing their consent and no transaction can be made on the basis of a single signature.

Paragraph 6 of chapter 1 defines the relation of the zakat committee with the Ministry of Awqaf. Point 1: 'the committee is considered directly belonging to the Ministry of Awqaf [...]. Point 2: the correspondence between the committee with the Zakat Treasury takes place through the Directorate of Awqaf. Point 3: the committee complies with any instruction issued by the Ministry or the Directorate of Awqaf and does not take any decision which contradicts those instructions. Point 4: the committee presents its annual budget to the Zakat Treasury and opens its accounts to the continued supervision of an Awqaf accountant and an accountant from the Ministry of Awqaf, without any objection.'

Paragraph 7 of chapter 1 is on reasons for loss of membership: '1 demise; 2 dismissal from the Ministry of Awqaf; 3 the voluntary demission; 4 staying absent from three consecutive board meetings without an excuse that is acceptable to the majority of the committee; 5 the clear damaging of the committees' interests in the eyes of the majority of the committee; 6 the commitment of an obvious and clear violation against Islamic principles of faith or Islamic ethics.'

Paragraph 9 is on the representation of the committee in meetings. Point 1 clarifies the procedures of representation and that no one can speak or decide on behalf of the committee without its agreement. Point 3 treats the committee's relation to politics: 'It is strictly prohibited to give any political colouring to the committee. The committee does not accept any help that forces it to avow itself to a political *couleur*. It [the committee] prohibits to politics to influence any of its decisions. The committee abides to a charitable, honest [impartial] and neutral appearance.'

The 10th paragraph of chapter 1 determines the rules for the collection of zakat.

The **second chapter** is on the structure of the administration office, the mechanisms of its work and the limits of its competencies.

Paragraph 6 of the second chapter commands that the director of the committee and his employees guard the neutrality of the committee and the need to keep the charitable work open [transparent] and beyond any consideration other than the need of the poor.

Paragraph 7 of the second chapter is on employment procedures. Point 4: 'the employment is not subordinate by any means to personal connections, nor to kinship, nor to political considerations.'

The **third chapter** determines the relations between the zakat committee and its institutions, who 'are, in terms of finance and administration, directly subordinate to the zakat committee.'

The **fourth chapter** is on financial procedures (signatures needed for different types of expenditures).

¹¹⁴ PA Ministry of Awqaf, zakat treasury, zakat and sadaqat committee of Ramallah, Al Bireh and Alloua. (no date). *Internal System* [al nizam al dakhily]. This document has been provided by an Islamic charitable organization based in London working with the Ramallah zakat committee.

In November 2004, the relation between the Ramallah zakat committee and the PA seemed positive. In a letter of recommendation, Yusuf Juma'a Salameh, the executive assistant to the PA Minister of Awqaf, wrote:

The Ministry of Awqaf and Religious Affairs testifies that the zakat and sadaqat committee of Ramallah and Al Bireh [...] [1] has offered financial support and treatment to poor families, orphans and deprived families in the governorate [of Ramallah and Al Bireh], [2] it is officially registered and [3] it works with the endorsement of the Ministry of Awqaf and Religious Affairs [...].¹¹⁵

A letter of recommendation (May 2004) from the Chamber of Commerce in the governorate of Ramallah and Al Bireh confirms that the Ramallah zakat committee plays an active role in society through its charitable activities. It praises the Ramallah zakat committee for its 'integrity in dealing with orphans, needy and poor.'¹¹⁶ Similarly, a letter of recommendation (June 2004) from the PA Ministry of Social Affairs confirms that the Ramallah zakat committee works with orphans and the needy 'in full cooperation with the directorate of social affairs.'¹¹⁷ Another example is provided from a letter of recommendation (June 2004) of the Municipality of Al Bireh that acknowledges the respect [good reputation] that the Ramallah zakat committee enjoys in the governorate.¹¹⁸

Since the establishment of the PA, there has been an ongoing discussion about the future of the zakat system in Palestine. According to an official of the Ministry of Awqaf, there are mainly two different visions/schools of thought inside the Ministry of Awqaf:

- a. Zakat is an arm of the state and should be directly controlled and co-directed by the state, including the strict application of the Jordanian law. It should, however, not become integrated with the tax system. The state should take an active role in fundraising zakat sources from international sources (Gulf, Muslim communities, etc.).
- b. Zakat should be pluralistic and locally rooted because it emanates from the mosques. Zakat in the West Bank used to be distributed by voluntary committees based at mosques, which evolved into formally regulated zakat committees. Committee members emphasize that they are aware that God is overseeing their work. The state plays the role of an umbrella focusing on supervision and regulation only, since the funds are provided by the zakat and sadaqat of the people and not by government.

Until 2007, the PA did not manage to clarify its relationship with the zakat committees. The discussions on the zakat committees are ongoing and the escalation of tensions between Hamas and Fatah since 2007 has not helped to move towards a sustainable solution. Since the electoral victory of Hamas and its Change and Reform bloc in the municipal elections in 2005, the issue of the zakat committees has become increasingly politicized and has led to the reform of the zakat system, which has been implemented in the West Bank since December 2007.

¹¹⁵ PA Ministry of Awqaf. 2004. *Letter of recommendation*. 11 February. This letter (and the ones below) has been provided by an Islamic charitable organization based in London that has been working with the Ramallah zakat committee at the time.

¹¹⁶ Chamber of Commerce and Industry of the Ramallah and Al Bireh Governorate. 2004. *Letter of recommendation*. 27 May.

¹¹⁷ PA Ministry of Social Affairs. 2004. *Letter of recommendation*. 27 May.

¹¹⁸ Municipality of Al Bireh. 2004. *Letter of recommendation*. 27 May.

The 2007 reform and its consequences

After the political split of Gaza and the West Bank in 2007 and the formation of the emergency cabinet under Prime Minister Fayyad, the PA Ministry of Interior launched a series of reforms,¹¹⁹ some of which had implications for charitable organizations. During 2007, the PA Ministry of Interior closed 123 Islamic and secular charitable organizations with NGO status in the West Bank. NGOs were asked to re-register at the Ministry of Interior, and, according to the administrative decision 20/2007, they needed to refer to the security services to complete their registration.¹²⁰ 'The aim of these procedures was very clearly to eliminate Hamas influence in NGOs.'¹²¹

The PA pursued a policy aimed at gaining a tighter grip on NGOs in general. In 2007, the PA security services attacked associations' premises, interfered in the management of associations, froze association's bank accounts, prosecuted board members and employees of associations, and dissolved and closed associations.¹²² The reform of the zakat system in the West Bank falls into the same context. A former member of a West Bank zakat committee noted: 'What is going on in the West Bank with NGOs and zakat committees is the mirror of what is happening in Gaza.'¹²³ And according to a PA Ministry of Awqaf official: 'Without the events of June 2007 [i.e. Hamas taking full control over the Gaza Strip], this reform would not have been possible.'¹²⁴ From this last statement, one can infer that the radical measures decreed in the 2007 reform are part of the factionalist power-struggle in the oPt, which has been waged in a similar way over the control of NGOs, associations, mosques, and zakat committees.

The reform

On 12 August 2007, the PA Minister of Awqaf convened the ninety-two zakat committees to a meeting in which he asked them to provide him with detailed information on their work, bank accounts, assets, etc. On 20 September 2007, the Higher Zakat Commission was formed 'consisting of the best capacities at the Ministry of Awqaf and the personal initiative of the Minister himself.'¹²⁵ Three days later, this council decided in a meeting to reform the zakat committees in the northern governorates according to the regulations of the Jordanian zakat law.¹²⁶ According to the Jordanian zakat law, the head of the Zakat Fund has the full authority to dissolve or replace members in the zakat committees at any time.¹²⁷

On 12-13 November 2007, the Minister of Justice sent a demand to the Ministry of Awqaf asking the latter to undertake reforms of the zakat system in the West Bank.¹²⁸ An earlier

¹¹⁹ See International Crisis Group, 2008a.

¹²⁰ Omran, Aya, Aisheh Ahmed, and Hazem Haneyyeh, 2008, p. 14 and Annex 3.

¹²¹ Interview with local NGO director, Ramallah, West Bank, May 2009.

¹²² Omran, Aya, Aisheh Ahmed, and Hazem Haneyyeh, 2008.

¹²³ Interview with pre-2007 zakat committee member, West Bank, June 2009.

¹²⁴ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, May 2009.

¹²⁵ PA Ministry of Awqaf. 2008. *Official publication of the Ministry of Awqaf on reforms*. 27 May. Azzarya, West Bank.

¹²⁶ PA Ministry of Awqaf. 2008. *Official publication of the Ministry of Awqaf on reforms*. 27 May. Azzarya, West Bank.

¹²⁷ Instructions number (3) of the year 1996 (Instructions of the Zakat Committees issued by the Board of Directors of the Zakat Fund under Article 11(b) of Zakat Fund Law Number 8 of 1988 – known as the Zakat Committee Regulations of 1996), paragraph 3 e.

