



The Centre on Conflict, Development and Peacebuilding
CCDP Working Paper

Role and Governance of Islamic
Charitable Institutions:

Gaza Zakat Organizations (1973–2011) in the Local Context

Emanuel Schaeublin



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Federal Department of Foreign Affairs FDFA
Directorate of Political Affairs DP
Human Security Division:
Peace, Human Rights, Humanitarian Policy, Migration

THE GRADUATE INSTITUTE | GENEVA
**CENTRE ON CONFLICT,
DEVELOPMENT AND PEACEBUILDING**



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. The Gaza Strip is 41 kilometres long, and between 6 and 12 kilometres wide. It is home to 1.6 m people, mostly descendants from refugees. In 2005, 21 Israeli settlements were unilaterally withdrawn.

Role and Governance of Islamic
Charitable Institutions:

Gaza Zakat Organizations (1973–2011) in the Local Context

Emanuel Schaeublin

Contents

Preface.....	3
Author's acknowledgments.....	5
Acronyms and Arabic terms	6
Explanation of acronyms and terms	6
Explanation of Arabic terms.....	6
Note on spelling of Arabic words and translation	7
Introduction	8
Research method	13
Historical differences between the West Bank and the Gaza Strip	15
Phase 1: Ottoman rule (until 1918)	15
Phase 2: British Mandate of Palestine (1918–1948)	15
Phase 3: The Egyptian Administration's military rule of Gaza (1948–1967)	16
Phase 4: Israeli military rule in Gaza and continuing Jordanian influence in the oPt (1968–1994).....	16
Phase 5: The Palestinian Authority in the West Bank and Gaza (1994–2006)	17
Phase 6: Hamas governs the PA (March 2006 – June 2007).....	19
Phase 7: Hamas administration in Gaza (June 2007 – until present)	19
Different 'legal cultures'	20
Power structures around NGOs and Islamic charitable organizations: tanzeem, security services, and clans.....	23
Zakat committees and Islamic charitable societies in Gaza before 2007.....	26
Classification of zakat committees and Islamic charitable societies	28
Case Study 1: Khan Younis Zakat Committee – al-Masjed al-Kabir (1989)	29
Case Study 2: Gaza Zakat Committee (1990)	32
Case Study 3: Al-Rahma Zakat Committee, Khan Younis (1993).....	34
Case Study 4: Zakat committees established by the PA Ministry of Awqaf	36
Case Study 5: Mujamma Islami (1973)	40
Case Study 6: Al-Salah Islamic Charitable Society (1978)	43
Case Study 7: The Islamic Society (Jama'iyah Islamiyah – 1976)	46
Case Study 8: Scientific Council for Salafiyah Call in Palestine (1994)	47
Conclusions: Retrospective analysis of the zakat sector in the Gaza Strip before 2007	48
After the split of 2007.....	62
Consequences of the politicization of aid	64
Zakat committees under the Ministry of Awqaf.....	67
Islamic charitable societies	71
Conclusion	73
Appendix I: Update on the West Bank zakat committees.....	79
Bibliography.....	84
About the author	88

Preface

Complementing an earlier study on the West Bank, this CCDP Working Paper analyses institutionalized zakat practices in the Gaza Strip. In both territories, zakat committees and Islamic charitable societies emerged from within their communities and worked with considerable sensitivity to meet the needs of local populations. Initially informal structures relying on local donations, they obtained official registrations from the 1970s onwards and began to access funding from Muslims in the Arab Gulf, Europe and North America. Since the 1990s, they started to successfully tap into the international aid system.