¹²⁸ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, May 2009.

decision to bring only the zakat committees of the northern governorates in line with zakat law was abandoned in favour of a more fundamental decision to dissolve the zakat committees. However, this decision to dissolve the zakat committees did not come from within the Ministry of Awqaf. On 20 November 2007, the Higher Zakat Commission, which includes officials of the Ministry of Awqaf and the Ministry of Finance, decreed the termination of all zakat committees in the West Bank effective on 20 November 2007 and ordered the establishment of eleven new central committees, one for each governorate.

On 29 November 2007, the administrative decision No. 01/2007 of the Ministry of Awqaf and Religious Affairs dissolved all ninety-two zakat committees and determined the transitional procedures leading to the establishment of the new central committees.

Establishment of the Zakat Fund

On 12 December 2007, the PA Ministry of Awqaf announced the foundation of a Palestinian Central Zakat Fund. This fund is provided for by the Jordanian zakat law, but did not exist in this form in the oPt before.¹²⁹ Since 2008, the Zakat Fund is in charge of coordination and organization of the zakat system, as well as supervision of the zakat committees (in cooperation with the Ministry of Finance and the security section at the Ministry of Interior). It also runs an orphan sponsorship programme. Zakat committees still keep separate accounts, even if the Zakat Fund has formally become the owner of all the waqf property, that has been accumulated by the former zakat committees over the years (see the section *The waqf properties of zakat committees* below).

The composition of the new committees

The composition of the new central committees took place on the basis of administrative orders issued by the Zakat Fund of the Ministry of Awqaf in 2008. The General Director of the Zakat Fund at the PA Ministry of Awqaf asked the PA Minister of Awqaf, the local PA governors, the presidents of the municipalities, and the local chambers of commerce to provide it with names of respected people experienced in social work on a local level (religious considerations seem to have played a minor role).

The Zakat Fund found itself with a list of 50 to 100 names from each of the eleven governorates. The names were passed to the PA Ministry of Interior for a security check. This security check eliminated some names. The Ministry of Awqaf chose the central zakat committee members among those names acceptable to the Minister of Interior with a view of achieving equal geographic representation within the central zakat committee. The new members do not necessarily have previous experience in zakat work. According to interviews and personal observations during the fact-finding process, a majority of the new members are affiliated to Fatah. The Ministry of Awqaf considered the option of keeping old committee members on the board of directors,¹³⁰ but finally decided it was fairer to initially remove all

¹²⁹ 'The day of 4 December 2007 was a new day in the history of the work of the Zakat in Palestine, in that day was the announcing of the construction of the Palestinian Zakat Fund in a ceremony attended by H.E. doctor Salam Fayyadh the Prime Minister and in that ceremony was the declaration of the establishment of eleven central Zakat committees distributed all over the West Bank governorates based on a study showing the percentage of the beneficiary and their distribution [...]' PA Ministry of Awqaf. 2009. *The Palestinian Zakat Fund (Dec 4 2008 – end of March 2009)*. Azzarya, West Bank, pp. 5–6.

¹³⁰ PA Ministry of Awqaf. 2008. *Official publication of the Ministry of Awqaf on reforms*. 27 May. Azzarya, West Bank.

members to avoid discussions about discrimination. Initially, most new central committees were composed of seven to nine members only, leaving room for local people or people from the old zakat committees,¹³¹ given that the zakat laws provide for seven to fifteen committee members.¹³²

Employees

The employees of pre-2007 zakat committees were dismissed, effective on 31 December 2007. The administrative order provides that the Ministry may re-appoint current employees as deemed necessary. In some cases, many of the old employees kept their jobs; in others, such as in Nablus and Qalqilyah, most of the employees were removed. Some of the new employees were hired based on job offers in newspapers. The interviews took place at the zakat committee with one supervisor of the Zakat Fund. A list of successful candidates was handed to the security section at the Ministry of Interior, who can veto the employment of individuals on the grounds of 'security concerns'.¹³³

Governance

The reform was being undertaken without an agreement on a governance system. Currently (as of 2009), there is no internal system document guiding the work of the zakat committees. The zakat committees are run on the basis of instructions coming directly from the Ministry of Awqaf, i.e. the Director of the Zakat Fund. Most of these instructions are said to be based on the Jordanian Zakat Fund Law of 1988. The governance document (see box in the previous chapter) worked out by the pre-2007 Ramallah zakat committee does not appear to be a reference in the current discussions on the zakat committee system.

The Ministry of Interior and the Ministry of Social Affairs want to have a more important role in governing the zakat committees. A Ministry of Interior official mentioned a proposal to establish a mixed steering committee with representatives of the Ministry of Interior, the Ministry of Social Affairs, and the Ministry of Awqaf.¹³⁴ In general, the Ministry of Interior is expanding its influence towards a de facto presidency.¹³⁵

Financial supervision

As part of the reform, the PA Ministry of Finance (headed by Prime Minister Fayyad) appointed financial supervisors who closely supervise the work of the new committees but are employed at the Ministry of Finance. In 2007, thirteen financial supervisors from the Ministry of Finance worked on an inventory and audit report. Their report is not public; however, it is used as a basis to justify the administrative decision 01/2007 to dissolve

¹³¹ E.g. *Insanonline*. 2008. 'Minister of Awqaf Dr. Jamal Bawatna issued a decree appointing a new committee of zakat Nablus' [Arabic]. Web edition, 6 March. <www.insanonline.net/news_details.php?id=2954>

¹³² Instructions number (3) of the year 1996 (Instructions of the Zakat Committees issued by the Board of Directors of the Zakat Fund under Article 11(b) of Zakat Fund Law Number 8 of 1988 – known as the Zakat Committee Regulations of 1996), paragraph 3d.

¹³³ Interviews with PA Ministry of Awqaf officials and central zakat committee members, West Bank, May and June 2009; as well as documents provided by interlocutors in these interviews.

¹³⁴ Interview with government official, PA Ministry of Interior, Ramallah, West Bank, June 2009.

¹³⁵ Interview with HR lawyer and Fatah member, Independent Commission for Human Rights, Ramallah, June 2009.

ninety-two zakat committees. Five of the financial observers who had been working on the report became employees at the Zakat Fund. In an initial phase, the main focus of the Ministry of Finance in this endeavour was the supervision of the Nablus committee, mainly because of its weight and the strategic importance of Nablus.

According to two financial observers working on the inventory and audit report and charged with supervising zakat committees in the Northern West Bank, they have found secret bank accounts outside the oPt which were run by the zakat committees. The Ministry of Awqaf confirms this information. 'The [...] committees declared 158 bank accounts inside the homeland and thirteen accounts abroad. Eleven undeclared accounts in the country and seventeen undeclared accounts abroad were discovered.'¹³⁶

With the exception of the zakat committee of Beit Fajjar, Bethlehem Governorate, there is no court case pending against a former committee. If the undeclared bank accounts had been used for the illegal or improper diversion of funds, this would be easy to prove given the microscopic financial supervision of banks by different intelligence services in the region. In the case of Beit Fajjar, a member of the former zakat committee was supposedly running a committee account on his personal name. The court decided that this money had to be transferred to the Zakat Fund.¹³⁷

The waqf properties of zakat committees

On 14 May 2009, the Qadi al Quda, the highest judge of the Sharia Courts in the West Bank – which is a PA body close to but independent from the PA Ministry of Awqaf – informed the PA Minister of Justice in an official letter of its decision to:

- a. freeze [tathbit] the waqf properties of all local mosques (not belonging to the PA) [masajed ahlyya];
- b. freeze [tathbit] the real estate belonging to the zakat committees.

According to the Qadi al Quda, this procedure is a legal duty of the Qadi al Quda, but the administration of the properties will be the competency of the Ministry of Awqaf. This measure is not temporary, as the Jordanian law applicable to the West Bank provides for control by the Ministry of Awqaf over these properties.¹³⁸

Some former members of zakat committees claim that they had bought real estate with their own money and registered it under the name of the zakat committee (i.e. more spacious offices and storing facilities). One pre-2007 zakat committee member expressed sadness that the PA has now annexed what they had built up with their own money and their own hands and were 'destroying the zakat system in the West Bank'. Another former committee member quoted the story of King Solomon and the two women who both claim to be the mother of the same baby. King Solomon proposes to cut the baby into two pieces with a sword, one for each woman. At this moment, one of the women interrupts the King and says that in this case she prefers that the other woman has the baby – so the King

¹³⁶ PA Ministry of Awqaf. 2008. *Official publication of the Ministry of Awqaf on reforms*. 27 May. Azzarya, West Bank.

¹³⁷ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, June 2009 and with the director of the PA Financial Follow-up Unit (a newly established office dealing with financial intelligence and competent for the zakat committees), Ramallah, West Bank, June 2009.

¹³⁸ Interview with the Highest Judge [qadi al quda], Sharia Courts, Al Bireh, West Bank, June 2009.

awards the baby to the first women. The former committee member sees himself in the position of the first woman. Even though the baby (i.e. the zakat committee) has currently been taken away from him, he is sure that justice will ultimately prevail.¹³⁹

Consequences

The reform had the main aim of centralizing and increasing governmental control over the zakat committees. Here are some of the consequences:

Administrative problems of the first central zakat committees

As the 2003 International Crisis Group report shows, Islamic social welfare is vital for the functioning of Palestinian society, and the capacity of the PA to 'take over' this vital function is an object of doubt.¹⁴⁰

In 2008, the first central zakat committees appointed had difficulties to operate, given the abrupt changes and the fact that the new leadership had little experience in running zakat committees. In December 2008, some members of the central zakat committees were replaced following an assessment by the Zakat Fund of the Ministry of Awqaf. The assessment is not a public document and not accessible. Initially the committees were mainly composed of Fatah members. Later appointments added older people with local legitimacy and in exceptional cases people from Fatah, who were previously members of the old committees, have been reappointed.¹⁴¹

Financial scarcity

According to the new central zakat committees who were interviewed, all of them are confronted with a scarcity of financial means that makes it impossible to continue the pre-2007 work.¹⁴² *Al Ahram Weekly* went as far as to write that 'according to committee insiders, local and international donations have decreased by more than 90 per cent as a result of the crackdown [i.e. the reform].'¹⁴³ These estimations are probably exaggerated and doubt needs to be cast on most financial estimates in the absence of any verified accounts. The effective decrease can only be estimated, as it is not possible to get a hold of all the financial reports of ninety-two zakat committees and to compare them with the report of the Zakat Fund. There is one financial and narrative report of the Zakat Fund covering the period of 4 December 2008 to end of March 2009.¹⁴⁴

Employees of the medical centres of the Hebron, Qalqilyah, Nablus and Ramallah committees all pointed out the fact that their financial situation is dire. Planned expansion has been stopped and some committees consider closing down centres and clinics. The operational directors and board members of all six zakat committees studied pointed out that the financial situation is a major problem and that financial means are scarce.

¹³⁹ Interview with pre-2007 zakat committee members, West Bank, June 2009.

¹⁴⁰ See *International Crisis Group*, 2003, pp. 16–17.

¹⁴¹ Interviews with government official, PA Ministry of Awqaf, Azzarya, West Bank, and current (2009) central zakat committee members, West Bank, May and June 2009.

¹⁴² Interviews with central zakat committees, Qalqilyah, Nablus, Hebron, Ramallah, Jenin, Tubas, May and June 2009.

¹⁴³ *Al Ahram Weekly*. 2008. 'Still struggling, Khaled Amayreh lives another bleak Ramadan in Ramallah.' Web edition, 11 September. <<http://weekly.ahram.org.eg/2008/914/fe1.htm>>

¹⁴⁴ PA Ministry of Awqaf. 2009. *The Palestinian Zakat Fund (Dec 4 2008 – end of March 2009)*. Azzarya, West Bank.

The local director of an overseas NGO in Jerusalem stated:

There is now a financial crisis for the zakat committees. One example is the zakat committee in Yatta near Hebron. This was called the Jami'a Islamiyya but was in fact a zakat committee. There is a six-storey building owned by the zakat committee which hosted a school for the disabled, a sponsorship committee, etc. The building is now empty. New zakat committee members have been appointed but nobody trusts them. Most of the funding came from Saudi Arabia and the Gulf States, but this has stopped. It is believed that Fatah takes a cut from donations, and there is no money to pay staff.¹⁴⁵

Two reasons can be found to explain the lack of funding: [a] there is a lack of trust from local and international donors¹⁴⁶; and [b] even after the reform, zakat committees continue to be criminalized in the US and in Israel, which is why people fear to donate money as this might have severe legal consequences.¹⁴⁷

According to an *Al Ahrām Weekly* press report of September 2008,

[...] the PA is upset by the fact that dozens of donors and aid agencies based in the oil-rich Arab states have almost completely stopped transferring money to the zakat committees in the aftermath of Fatah's takeover. Fatah has blamed Hamas for 'inciting' the donors to stop sending their aid money to the West Bank. Hamas retorts by challenging Fatah to produce 'honest people' who would be acceptable to the donors. The Waqf Ministry has tried to salvage the situation by transferring financial allocations from the government budget to the *zakat* committees. However, these allocations have been very erratic, say charity officials. After all, the PA government itself is struggling to keep itself financially afloat, despite the billions of dollars paid or promised by donor countries.¹⁴⁸

The Director of the Zakat Fund stated that in the immediate aftermath of the dissolution of the zakat committees, the financial situation was scarce but that things were slowly improving.¹⁴⁹

In the transitional time period (4 December 2008 – end of March 2009), the Zakat Fund had a budget of 19 million Jordanian Dinars. The Director of the Zakat Fund estimates that the income came to 75 per cent from Muslim organizations outside the oPt (of which 80 per cent is financial support and 20 per cent is in-kind) and to 25 per cent from inside the oPt (of which 80 per cent is in-kind and 20 per cent financial support). Among these 25 per cent from the inside may also be the allocations that were made from inside the PA (see quote from *Al Ahrām Weekly* above).

¹⁴⁵ Interview with NGO director, East Jerusalem, June 2009.

¹⁴⁶ Interviews with zakat directors of current committees, current and pre-2007 zakat committee members, West Bank, May and June 2009.

¹⁴⁷ Interview with current zakat committee president and government officials of the PA Ministry of Awqaf, West Bank, May and June 2009.

¹⁴⁸ *Al Ahrām Weekly*. 2008. 'Still struggling, Khaled Amayreh lives another bleak Ramadan in Ramallah.' Web edition, 11 September. <<http://weekly.ahram.org/2008/914/fe1.htm>>

¹⁴⁹ Interview with government official, PA Ministry of Awqaf, West Bank, June 2009.

Zakat is distributed through informal channels

According to a member of a central committee 'the reform is mainly for Israel and the US, so they have the feeling of better control, as they only have to take care of eleven instead of ninety-two committees. This means they only have to check the "security" of roughly 150 instead of 1,500 people.'¹⁵⁰

A journalist in Ramallah stated:

since 2008 the committees are entirely controlled by pro-Fatah people. The influence of the PA in the committees is widely known and leads to lack of popular confidence in the committees. The PA has a bad image in the West Bank because of its corruption. Zakat money is now mostly paid informally directly to Imams and other people who are known to be religious and honest. Around 80 per cent of zakat and sadaqat is now paid and distributed 'under the table.' I never pay zakat, but if I would I would never pay it to the new central zakat committees because they are in the hands of the PA and therefore part of a corrupt system.¹⁵¹

While the Zakat Fund and the central zakat committees are struggling to access funding, people are increasingly developing informal structures to collect and distribute zakat money locally. The money that used to come as zakat from the Gulf and from Muslim communities in Europe is now being distributed informally. On the international level, policies of blacklisting and criminalizing zakat committees and other charities without a fair and transparent legal ground to contest such decisions can be perceived as a random criminalization of charitable giving, leading to an erosion of transparent and well-respected local structures.¹⁵²

Different perspectives

Fatah and the government of Prime Minister Fayyad

The reform has the aim of establishing central control over a fragmented and decentralized system. At the same time it also appears to be an attempt to limit Hamas' influence in the West Bank, similar to Hamas' effort to limit the PA's influence in Gaza. The PA is widely regarded by the disaffected population as operating with the endorsement of the American and the Israeli governments. According to a Palestinian scholar, 'it [the reform] also aims at boosting the popularity of the PA among the "enemies" of terrorism, particularly the US and Israel.'¹⁵³

¹⁵⁰ Interview with central zakat committee and Fatah member who claims to be very critical with the Fatah movement in general, and the current emergency cabinet in particular, West Bank, June 2009.

¹⁵¹ Interview with a journalist of the Ramallah based *Al Ayyam* newspaper, Ramallah, West Bank, May 2009.

¹⁵² Jonathan Benthall, 2008a, pp. 1–14. For more information on US counterterrorist measures and their impact on charitable giving, see the website of the Charity and Security Network. < www.charityandsecurity.org/ >

¹⁵³ See *Gulf News*. 2008. 'Zakat panel revamp plan raises eyebrows.' Web edition, 14 June. < <http://archive.gulfnews.com/articles/08/06/14/10220927.html> >

Some local commentators predict that, since both Fatah and Hamas are deeply split internally, new political configurations may soon emerge, even with the possibility of further splits in geographical control of the oPts. From the Israeli state's point of view, this would on the one hand aggravate its security problems but on the other hand would weaken still further the Palestinian people's negotiating position. It was even suggested by one interviewee that the 2007 dismissal of all the West Bank zakat committees' roots and branches may have been a panic measure taken by the PA with a view to consolidating its authority after the Hamas takeover in Gaza, rather than a carefully thought out decision.

The decision to appoint only seven members for each zakat committee in the beginning of 2008 might be a sign that the PA is ready to let some of the former zakat committee members join the central committees at a later stage. According to an official of the Ministry of Interior in charge of NGOs, the future of the zakat system is still under discussion. The reform seeks to establish a pyramid structure that ensures more just and harmonized distribution of funds by pushing zakat committees to increasingly sponsor income-generating projects, in line with the principle of promoting self-reliance rather than dependence.¹⁵⁴ However, some of the committees had already been successfully developing in this direction before 2007 (see chapter on *Zakat committees in the local context*).