Locally known personalities, such as pious businessmen, doctors, imams and religious notables, volunteered to be on the boards of such Islamic social welfare institutions and contributed with their professional know-how to efficient and transparent governance. The community-based nature of many local zakat institutions earned them a great deal of popular trust and legitimacy. In the words of those who work within these institutions, the practice of zakat is part of religious worship of the people within a community that can be hindered and delayed, but not prevented by political interference and oppression.¹

Prior to the political split of the occupied Palestinian territories (oPt) in 2007, the zakat sector in the West Bank was composed of 92 zakat committees under the PA Ministry of Awqaf, as well as a number of important Islamic charitable societies, forming a decentralized structure of self-reliance throughout the towns and villages. They offered vital services, such as emergency relief, sponsorship programs for orphans and deprived families, educational projects, and clinics and medical labs that provide free or low-cost medical treatment to people in need.

In the Gaza Strip, the role of the zakat committees under the PA Ministry of Awqaf was superseded by several major Islamic charitable societies under the PA Ministry of Interior, which had sub-branches throughout the coastal territory running zakat-based projects. Consisting of several centralized clusters, such as the PA Ministry of Awqaf and its zakat committees, as well as various large Islamic charitable societies and their branches, the pre-2007 zakat sector in the Gaza Strip was decentralized, but to a lower degree than in the West Bank.

After the political turmoil of 2007, the zakat sector in both territories witnessed an increase of centralized control, albeit in a different political context. The various reasons and aspects of this process are documented in this paper, as well as in the CCDP Working Paper 5 on the West Bank zakat committees published in 2009.

As a result of allegations that zakat committees and Islamic charitable societies in the oPt are politically affiliated to Hamas, international donors, as well as banks that facilitated transfers to zakat-based aid projects in the territories, have come under legal pressure, as they are accused of providing support to a ‘designated terrorist organization.’

¹ According to estimates, zakat donations from Muslim congregations within the oPt decreased due to aggravating socio-economic conditions in recent years (see e.g. Lundblad, 2011, p. 32). In spite of various legal and economic difficulties, local businesses as well as individuals continue to practice zakat in both the West Bank and the Gaza Strip.

As a consequence, a substantial quantity of international funding was prevented from reaching the widespread structure of Islamic welfare institutions in the oPt. This gap has been filled in different ways. Since 2008, the European Commission's PEGASE Mechanism has provided aid via the Palestinian Authority (Ramallah) Ministry of Social Affairs to poor families in both the West Bank and the Gaza Strip – in coordination with the Ministry of Social Affairs in the Gaza Strip. In addition, zakat is increasingly being collected and distributed via informal channels.

Although in the West Bank Islamic welfare institutions have had their managing boards replaced by personalities known for their loyalty to the Fatah-dominated PA in Ramallah, they still struggled in 2011 to access international funding, either because former international donors did not trust the new leadership, and/or because the Israeli and the US authorities did not cease to nourish suspicions that these institutions were linked to terrorist activities.

In the Gaza Strip, the boards of several major Islamic charitable societies merged, to a certain extent, with the de facto government since 2007. As a result of the siege of the Gaza Strip, many of the bank accounts of zakat committees and Islamic charitable societies continued to be frozen, and transfers were prevented from reaching the Gaza Strip. While some of these institutions increasingly relied on local funding, others were able to access such funding via Gaza's informal economy.

Prior to 2007, the zakat sector in the Gaza Strip was successful in effectively serving local communities thanks to a decentralized system of governance that allowed for a certain degree of local autonomy. However, this system was compromised by the intervention of political networks, the Palestinian security apparatuses, and the Israeli occupation. Emanuel Schaeublin thus argues that the prerequisite for zakat institutions to function efficiently is protection from party-political pressure, as well as from arbitrary interference by the security services. The zakat system in the Gaza Strip benefited from established legal frameworks that granted them the possibility of appeal in cases where they were prosecuted for alleged malpractices and were subject to closures by PA security forces.

In general terms, the effectiveness of zakat-based relief activities in the oPt has been severely diminished since 2007. In 2011, the political situation continued to be detrimental to an efficient and transparent zakat sector able to enhance local communities. Against this background, this CCDP Working Paper tackles the question of the nature and degrees of political affiliation of Islamic social welfare institutions (both Islamic charitable societies and zakat committees) in the Gaza Strip since the foundation of the PA in 1994, and situates them within their specific social, legal and political context.