A Palestinian academic, Professor Abdul Rahman Asad, writes that there are three main positions among Fatah officials vis-à-vis the former zakat committees:

One group believes that these committees are manned and consequently controlled by members or proponents of Hamas, either fully or through an overwhelming majority. Therefore, these committees are but tools used by this movement to propagate its principles, gain popularity, and recruit members and supporters. Hence, they form bridges for Hamas to get through to the society as a first step towards increasing its political popularity and influence, as well as imposing later its full social and political hegemony;

Another group believes that membership of the zakat committees is not confined to Hamas. It is rather a mixture of Hamas members and its supporters, together with independents and even religious members of Fatah. This description still imparts an Islamic character to the committees, which makes them tools for enhancing the Islamist tendency, and thereby support for Hamas;

A third group believes that the panels are either freely elected or chosen through 'consensus' with a mixture of Hamas, Fatah, other Palestinian organizations, and independents in various ratios. This group, despite it being aware of the current situation, is not comfortable with the committees remaining under the control of people who are independent from the PA. Therefore, they advise putting them fully under official control, i.e. under the banner of the Ministry of Religious Affairs and Islamic Awqaf.¹⁵⁵

A Fatah member and president of the new centralized Nablus committee said that the new zakat committees are like a pool of water and that one drop of ink would pollute the whole pool.¹⁵⁶ The drop of ink is anybody with any links to Hamas. This means that in the view of some Fatah members, the only way to depoliticize the zakat committees is to completely tie them to the PA. Yet under a government where the PA essentially represents the interests of one specific party (Fatah), such a move may actually increase the degree of politicization rather than lower it – especially since the current government is not recognized by any of the major parties and even rejected by parts of Fatah.¹⁵⁷

¹⁵⁴ Interview with government official; PA Ministry of Interior, NGO section, Ramallah, West Bank, June 2009.

¹⁵⁵ See *Gulf News*. 2008. 'Zakat panel revamp plan raises eyebrows.' Web edition, 14 June.
< <http://archive.gulfnews.com/articles/08/06/14/10220927.html> >

¹⁵⁶ Interview president of the Central Zakat Committee of Nablus and Fatah member, Nablus, West Bank, June 2009.

¹⁵⁷ See e.g. The Palestinian Basic Law. 2009. 'Fatah rejects Fayyad.' Web edition, May 13.
< www.palestinianbasiclaw.org/news/fatah-rejects-fayyad >

Ministry of Awqaf

Many of the former committees asked why the Ministry of Awqaf did not investigate the zakat committees one by one and then sanction the ones that were engaged in malpractice or had elected politicians on their board on the basis of a fair and transparent decision. It is indeed puzzling why this wholesale 'purge' was carried out in the field of charity work, where institutional memory and professional expertise are both important. The Director of the Zakat Fund said that this would possibly have brought the attention of the Israelis to the members who were dismissed and that the Zakat Fund wanted to protect them. Therefore, all the committees were dissolved and all members dismissed.

The new Minister of Awqaf, Mahmoud Habbash, has only been in office since 18 May 2009 and has not been interviewed on this question. It is probable that there are still voices in the Ministry of Awqaf who prefer the principle of delegation to local decision-makers over a rationalization that sets out to spread resources more equitably. The current Ministry of Awqaf is committed to complying with the Israeli and US governments' security concerns and hopes that they will decriminalize the zakat committees.

The Director of the Zakat Fund stated:

Currently, I need to be harsh on the committees like to a young child which needs to be educated with a hard hand in order to be successful in its life. That is why I organize them more like a dictatorship. We need transparency in front of everybody, mainly Israel and the US, in order to develop functioning structures.¹⁵⁸

Hamas

The reform is heavily criticized by Hamas. In a speech of 25 June 2009, Khaled Mishal, the leader of Hamas' political wing and director of Hamas' Political Bureau in Damascus, spoke of a 'systematic process of eradication'¹⁵⁹ of the zakat committees. The issue of the zakat committees is a relevant point in the ongoing Cairo negotiations between the Islamic Movement and Fatah, the former asking to go back to the status quo ante.

Is Hamas ready to depoliticize the sector of Islamic social welfare as a whole and to comply with increased financial scrutiny for Islamic charitable organizations and zakat committees? The capacity of the pre-2007 zakat committees studied in this research paper to comply with high standards of financial transparency is very high, as most of them were run by successful businessmen and not political figures.

¹⁵⁸ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, May and June 2009.

¹⁵⁹ Khaled Amayreh. 2009. 'Mashaal to Obama: we appreciate your words, but actions speak louder.'

PIC & Ikhwanweb. Web edition, 26 June.

< www.ikhwanweb.com/Article.asp?ID=20610&LevelID=1&SectionID=0 >

Donors

Islamic donor organizations abroad follow the reform with scepticism. In September 2008, Islamic charities, which in the past sent money to the zakat committees and received detailed accounts on how money was spent in return,¹⁶⁰ are hesitant to send money to the new centralized Zakat Fund as they [a] doubt the capacity of such a centralized committee to deliver aid effectively; [b] have concerns that money will be misused; and [c] fear that Fatah will use the newly created zakat institutions to take political credit. According to Palestinian news agencies, Fatah is indeed starting to take credit for distributing aid through newly appointed committees.¹⁶¹ It seems very unlikely that this policy will lead to genuine support for Fatah among external donors with an impetus towards democracy and transparency at a grassroots level. On the other hand, according to members of the new central zakat committees, there is a small group of donors who continue to or have recently initiated donations to the new zakat committees. The trust in the new zakat committees varies from governorate to governorate. In certain governorates, the new committees are welcomed more than in others. Nevertheless, the fundraising capacities of the new committees are inferior due to the fact that they are fewer in number and have less personal connections in the Islamic charity field.

In the tense and politically complex situation of the West Bank, a reform of the zakat system touching on a range of fundamental and sensitive questions always carried the risk of increasing the tensions and the confusion around this issue, instead of clarifying and improving the governance of zakat practice. The latter would be in the interest of those who suffer from poverty and from a lack of opportunities to live a decent life with dignity.

The next chapter will look into the role of political movements and their interference in the work of zakat committees with the aim of sharpening our understanding of the general politicization that has affected the zakat committees in recent years.

¹⁶⁰ Some organizations run orphan programmes where individual Muslim donors in the UK or other European countries can donate directly to an orphan child in the oPt.

¹⁶¹ *Palestine Now*. 2008. 'Fatah uses Nablus Zakat Committee to promote own agenda.' 3 September 2008. After describing the events, the author of the article asks the following critical questions: 'What is the goal of having Fatah distribute aid in cooperation with the Nablus Zakat Committee, knowing that this committee was usurped using aggression and transgression from earlier management and had a Fatah panel assigned to run it? Despite the fact that everyone bears witness to its honesty, integrity, transparency, and neutrality, besides comprising some of the most noble personalities known to people for their efforts to mediate disputes conflicts throughout the Nablus governorate for many years?'

Zakat committees and political movements

Given the conflict over territory in the West Bank between Israel's settlement expansion and the growth of the Palestinian local population, the zakat committees have a definite political dimension.

The Jenin zakat committee, established in 1984, lists as one of its goals:

[...] Providing new work opportunities by establishing new projects to encourage the citizens to remain on their land.¹⁶²

Palestinian parties and movements recognized the importance of humanitarian aid and welfare programmes since the 1970s. Fatah, the PFLP, the Democratic Front for the Liberation of Palestine, and the Palestinian Communist Party were developing their welfare structures parallel to Islam-inspired initiatives.¹⁶³ Hamas and Fatah, which emerged as political adversaries from the first Intifada, both have an important religious Muslim constituency, and both movements have origins in the Muslim Brotherhood (see chapter on *Historical overview*). Control over the zakat committees is thus appealing for both.

We argue that Hamas and Fatah both tried to exert control over the zakat committees at different moments in time, as both were aware of the possibility to take political credit for its work (see the chapter on *The 2007 reform and its consequences*). The main tool for exerting control over zakat committees consists in placing members of the political wing of the movements [tanzeem] in the zakat committees. For long periods of the zakat committees' history, there was probably a consensus between Hamas and Fatah not to interfere politically in or through the zakat committees. This corresponds to the third view within Fatah regarding the zakat committees (see the quote of Professor Abdul Rahman in the section on Fatah's perspective in the previous chapter).

The role of Fatah

All interlocutors agreed that Fatah controlled a minority of zakat committees. In 1996–97, the PA – dominated by Fatah – closed a few Islamic institutions in the West Bank.¹⁶⁴ According to Palestinian sociologists, two zakat committees were closed in 1996 by the PA Ministry of Awqaf because they were not conducting work in a satisfactory manner.¹⁶⁵

¹⁶² Booklet Al Razi Hospital, Jenin, 2009. See also chapter: *Zakat committees in the local context*.

¹⁶³ See e.g. Robinson, 1993, p. 302. Robinson 1993 studies the rise of Palestinian agricultural and medical relief committees in the 1980s, each tied to one of the following movements: Fatah, the PFLP, the DFLP or the Palestinian Communist Party.