December 2011

Prof. Keith Krause

Prof. Riccardo Bocco

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

Author's acknowledgments

This CCDP Working Paper was made possible through the activities of the Islamic Charities Project (ICP) Core Group. The Islamic Charities Project is the successor of the Montreux Initiative, which was hosted at the Graduate Institute of International and Development Studies as part of the program 'Religion and Politics: Initiatives and Applied Research' from 2005 to 2011. The aim of the ICP project is to reflect on how unjustified obstacles in the way of *bona fide* Islamic charitable institutions can be collectively removed. The program is co-directed and funded by the Human Security Division of the Swiss Federal Department of Foreign Affairs.

This research would not have been possible without all the people who took time to meet me and share their views, opinions and experiences. Moreover, I am extremely grateful to all my friends who offered me their hospitality in different cities and towns and to Victoria Fraser for standing by me.

This study is very much the result of strong teamwork. I would like to thank Jonathan Benthall, Benoît Challand, Elvire Corboz, and Sandra Reimann for their invaluable support. I am indebted to the members of the Islamic Charities Project Core Group, and would like to specifically thank Jean-Nicolas Bitter, Corinne Henchoz, Essam Mustafa, Jihad Qundil and Mohammed Abd al-Fatah. I would equally like to thank Oliver Jütersonke, Keith Krause, and Riccardo Bocco at the Graduate Institute's Centre on Conflict, Development and Peacebuilding (CCDP) in Geneva for their support of the project.

I would like to thank the House of Wisdom in Gaza where my field research was facilitated and encouraged by Ahmad Yousef, Mahmud al-Madhoun, and Mohammed al-Qattawi. The Ministry of Awqaf in Gaza offered its kind assistance. Atef Abu Saif and his students at the al-Aqsa University in Gaza worked on a study of local media coverage of zakat committees and Islamic charitable societies in the Gaza Strip that added much to our understanding.

I am grateful to all the different people who commented on draft versions of this paper and took time to discuss the issue. Prof. Sameeh Hammoudeh and the University of Birzeit hosted a small seminar on the Palestinian zakat committees in 2011 that enhanced and encouraged the work.

As the author of this Working 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 Gaza Strip by listening to a wide range of interlocutors. If the interlocutors had differing opinions and visions regarding the zakat system in Gaza Strip, then every effort has been made to document this variety in the paper.

Emanuel Schaeublin

Acronyms and Arabic terms

Explanation of acronyms and terms

Fatah	Movement for the Liberation of Palestine
Hamas	Islamic Resistance Movement
HIC	Higher Islamic Committee [<i>al-hay'a al-islamiya al-ulia</i>]
IDF	Israeli Defense Forces
JOD	Jordanian Dinar
NIS	New Israeli Shekel
Ofac	Office of Foreign Assets Control at the US Department of the Treasury
oPt	occupied Palestinian territories
PA	Palestinian Authority
PFLP	Popular Front for the Liberation of Palestine
PLC	Palestinian Legislative Council
PLO	Palestinian Liberation Organization
SMC	Supreme Muslim Council
UNRWA	United Nations Relief and Works Association