¹⁶⁴ *International Crisis Group*, 2003, pp. 6 and 16–17. During what has been identified in the chapter *Historical overview* as 'Phase 3', the PA kept many of the West Bank zakat committees under scrutiny. A number of oral sources suggest that the Palestinian security forces carried out raids on at least one of the West Bank zakat committees in 1996 and 2001, but no documentation is available to corroborate this fact. The fact remains, however, that during this period up to 2006 the zakat committees were allowed to operate without serious impediment.

¹⁶⁵ Hilal and Maliki, 1997, p. 62.

Although the PA was aware that a majority of zakat committees were closer to the Muslim Brotherhood (i.e. Hamas and some religious members of Fatah) than to the PA (and the parts of Fatah which are leading it), it adopted a *laissez-faire* strategy and registered the zakat committees at the Ministry of Awqaf and Religious Affairs, as it hoped that this would increase the popular legitimacy of the PA and ultimately Fatah. The PA also had less know-how and less local anchorage to efficiently take care of the poor and disadvantaged in remote areas. Since 1997, the PA perceived the activity of zakat committees, as an independent structure with weak Fatah influence, as a threat. Therefore, the PA replaced some of the members by religious people from within Fatah.¹⁶⁶ Some committees, such as the Hebron committee, remained as they were from 1987–2007.

Zakat committee members and employees were still politically closer to (and sometimes even controlled by) Hamas and the local governments than to the PA, but now religious people from Fatah were on the committees and participated in decisions.¹⁶⁷

Some of the religious members in Fatah started to sympathize with their religious colleagues from the Islamic opposition in some of the zakat committees; and their loyalty to Fatah, or at least to the wings of Fatah which were dominating the PA, became weak, as they were disappointed with the lack of success of the negotiations with Israel, the continued expansion of Israeli settlements, and the increasing corruption and authoritarianism among PA bodies. On the other hand, they were impressed by the honest and efficient grassroots work of the zakat committees and the Islamic opposition. According to PA officials and Fatah members, many of those religious Fatah members in the zakat committee remained members of Fatah, but ‘were effectively working for Hamas.’¹⁶⁸ It appears that these religious Fatah members were not being fully loyal to the policies of their party, and potentially developed good working contacts with the opposition that was gathering around the Islamic movement resulting in the creation of the Change and Reform bloc. This bloc successfully participated in the 2005 and 2006 elections and included many independents not belonging to the inner circle of Hamas.

Between 1998 and 2003, a large proportion of religious segments of Palestinian society switched from Fatah to Hamas, especially people who had been sentenced to prison by Israeli military courts. They changed their minds in prison and joined Hamas upon their release.¹⁶⁹

After the establishment of the emergency cabinet, the PA has increasingly become a one-party state. None of the major parties, except parts of Fatah, have recognized the government. Recently, some wings within Fatah have grown critical of Prime Minister Fayyad.¹⁷⁰ The cabinet is appointed by President Abbas with US backing and without democratic legitimacy. Since summer 2007, the legislative power is inexistent, as the PLC is no longer convened.¹⁷¹ The 2007 reform of the West Bank zakat committees led to the

¹⁶⁶ Interviews with PA government officials, Fatah members, and a well informed journalist of the Ramallah-based *Al Ayyam* Newspaper, West Bank, May and June 2009.

¹⁶⁷ Interviews with pre-2007 zakat committee members, government official, PA Ministry of Awqaf, and a journalist of the Ramallah based *Al Ayyam* Newspaper, May and June 2009.

¹⁶⁸ Interview with Fatah members, Northern West Bank, May 2009.

¹⁶⁹ Interviews with a Hamas member and local journalists, Ramallah, May and June 2009.

¹⁷⁰ See e.g. The Palestinian Basic Law. 2009. ‘Fatah rejects Fayyad.’ Web edition, May 13. < www.palestinianbasiclaw.org/news/fatah-rejects-fayyad >

¹⁷¹ Interviews with official, European Commission, Jerusalem, and human rights lawyer, Ramallah, West Bank, June 2009.

appointment of people who are loyal to the PA. In 2009, the committees are still composed by members of the political wing of Fatah [tanzeem] and some elderly and respected personalities with no connections to the Islamic movement.¹⁷² The argument for depoliticizing the committees is used in order to justify the exclusion of political opposition from the committees; however, similar opposite trends seem to occur in Gaza.

The role of Hamas

Hamas was founded in 1987–88 as an armed and political branch of the Muslim Brotherhood in Palestine. Many zakat committees pre-date the foundation of Hamas. The zakat committees were established by a 'social coalition' between the pious bourgeoisie (mainly rich businessmen), imams, and personalities known for their Islamic literacy, as well as activists belonging to Islamist groups such as the Muslim Brotherhood, Hizb Al Tahrir, and others.¹⁷³

Zakat, being quite uncontroversial at the time, provided a common ground for people with different social backgrounds and political convictions. As the early zakat committees in the West Bank started to be very successful in the early 1980s, many people committed to their local community probably realized that zakat was one of the assets of Palestinian society. Essentially, in a society with increasingly severe restraints, one of the assets remaining is religion expressed in harmony with local structures such as village councils and mosques.

After being founded and beginning its political work, Hamas tried to increase its presence in the zakat committees. In 1991, three years after its foundation, Hamas supposedly tried to integrate people from its political wing [tanzeem] into the zakat committees.

I was vice president of the zakat committee. The president was at the same time the local Awqaf Director, so de facto I was running the committee. In 1991, I retreated from the zakat committee for a few months in order to protest against certain efforts to tie the zakat committee to a political affiliation [i.e. Hamas] by extending the number of board members in the committee and adding people from the Hamas political wing. After a while they asked me to come back. I refused and said I would only come back under the condition that the zakat committee stayed away from political affiliation. Eventually, they understood that my arguments against the affiliation were right and I came back.¹⁷⁴

On the assumption that similar episodes occurred elsewhere, Hamas must indeed have tried to gain ground by imposing people from its political wing to the zakat committees in the early 1990s, but some within the movement have grown aware that political figures in the committees might harm the work, safety, and social reputation of the committees.

This development might also have contributed to the probability that there was a consensus not to fight politically with Fatah over the zakat committees. This consensus may well have been challenged at several moments, such as when the PA shut down a limited number of Islamist institutions in 1996. The *International Crisis Group* report (2003, p. 6) mentions, however, that in spite of closing a few dozen Islamist institutions, the PA 'sustained a quiet

¹⁷² Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, June 2009.

¹⁷³ Interview with academics and pre-2007 zakat committee members, West Bank, May and June 2009.

¹⁷⁴ Interview with local businessman and pre-2007 zakat committee member who claims to have personal relations to both movements, West Bank, June 2009.

dialogue with the Hamas political leadership and ultimately left its social welfare infrastructure largely intact.'

The zakat committees registered by the PA in 1996–97 varied in their degree of affiliation to Hamas. According to the hypothesis advanced above, the consensus between Hamas and Fatah regarding the zakat committees only degenerated after the electoral victories of the Change and Reform bloc in 2005 and 2006.

Sara Roy (2000) argues that the different spheres in which the Islamic movement is active need to be differentiated, and that Hamas is not equally active and powerful in the different fields. 'The term "Islamic Movement" refers not only to its political sector, in which Hamas predominates, but to the social, cultural, and religious sectors of the movement, which may or may not have direct links to the political.'¹⁷⁵ It should, however, not be underestimated that the Muslim Brotherhood is a worldwide movement, which is able to generate an abundance of funding. The considerable financial power of the movement today also runs the risk of politically influencing local grassroots organizations such as the zakat committees in a way that is not necessarily in line with the interests of the local people and the needs of the disadvantaged. A number of former zakat committee members said that at certain times, it was easier to access funds if you have a political leaning towards the Islamic Movement.¹⁷⁶

On the other hand, according to a Fatah member, 'Hamas is active from within the people. The PA lies to itself by denying the presence of Hamas in the West Bank.'¹⁷⁷ There are potential tensions between the international Muslim Brotherhood, the Hamas leadership in Damascus, and the people from the wider Islamic movement (whether directly, indirectly or not at all linked to Hamas) who do efficient grassroots work and who are most of all committed to the wellbeing of their local communities. Baumgarten (2003: p. 132) is probably wrong in saying that, over decades, the social work of the Muslim Brotherhood has not been political in any way. The Muslim Brotherhood is an international movement with a wide sphere of influence and political aims.¹⁷⁸

In the municipal elections of 2005 and the legislative elections of 2006, some zakat committee members participated on a ticket of the Hamas-led Change and Reform bloc. The success of this bloc appears to have been built more on the local reputation and the true commitment of the people on these lists to their community than on the external

¹⁷⁵ Roy, 2000.

¹⁷⁶ Tamimi, 2007, p. 38: 'These same zakat committees [i.e. the ones established by the Muslim Brotherhood in the 1970s and 1980s] later became the principal recipients and dispensers of donations sent from abroad by Ikhwan [i.e. the Muslim Brotherhood] branches which had set up their own fundraising networks to support the Palestinians under occupation.'

Tamimi adds that 'in the wake of the outbreak of the Intifada of 1987, in order to avert any legal sanction, it was ensured that zakat committees and the institutions that supported them were properly licensed. Meticulous care was taken to ensure their activities were absolutely legal and transparent; and no single penny of the money received by these charities was allowed to slip into other projects, especially not to the military effort, which had its own discrete sources of funding.' Tamimi, 2007, p. 38, footnote 5.