Explanation of Arabic terms

<i>'Aid al-Adha</i>	'Festival of Sacrifice', religious holiday whereby Muslims commemorate the Prophet Abraham's willingness to sacrifice his son, before God sent him a ram which he sacrificed instead.
<i>Adahi meat</i>	Meat from sacrificial animals used for cooking during 'Aid al-Adha.
<i>'Aid al-Fitr</i>	Islamic feast celebrating the end of Ramadan.
<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, to the provision of religious education and social services with a view to reviving the faith and religious practice of a community.
<i>islah committee</i>	Islah committees are locally informal justice committees who practice <i>sulh</i> , a form of mediated conflict resolution based on customary law [<i>'urf</i>] sometimes with references to Islamic law.
<i>sadaqa</i>	Voluntary payments for charitable purposes, as opposed to <i>zakat</i> which is a religious obligation.
<i>tanzeem</i>	'Organization' (pl. <i>tanzeemat</i>) – refers to the structures and networks built up by political movements in the oPt. Certain ministries of the interior (such as the one of the de facto government in Gaza) have a special department in charge of monitoring <i>tanzeemat</i> .
<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.
<i>zakat al-fitr</i>	An annual requirement on every Muslim (in addition to <i>zakat</i> on one's assets) to pay a small <i>zakat al-fitr</i> (<i>fitr</i> = breaking of the fast) to the needy at the end of Ramadan. <i>Zakat al-fitr</i> is usually supposed to correspond to one bushel, or about 2.2 kilos, of the local staple food, or the equivalent in cash. ²

² See Benthall and Bellion-Jourdan, 2007, p. 9.

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, tanzeem, sheikh. They have been transliterated without diacritics above and below characters. The ‘ayn (‘) and the hamza (‘) have been retained. Unfamiliar Arabic terms are written in italic, while words that are commonly used in English, such as zakat, sadaqa, and awqaf are not.

Quotes from Arabic sources have been translated by the author. Nearly all documents from zakat committees, as well as a number of newspaper articles, press statements and reports quoted in this document are translated from the Arabic original.

Introduction

In times of economic strain or deprivation, zakat institutions aim at increasing the social cohesion and mutual support within their local community.³ The payment of zakat, or Islamic obligatory alms intended to relieve those in need, is a religious duty for every pious Muslim and forms an integral part of worship. In the absence of an Islamic state, where some argue that zakat would be collected by the *bayt al-mal* (a fund overseen by central government),⁴ the collection and distribution of zakat funds is organized in a variety of formal and informal ways. These include collective voluntary efforts and registered institutions, as well as direct cash payments and in-kind provisions to respected individuals who people trust to pass on the donations to those most in need. Only a small number of countries, such as Pakistan, actually have zakat included in their tax system. Most Muslim majority states do not actively engage in zakat collection and distribution. The Kingdom of Jordan has developed a legal model in which local zakat committees act as semi-state institutions overseen by the government. These committees are able to access international zakat donations from Muslim communities abroad, but are required to give twenty per cent of their funds to a state-run central zakat fund.⁵ This Jordanian model has also gained salience in the occupied Palestinian territories (from now on oPt).

In the past 40 years, informal charitable committees operating on a voluntary basis from within mosques in the West Bank and the Gaza Strip have evolved into different forms of registered zakat institutions. Two major types of institutions can be distinguished in both territories: (a) the 'Islamic charitable societies', which generally followed the model of independent membership organizations with a general assembly; and (b) the 'zakat committees' following the Jordanian legal model, whereby locally elected committees operated as semi-state institutions under the Ministry of Awqaf. The term 'zakat institutions' is here used to refer at once to both 'zakat committees' and 'Islamic charitable societies'.

The distinction between the two is related to differing legal statuses, governance structures, size, cross-regional extension, and administrative bodies overseeing them, rather than to differences regarding activities and aims.⁶ Both types of institutions ran basic zakat- and sadaqa-based programmes with offices and projects in almost every village or neighborhood of the West Bank and the Gaza Strip, which constituted important access points for people

³ See, e.g. the entry on zakat committees in the *Encyclopaedia of Palestinian Terms and Concepts* (Ishtia 2008, p. 472).

⁴ For an explanation of zakat, sadaqa and a discussion of 'Islamic charity', see 'Acronyms and Arabic terms' above, as well as e.g. Benthall and Bellion-Jourdan, 2009, pp. 7–28; Singer, 2008, pp. 4–9; Schaeublin, 2009, pp. 20–32. Historians such as Timur Kuran have warned against overdrawing the analogy between zakat and the Christian concept of charity, since the original purpose of zakat in foundational Islam encompassed all the needs of the proto-State, including the funding of military operations and propagating the religion; and some interpretations today permit the distribution of zakat for such purposes (Kuran 2003). However, all the evidence from the oPt and Jordan – not only formal texts but also evidence of actual institutional practice – suggests that, in this regional context and during the period studied in this paper, the work of zakat committees has been overwhelmingly focused on the relief of poverty and distress. This is consistent with Amy Singer's demonstration that historically the principle of zakat has always been notably malleable (Singer 2008, p. 203).

⁵ On the Jordanian zakat law, see Schaeublin, 2009, pp. 33–41.

⁶ In general, the term 'zakat committee' is reserved for zakat committees under the oversight of the PA Ministry of Awqaf, while organizations under the PA Ministry of Interior that work in the collection and distribution of zakat and run related projects, are referred to as 'Islamic charitable societies' as many of the them were registered under the 1907 Ottoman law.

in need of assistance – even if the amount of aid they distribute did not come near the dimensions of the ‘regular’ aid and development programmes channeled through local and international NGOs and the PA by European and North American government agencies. Although the two types existed in both territories, the ‘zakat committees’ played a more prominent role in the West Bank and ‘Islamic charitable societies’ were more widespread in the Gaza Strip.

In the Gaza Strip, Islamic charitable societies started to be established from the 1970s on the basis of a 1907 Ottoman law. These charitable societies ran internal committees in charge of collecting and distributing zakat funds, under the control of the Civil Administration of the Israeli Defense Forces (IDF). Official ‘zakat committees’ have only been registered in the Gaza Strip since 1989, and this under different laws and different institutions. In the Gaza Strip, unlike in the West Bank, ‘zakat committee’ did not refer to a clearly established legal status.

Formal registration of collective voluntary committees and Islamic charitable societies allowed for the reception of zakat funds from Muslim donors worldwide, mainly from the Arab Gulf, Europe and North America. This enabled a number of zakat institutions to receive project-based funding from major international non-governmental organizations (INGOs) and foreign government agencies operating in the occupied Palestinian territories. As a result, many official zakat-based institutions started to effectively provide medical, social, educational, and sometimes economic aid. These programs often benefited from the expertise of local businessmen and physicians when responding to social needs that were particularly acute in remote areas of the oPt.

In the West Bank, the zakat committees were registered since 1977 and were governed according to the Jordanian legal zakat committee model that until 2007 allowed for a certain degree of local autonomy combined with the close oversight of the committees through the Ministry of Awqaf. Moreover, they were under the scrutiny of various secret services, including Israeli, Jordanian and Palestinian Authority apparatuses. In 2007, the Palestinian Authority (PA) decided to radically reorganize the zakat committee landscape by annexing the property of 92 zakat committees in different West Bank towns and villages and to replace them by 11 centralized government-appointed committees whose loyalty to the PA would not be questioned.⁷

The crack down against zakat committees and Islamic charities in the West Bank has to be understood in the context of the turmoil in Palestinian politics in the aftermath of Hamas’ victory in the parliamentary elections of 2006. This resulted in the establishment of a separate Hamas-led authority in the Gaza Strip in 2007, while the Ramallah-based PA remained under the control of Fatah. After 2007, both authorities intervened equally in NGOs, charities, and zakat committees, breaching the Right to Freedom of Association according to local human rights organizations.⁸ In doing so, the authorities in both territories perpetuated a structure of governance based on authoritarian rule and on the domination by secret services [*mukhabarat*] of large parts of the public, civil and political life. This process took place under Israel’s ongoing occupation of the West Bank and siege of the Gaza Strip. It further compromised the rule of law and put people at the mercy of often arbitrarily delayed ‘security clearances’ that were needed for various reasons: for instance to become

⁷ The effects these measures had on schools, medical clinics, and other zakat committee run projects, have been documented in Høigilt, 2010, in his paper on Islamic schools in the oPt, and Schaeublin, 2009.