¹⁷⁷ Interview with Fatah and central zakat committee member, West Bank, June 2009.

¹⁷⁸ Interview with pre-2007 zakat committee member, West Bank, June 2009. He also stated: 'If I were more politically inclined towards the Muslim Brotherhood, I would have had easier access to funding.' The political tensions surrounding the Muslim Brotherhood are not new: 'As early as the 1940s, the British Protectorate in Egypt adopted a law, targeted at the Muslim Brotherhood, banning Islamic social welfare organizations from political activities.' Maréchal, 2009, p. 19.

political agenda of Hamas and its global support by the Muslim Brotherhood. In order to research this in detail, one would have to compare election lists with membership lists and carry out more interviews with zakat committee members who ran for elections. The second moment in time, when Hamas actively tried to place people from the political wing in the committees, was during its time in the PA government starting in 2006. A former vice president of a zakat committee recalls this time:

I went to Mecca for *hajj*. When I came back, four Hamas members had been appointed to the zakat committee that I was running. They were good people, but I did not accept any political figures in the committee. When you accept Hamas people, you give the Israelis an excuse to close you down. There was a discussion about this in the zakat committee. In the end the four members were imposed by the acting Hamas PA Minister of Awqaf. I talked to Fatah at the time, asking them to negotiate with Hamas and to also appoint four Fatah members to the zakat committee in order to balance the political influence. My arguments were, however, not heard as the political conflict escalated between Hamas and Fatah.¹⁷⁹

Criticism of the pre-2007 zakat committees

Levitt (2006) and many interlocutors from the PA voiced concern over the pre-2007 zakat committees, including the following allegations:

Hamas uses the zakat committees to channel money to the West Bank to use for political and military activities.

Even though this may be the case in Gaza today, where Hamas is paying salaries to some of the employees of their government,¹⁸⁰ it is unlikely to be the case in the West Bank. If this were the case, it should not be hard to prove, as the banking sector is supervised very closely by several intelligence services. None of them have been producing any solid proof of this allegation. Even though the PA states that it has found undeclared bank accounts¹⁸¹ when it investigated the zakat committees in 2007, there is no court case pending against a committee on the grounds of diversion of funds. If funds have indeed been used for military or political purposes, the diversion of these funds should not be difficult to prove. Concerning the foreign bank accounts that some of the committees possess, it is possible that there might also be legitimate reasons for this, such as easier payment procedures, lower costs, etc.

Levitt (2006) accuses the zakat committees of having offered an advance life insurance to suicide bombers. It is true that orphans of a suicide bomber are eligible to receive aid from zakat committees as the committees explicitly do not discriminate among orphans according to the cause of death of the father (as described in the chapter *Zakat committees in the local context: Projects run by the zakat committees: Orphan sponsorship*). No proof has however come to the attention of the researchers indicating that families of suicide bombers have been 'rewarded' through the zakat committees.

¹⁷⁹ Interview with Fatah and central zakat committee member, West Bank, June 2009.

¹⁸⁰ Note that the PA continues to pay salaries to public employees in Gaza in 2009.

¹⁸¹ PA Ministry of Awqaf. 2008. *Official publication of the Ministry of Awqaf on reforms*. 27 May. Azzarya, West Bank.

That Zakat committees help Hamas to win 'hearts and minds'.

Nathan Brown conducted a study of coverage of zakat committees in the Palestinian press during the period 1998–2007. For the period studied, he could not find any local press report on illegal or inappropriate conduct of West Bank zakat committees (such as discriminatory practices) nor any local press report on Hamas, Fatah or another political movement taking political credit for the work of a specific zakat committee.¹⁸² This is noteworthy since the two leading newspapers in the oPt (*Al Quds* and *Al Ayyam*) are closer to Fatah than to Hamas.

On the other hand, prominent activity in the field of charity can enhance the political attractiveness of a movement in an indirect way. This is by no means specific to the Palestinian case. The mechanism is similar to attributing guilt by association only in reverse. In this case, a favourable impression is given by association.

The public, appreciating the efficient and honest commitment of religious institutions such as the zakat committees, come by association to have sympathies for a movement such as Hamas. The link is not necessarily an overlap of the individuals involved. It can be as simple as a religious link. Both the activities of the zakat committees and the political activities of Hamas claim their inspiration, and more importantly, their legitimacy, from religion. This does not necessarily imply that Hamas made proactive use of the zakat committees. On the other hand, Hamas was surely aware of the public relations value of favourable association.

President Obama, in his first interview with an Arabic television channel as President of the United States, addressed the issue of terrorism as opposed to constructive community work. Addressing Islamist movements, he said: 'You will be judged on what you've built, not on what you've destroyed.'¹⁸³ If zakat committees helped the Islamic opposition (i.e. the Hamas-led Change and Reform bloc) to win the elections in 2005 and 2006, this was due to the efficiency and the honesty of their community work, which in turn convinced the people. Benthall (2008a) has observed that the argument that the zakat committees are winning the hearts and minds of the Palestinian people

suggests that the greater the professional integrity shown by the zakat committees – in delivering their services effectively to those most in need – and hence the greater the trust they earn from the communities they serve, the more successful they are likely to be winning 'hearts and minds', and therefore the more culpable they are in allegedly sustaining Hamas. According to the argument, even if the charity managers, medics, and others concerned were to succeed in satisfying a neutral adjudicator that they are committed to acting in a totally professional manner, this would not clear them of the charge of spreading an atmosphere of opinion supportive of Hamas. Such an argument places the zakat committees in a 'no win' double bind.¹⁸⁴

¹⁸² Personal communication with Nathan Brown, July 2009. See, however, the news report mentioned in a footnote at the end of the chapter *The 2007 reform and its consequences* referring to the news report: *Palestine Now*. 2008. 'Fatah uses Nablus Zakat Committee to promote own agenda.' 3 September.

¹⁸³ *Al Arabiya*. 2009. 'Obama tells Al Arabiya peace talks should resume.' Web edition, 27 January. < www.alarabiya.net/articles/2009/01/27/65087.html >

¹⁸⁴ Benthall, 2008a, p. 15.

A PLC member of Hamas stated: 'If I am active in a social institution in any other country and I am successful in doing my job in a clean and efficient way, why should I not have the right to run for elections?'

On the other hand, Hamas, amongst other Palestinian movements, has been spreading radical and anti-Semitic material praising death and the holy war against Israel. Some interlocutors stated that much of this material is misleading, deceives citizens, and does not serve the aims of the zakat committees to bring up a generation motivated by hope for a better future. It was stated that people are receptive to such material as the continued occupation leaves them in a situation of despair.¹⁸⁵

In his Cairo speech on 4 June 2009, President Obama said:

Now is the time for Palestinians to focus on what they can build. The Palestinian Authority must develop its capacity to govern, with institutions that serve the needs of its people. Hamas does have support among some Palestinians, but they also have responsibilities. To play a role in fulfilling Palestinian aspirations, and to unify the Palestinian people, Hamas must put an end to violence, recognize past agreements, and recognize Israel's right to exist.¹⁸⁶

It is understandable that Hamas, given the fact that Israel is still using its overwhelming military power to extend settlements and prolong the military occupation, wants to preserve its right to armed resistance. The people in the West Bank and Gaza, however, are counting on the two movements and the international community to create conditions that make it possible to focus on what can be built. If this comes true, the zakat committees will have an important role to play.

That the zakat committees create a feeling of indebtedness among their beneficiaries which Hamas uses for political mobilization.

Although there is no hard proof for this allegation, it is still likely that in certain occasions it holds true. Given the Islamic character of the zakat committees and their emphasis on self-reliance and independence from Western funding, one can assume a high number of Hamas sympathizers among the zakat committee members and staff.¹⁸⁷ When Hamas tried to organize a rally, it is very likely that they at least tried to use the local networks of the zakat committees. More research is needed to investigate this in detail.

Legal accusations against the zakat committees

The accusation against the zakat committees that they were not complying with the Jordanian zakat law are mainly concerning details, e.g. objections to a committee member standing for elective office. A dialogue between the PA and the zakat committees could

¹⁸⁵ Interview with pre-2007 zakat committee members, as well as with central zakat committee members, West Bank, May and June 2009.

¹⁸⁶ *The Independent (UK)*. 2009. 'Full text of Obama's Cairo Speech'. Web edition, 4 June 2009. < www.independent.co.uk/news/world/middle-east/obamas-speech-cairo-speech-in-full-1696792.html >

¹⁸⁷ This assumption is confirmed by a wide range of interlocutors, West Bank, May and June 2009.

possibly have brought them in line with the zakat law. The committees claim that the PA has never criticized them¹⁸⁸ for not abiding to the zakat law until shortly before the dissolution of ninety-two zakat committees was ordered.

Lack of cooperation between small and big committees

These allegations mainly concern the unequal distribution of zakat money. This has also not been proven, and the report of the Finance Ministry on the zakat system is not public. Before 2007, there have nonetheless been transfers of funds from big to smaller committees and cooperation among them. Most of the criticism directed at the zakat committees is not sustained by evidence. The following conclusion will present some answers to the question of the degree of political affiliation and the politicization of the zakat committees.