⁸ See e.g. the reports of the Independent Commission for Human Rights (2008, 2009a, 2009b), as well as the Palestinian Centre for Human Rights (2009).

a board member of a charity or a hospital, to establish an NGO, to travel across a border, or for Palestinian parents living abroad to transfer minor amounts of money to the Gaza Strip intended to cover tuition fees and living costs of their child studying in Gaza.

This study of the Gaza Strip complements an earlier study of the zakat committees in the West Bank,⁹ which documented the radical reorganization of zakat committees that took place in 2007 and sought to provide a retrospective analysis the pre-2007 zakat committees within the local political and social context. The West Bank study reached the conclusion that the zakat committees, prior to 2007, acted as welfare organizations that were rooted in their communities and constituted a meeting place for locally known personalities spanning diverse professional and political backgrounds. These committees brought together notables representing traditional Muslim piety with loyalties to Jordan or to the Fatah-dominated Palestine Liberation Organization (PLO), as well as others leaning towards the Islamic current (Muslim Brotherhood and Hamas). Local businessmen and entrepreneurs provided the know-how to run activities efficiently and ensured a high degree of financial transparency, earning the committees considerable popular trust. The majority of the pre-2007 zakat committees was perceived as genuine needs-based organizations, i.e. serving those most in need irrespective of religious or political background. Since the 1990s, both Hamas and Fatah have increasingly tried to gain influence in the zakat committees. The victories of the Hamas-led Change and Reform bloc in the 2005 municipal and 2006 parliamentary elections, and the subsequent political split between the West Bank and the Gaza Strip in 2007, politicized the issue of the zakat committees. According to assessments from within PA circles, the committees' role was linked to the success of the Hamas-led bloc in both elections, even though the amount of aid they distributed in the oPt was relatively small, especially in comparison to the international aid provided to the PA and the United Nations Relief Works Agency (UNRWA). Zakat committee staff in the West Bank voiced the opinion that the issue of zakat committees was being blown up by the PA, probably as a result of US and Israeli pressures. In the West Bank, suspicions about the political impact of the zakat committees led to closures and replacement of boards, leading to a strong Fatah control over the committees. Reports in 2009 suggested that similar developments had occurred in the Gaza Strip under the Hamas-led de facto government. Therefore, the West Bank study predicted that 'either we will 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 be the preservation and restoration of the independence of the zakat committees.'¹⁰

Some evidence resulting from the fieldwork in the West Bank indicated that, prior to 2007, there was an implicit 'hands-off' agreement between political parties largely preventing any of the movements from intervening politically in or through the committees. Former and present committee members, employees and other interlocutors stressed the non-political character of zakat committees. In the opinion of most, this did not mean that political figures were excluded from zakat committees, but that they were required to leave behind their political 'shirt' when joining committee meetings. In certain cases, efforts were made to balance political representation within zakat committees in order to maintain their neutrality. Generally, interlocutors agreed that there was traditionally little controversy around the work of the zakat committees.¹¹

⁹ Schaeublin, 2009.

¹⁰ Schaeublin, 2009, pp. 64–65.

¹¹ See Schaeublin, 2009, pp. 52–56.

Against this background, this paper examines how zakat committees and Islamic charities were affected by the Hamas rule in the Gaza Strip, as well as by the political divide between the West Bank and the Gaza Strip. In this context, the 4 May 2011 Reconciliation Agreement between Hamas and Fatah may provide a future space of opportunity to re-establish the local autonomy and political independence of zakat committees in the oPt, as it lists as one of its aims 'To fix the status of the associations, Non-Governmental Organizations and charities.'¹²

Beyond the local political context, a study of the Palestinian zakat committees necessitates an analysis of the severe legal accusations directed against international donors to zakat committees, and against financial institutions that have facilitated money transactions to these committees. The allegations attempt to portray the committees as direct subsidiaries of Hamas, which for the US and most European governments is a listed terrorist organization. When credence was given to these allegations, donations to zakat committees could be legally prosecuted as 'material support' to a terrorist organization. So far, these allegations have resulted in a number of major court cases in North America and Europe.¹³ Until now, the resulting outcomes have ranged from dismissal of the charges to life sentences handed down to charitable board members. As these cases are all concerned with the Palestinian zakat committees prior to 2007, it remains relevant to reconstruct analytically the situation of the zakat committees and Islamic charities in the Gaza Strip in the local social and political context of the past two decades.