¹⁸⁸ Note that some of the pre-2007 committees refused to make overhead payments to the Ministry of Awqaf. Others paid the ten per cent which the PA Ministry asked from them. The Jordanian Ministry of Awqaf and Islamic Affairs was said to be taking 20 per cent of overhead from its zakat committees. Interviews with pre-2007 zakat committee members and government officials, PA Ministry of Awqaf, West Bank, June 2009.

Conclusion

There is a risk of misunderstanding the West Bank zakat committees if one only focuses on their political dimension. Interlocutors often referred to questions regarding the zakat committees' links to politics as 'superficial questions', the more important question being how to respond to the suffering of the poor and the unequal distribution of resources. According to an interlocutor who has been working for a zakat committee for more than a decade, the zakat committees' work is only a 'drop in the throat of somebody who is lost in the desert and about to die of thirst.'

West Bank zakat committees operate in a complex socio-political context, that has been laid out in this research paper. Before the 2007 reform,¹⁸⁹ the committees were efficient grassroots organizations that strengthened the local response system and self-reliance while minimizing dependency and victimhood. They were mainly composed of pious businessmen and academics with a good and honest reputation and close contacts to local governments and village councils. Committee members were working on a voluntary basis, and the businessmen on the committees contributed the necessary know-how to run the committees efficiently and provided for excellent financial reporting.¹⁹⁰ They were very efficient in identifying the needs of the most vulnerable and were not docile to the European and North American donor apparatuses. Moreover, no money was lost in paying high salaries of (expatriate) NGO workers. A Palestinian NGO Director in Jerusalem stated that an important number of NGOs in the oPt, funded by North American and European sources, have become experts in writing grant proposals and evaluation reports, while comparatively little effort is spent on optimizing the actual implementation of projects.¹⁹¹ In contrast to these NGOs, zakat committees, run by locally respected men on a voluntary basis, were perceived as more committed to tangible activities. Moreover, zakat committees have shown the capacity to work across clan, party, and even religious boundaries. These factors can explain for the high degree of popular confidence in the zakat committees, something that is documented in the surveys exposed above.¹⁹²

Among West Bank inhabitants and politicians, the opinions regarding the affiliation of zakat committees to Hamas differ widely according to their degree of knowledge of the zakat committees, and their political bias (whether it be declared or unconscious). It is noteworthy in particular that most Palestinians and expatriates working in the non-Islamic voluntary sector, including international NGOs, appear to be little informed about the work of the zakat committees in general. A summation of the most reliable and best-informed interlocutors' views suggests that the majority of the zakat committees operated as genuinely needs-based charities before 2007.

¹⁸⁹ Given the fact the zakat system is in a restructuring phase, it is too early to provide an assessment of the current zakat system operating with eleven instead of ninety-two zakat committees in the West Bank.

¹⁹⁰ This is based on interviews with members of pre-2007 zakat committees studied in the frame of this research, officials from the PA Ministry of Awqaf and the inspection of financial and narrative reports of West Bank zakat committees since 1991.

¹⁹¹ Interview with NGO director, Jerusalem, 7 June 2009.

¹⁹² See the chapter on *Zakat committees in the local context*, especially the sections *Popular confidence*, *Efficiency* and *Zakat committees and foreign aid*.

Zakat committees are formally independent entities and their ‘political affiliations are therefore not immediately apparent.’¹⁹³ However, some of the committees were founded or co-founded by members of the Muslim Brotherhood and other politico-religious movements (Hizb Al Tahrir and others). Religious Fatah members, some of whom had sympathies for the Islamic movement, established other zakat committees. It is noteworthy that some Fatah leaders initially had close ties to the Muslim Brotherhood but eventually distanced themselves from the latter, as described in the chapter *Historical overview*. The Muslim Brotherhood did not found Hamas until 1987–88.

After 1994, the PA became aware that a majority of zakat committees were closer to the Muslim Brotherhood, Hamas, and some religious members of Fatah than to the PA and the parts of Fatah that were leading it. Nevertheless, it adopted a *laissez-faire* strategy and registered the zakat committees at the PA Ministry of Awqaf and Religious Affairs, as it hoped that this would increase the popular legitimacy of the PA and ultimately Fatah.

According to a high official at the PA Ministry of Awqaf,

zakat committees were never registered as official Muslim Brotherhood or Hamas institutions. Hamas and the Muslim Brotherhood used existing structures to spread their influence. In terms of the zakat committees, however, their aims were simply congruent with the aims of any religious Muslims, as the issue of how zakat committees should work is not controversial among most Muslims.¹⁹⁴

At several moments in time, Hamas and Fatah have tried to impose people of their political wings on the zakat committees. This had negative consequences that ultimately were and still are coming at the expense of the local population. However, we can affirm that the zakat committees of at least the major West Bank cities on which this research has focused are not adequately described as ‘subsidiaries’ of any political party.

Based on the statements of some interlocutors regarding the six case studies (Hebron, Ramallah, Nablus, Qalqilyah, Jenin, and Tubas), one can infer that there was at least a silent consensus between Hamas and Fatah, which prevented people from the political organization section [tanzeem] of the two movements from being politically active through or on behalf of the zakat committees of major cities.

Based on the information gathered in the framework of this fact-finding project, the explanation of International Crisis Group (2003), as well as that of Benthall, Baumgarten, Malka, and Gunning to the effect that many of the zakat committees are loosely affiliated to Hamas, appears much more accurate to the local reality than Levitt's view depicting them as subsidiaries of Hamas (see *Literature review*).

Benthall's etic model (2008a) has been widely confirmed by this fact-finding. This model seeks to describe the zakat committees ‘as local instances of a world wide trend, the growth of Islamic NGOs, which are themselves a special case of Faith Based Organizations – but within the unique historical context of the Israel–Palestine conflict.’ Baumgarten's argument proved to be a very solid one when she writes that at ‘the moment in which Hamas entered the scene as a political actor, the work [of the Islamic sector] contributed to its political attractiveness and to its political influence.’¹⁹⁵

¹⁹³ *International Crisis Group*, 2003, p. 10.

¹⁹⁴ Interview with government official, PA Ministry of Awqaf, Azzarya, West Bank, June 2009.

¹⁹⁵ Baumgarten, 2006, pp. 132–133 [quote translated from German by the author].

It was in these instances (mainly the 2006 elections) that Hamas as a political movement benefited politically from the zakat committees. Some members of the zakat committees probably only became politically engaged when they decided to run for election in 2005 or 2006 on the Hamas-led Change and Reform tickets.

Sara Roy (2000) argues that the different spheres in which the Islamic movement is active need to be differentiated and that Hamas is not equally active and powerful in the different fields.¹⁹⁶ Her observation that the diversity of streams of the Islamic movement is bigger in the social, cultural, and religious than in the political field is relevant to understanding the zakat committees' relations to politics. Hamas has run some of the pre-2007 zakat committees and was partly represented in others, in which it joined the efforts of independents and representatives of other Islamist streams in order to serve the poor and to increase the religious practice of their communities.¹⁹⁷ This does not, however, imply that that Hamas was politically active through the zakat committees.

The political weight of the Muslim Brotherhood as a worldwide movement with substantial sources of funding and a clearly political agenda can barely be underestimated. Some former zakat committee members said that at times, it was easier to access funds if you had a leaning towards the Muslim Brotherhood. There might be a risk that the foreign Muslim Brotherhood networks or the Hamas Political Bureau in Damascus contribute to the politicization of the zakat committees' work. Possibly this was the case at the occasions when Hamas sought to place members of its political wing in the committees (see the section on Hamas in the previous chapter). The relation between the Muslim Brotherhood and Hamas is not clear-cut. Hamas emanated from the Muslim Brotherhood and is considered as the Muslim Brotherhood's local political wing in Palestine. It is unlikely that local Muslim Brotherhood networks and Hamas are identical. While Syria, for instance, offers its hospitality to the political wing of Hamas in Damascus, membership in the Syrian Muslim Brotherhood is a capital offense there. In the West Bank, one can assume that members or supporters of the Muslim Brotherhood are likely to vote for Hamas in elections. The same individuals might not, however, agree to attempts from within Hamas to influence Islamic social work too directly (as occurred when Hamas tried to place members of its political wing in the zakat committees).

After the split of the West Bank and Gaza, Hamas and the Muslim Brotherhood, as well as Fatah, have yet to prove that they are willing to protect the local work of the zakat committees from any politicization and to bring them in line with the interests of the local people and the needs of the disadvantaged. Currently (2009), political calculations and

¹⁹⁶ 'The term "Islamic Movement" refers not only to its political sector, in which Hamas predominates, but to the social, cultural, and religious sectors of the movement, which may or may not have direct links to the political.' Roy, 2000.

¹⁹⁷ The *International Crisis Group*, 2003, states that political affiliation of organizations such as the zakat committees can be 'inferred from a combination of factors such as the identity of the founders, composition of governing bodies, funding and staffing. While there is nothing scientific or rigorous to this process, Palestinians interviewed by ICG stated that the Hamas affiliation of a particular relief organization, pre-school education centre, zakat committee or mosque is generally a matter of common knowledge so that people can state with some assurance that "this mosque" is Hamas and that one is not.' *International Crisis Group*, 2003, p.11. Interlocutors in the West Bank interviewed by the researchers in May and June 2009 confirmed this. Many said that local people, especially in villages, know that a specific zakat committee was run by people with close ties to Hamas or to Fatah, by independents or by a mixture of the latter. Note that these personal ties to Hamas allowed Levitt to construct his 'pyramid model' depicting the zakat committees as subsidiaries of Hamas (see this chapter and the chapter *Literature review*).

direct political control over NGOs and zakat committees in Gaza and the West Bank are given the priority over the interests of the disadvantaged.

In spite of this, there are no immediate political gains to be obtained from zakat committees. None of the interlocutors, even the ones most critical of the zakat committees, could produce any solid proof that the zakat committees were engaged in political or militant activity.

A study of coverage of zakat committees in the Palestinian press conducted by Nathan Brown covering the period of 1998-2007 suggests that the activities of the zakat committees have not been controversial. Moreover, Brown could not find any evidence that political movements were taking political credit for the work of a specific zakat committee (see the chapter *Zakat committees and political movements: section Criticism of the pre-2007 zakat committees* on how Zakat committees can help Hamas to win the hearts and minds of the people).

On the other hand, prominent activity in the field of charity can enhance the political attractiveness of a movement in an indirect way. This is by no means specific to the Palestinian case. The mechanism is similar to attributing guilt by association only in reverse. In this case, a favourable impression is given by association.

The public, appreciating the efficient and honest commitment of religious institutions such as the zakat committees, come by association to have sympathies for a movement such as Hamas. The link is not necessarily an overlap of the individuals involved. It can be as simple as a religious link. Both the activities of the zakat committees and the political activities of Hamas claim their inspiration, and more importantly, their legitimacy, from religion. This does not necessarily imply that Hamas made proactive use of the zakat committees. On the other hand, Hamas was surely aware of the public relations value of favourable association.

Since the 1970s, the West Bank zakat committees as semi-state entities were in different ways subject to the state authority of Israel, Jordan, and the PA. Given the rapid pace of change in the political structure in the West Bank since the seventies, the zakat committees were confronted with different Ministries and organs of different states (see the chapters *Historical overview* and *Zakat committees and the state*).

In their relation to the state, the zakat committees are moving between two extremes. First, there is the idea of the Islamic state and *bayt al maal*, whereby the state fully controls the zakat money and its just distribution. Second, there is the idea that zakat committees are independent from the state or the quasi-state government of the PA. This would, however, mean that they are becoming similar to regular Islamic charitable societies with NGO status. The PA, in charge of the zakat committees since 1995, never addressed or clarified the question of the status of the zakat committee in depth, as it was focussed on the peace process and the construction of a Palestinian state, aims which have not been achieved by September 2009. The outbreak of the Second Intifada in 2001 further delayed a debate on principles of the zakat committees' role and status.

With the split of the West Bank and Gaza in the aftermath of the sweeping victory of the Hamas-led Change and Reform bloc in the 2006 PLC elections, the zakat committees became part of an intense struggle for power engaging Hamas and Fatah as well as their respective international allies. This struggle continues to deeply divide Palestinian society. The reform of the zakat system in 2007 has to be understood in the light of a number of PA reforms implemented by Prime Minister Fayyad since 2007 and the Hamas and Fatah divide (see the chapter *The 2007 reform and its consequences*).

In December 2007, the PA emergency cabinet led by Fayyad established a Central Zakat Fund, dissolved ninety-two zakat committees and replaced them by eleven newly appointed central zakat committees, one in each West Bank governorate. *Waqf* property, funds, zakat offices, and subsidiary projects (such as clinics, medical centres, schools etc; see *Zakat committees in the local context*) of the pre-2007 zakat committees are now entirely controlled by the PA Ministry of Awqaf. Regarding the zakat committees, there are two schools of thought inside the PA Ministry of Awqaf. The first is in favour of tying the zakat committees closer to the PA by centralizing their governance and composition procedures (see the chapter *Zakat committees and the state*). The second, closer to the pre-2007 zakat system, is in favour of more decentralized zakat committees that work in close contact with village councils, i.e. local governments.

The 2007 reform realized the vision of the first school of thought by centralizing the zakat committees under the control of the PA Ministry of Awqaf, which coordinated the composition procedures with the PA Ministry of Interior. It appears that for the PA government of Prime Minister Fayyad, security considerations took over the actual achievements of the people who used to run the committees before. Interlocutors agreed that the harsh measures of the 2007 reform were not decided inside the Ministry of Awqaf but on a higher level, i.e. the Council of Ministers and the Interior Ministry – possibly with a green light from the Israeli and US governments.

The reform was implemented on shaky ground without a clear legal framework or transparent governance guidelines. There is a risk of detrimental consequences for the zakat system in the West Bank (see the chapter *The 2007 reform and its consequences*).¹⁹⁸ In the aftermath of the reform, the central zakat committees were confronted with financial scarcity. In certain cases, activities of the former committees had to be stopped. Public confidence in the zakat committees has diminished. Due to lack of confidence of local and international donors, zakat money is increasingly collected and distributed underground. Some of the pre-2007 zakat committees continue to work on an unofficial basis in remote areas. This surely bears the risk of deepening the social divides and tensions.

In spite of this, there are potential local benefits of the reform, as it might contribute to persuade the US and Israel to remove international obstacles to the transmission of zakat and sadaqat funds to zakat committees in the oPt (though it has not yet produced this result). Moreover, the reform might make the monitoring mechanisms more efficient and increase transparency. Most former and present zakat committee members agree that transparency must not confine itself to the grassroots level, but include governmental and monitoring bodies in order to be sustainable and in order to contribute to a bright long-term future for a dynamic zakat system in the Palestinian territories.

The internal division of the Palestinian society created by the Fatah vs. Hamas civil war threatens the zakat system in Palestine. A rapprochement of Hamas and Fatah appears to be a necessary condition for the reestablishment of a vigorous zakat system beyond party lines. Although Hamas' Gaza government and the Fatah's West Bank government maintain their respective positions that the zakat committees, in Gaza and the West Bank, are independent today, official and media reports as well as anecdotal evidence have raised suspicions that this independence has been compromised by increasing authoritarianism since 2006. If this is the case in both territories, there are two possible outcomes. Either we will witness the progressive politicization of the zakat committees under two separate administrations and

¹⁹⁸ Local stakeholders have quite different perceptions of the reform. For an overview of the perspectives of Fatah and the PA; the Ministry of Awqaf; Hamas; and donors, see the chapter *The 2007 reform and its consequences*.

along party political lines, or the emergence of new social coalitions whose common ground would be the preservation and restoration of the independence of the zakat committees.

We have already provided some answers to the questions posed about the degree and form of political affiliation. We have also provided an illustration of how shifts in the political context, namely the electoral victories of the Hamas-led Change and Reform bloc in the 2005 and 2006 election, have drastically increased the politicization of the zakat committees' role, without the committees themselves adopting a political role (see the chapter *Zakat committees and political movements*). Between the 1970s and the victory of the Hamas-led Change and Reform bloc in the 2005 and 2006 elections, the activities of the zakat committees were not controversial within the Palestinian territories. Since the establishment of the PA in 1994, however, the question of the loyalty of zakat committee members to the PA has been a recurrent issue of political debates. Before their radical reorganization in 2007, the zakat committees were run by social coalitions of religious men who were either politically independent or belonged to different political parties. The two crucial prerequisites to enable the zakat committees to function efficiently are transparency and protection from party-political pressure.

This fact-finding has been limited by the short timeline in which it was undertaken. A more comprehensive study of the zakat system in the oPt could address questions such as:

- To what extent do the directives of the 2007 zakat committee reform in the West Bank emanate from high circles in the PA and or Fatah?
 - What is the extent of Jordanian influence on the zakat committees and their administration?
 - What is the relation of other Islamic or leftist movements to the zakat committees?
 - What is the zakat committees' historical role in the wider political economy of aid in the oPt, and what potential role do they have for the future?
 - Do external donor agencies have a potential role in providing training services to the Palestinian zakat committees?
 - What are differences and commonalities in the nascent West Bank and Gaza Strip model (and laws) of zakat committees?
 - Was the issue of the zakat committees part of Hamas' internal discussions pro and contra the participation in the 2005 and 2006 elections?
 - Insofar as some programmes launched by the West Bank zakat committees, such as the dairy in Nablus, may be regarded as exemplary, to what extent are these replicable with the potential to 'scale up' as more substantial elements in the promotion of self-reliant development programmes?
 - What are the commonalities and differences between the zakat committee system in the oPt and zakat as it is developing as a fund-raising tool both in 'Western' Islamic NGOs and in the petrodollar states?
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Website: <http://www.graduateinstitute.ch/ccdp>

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Graduate Institute of International and Development Studies
132, rue de Lausanne
PO Box 136
1211 Geneva 21
Switzerland
E-mail: ccd@graduateinstitute.ch
Website: <http://www.graduateinstitute.ch/ccdp>