The extreme position in describing the zakat committees as direct subsidiaries of Hamas has been defended by Levitt, who places Palestinian Islamic social welfare associations and most of the zakat committees in what he coins as the *da'wa*¹⁴ sector of Hamas.¹⁵ Levitt describes the movement as composed of three hierarchically arranged and integrated parts. According to this explanatory model, the *da'wa* sector, the existence of which as an organizational unit embracing zakat institutions is contested, presumably underlies Hamas' political and military sectors. Based on this model, Levitt claims that the Hamas leadership uses Islamic charities and zakat committees in order to radicalize youth, teach terror, and pursue terrorist aims by rewarding suicide attacks through direct payments to the family concerned. 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. When it comes to 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 are used to recruit members.

Objecting to this view, Benthall criticizes Levitt's implied organizational chart of Hamas, which he names the 'pyramid model', and contests the view that the zakat committees are incorporated within Hamas as a social welfare sector – or *da'wa* – used to underpin its military and political sectors.¹⁶ Instead, he proposes two alternative models to view the zakat committees. The first, which he calls an 'emic' model, describes the 'West Bank zakat committees in categories which are recognized by all participants and provides some time

¹² Under section 4. *Government: B. Functions of the [Unity] Government* (§7). For the full text, see e.g. Jerusalem Media and Communication Centre. 2011. 'Fateh and Hamas Reconciliation Agreement.' 4 May. www.jmcc.org/Documentsandmaps.aspx?id=828 (accessed January 2012).

¹³ A detailed discussion and summary of these court cases is provided by Benthall, 2011. See also: Roy, 2011, Chapter 5, pp. 97–160.

¹⁴ For an explanation of *da'wa*, see 'Explanation of Arabic terms'.

¹⁵ Levitt, 2006, p. 80.

¹⁶ Benthall, 2008 and 2011.

depth.¹⁷ Benthall shows that the zakat committees long antedate the foundation of Hamas in 1987/8, using the example of the Nablus Zakat Committee. He traces back its origin to before 1977, 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.'¹⁸ The second, which he calls an 'etic' model, interprets 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.'¹⁹

Benthall's critique of Levitt's 'pyramid model' has so far, however, limited itself to the West Bank and did not make any claims regarding the situation of the zakat committees and Islamic charities in the Gaza Strip. The study which I conducted in 2009 on the West Bank zakat committee tested both Benthall's and Levitt's model against empirical evidence. Based on the information gathered during the field research, the study reached the conclusion that Benthall's explanation,²⁰ namely that the pre-2007 zakat committees were instances where there were various degrees of adherence to the wider goals of the Islamic movement, was far more accurate to the local reality than Levitt's view that depicts zakat committees as simple subsidiaries of Hamas.

A recently published book by Sara Roy looks into Islamic social welfare institutions (mainly focusing on Islamic charitable societies and only briefly touching the issue of the zakat committees) in the Gaza Strip in the period after Oslo.²¹ Roy argues that the major Islamic social welfare institutions did not have formal links with their political counterparts and no centralized body was coordinating their work. Instead, these institutions have 'emphasized community building and civic restoration over political violence,' and sought to work in compliance with and not in opposition to 'state authorities'. For instance, the PA was focusing on the provision of services that complement, rather than challenge, what the PA and Western NGOs provided for.²² On the other hand, a number of Hamas' political leaders emerged from some of the major Islamic charitable societies in the Gaza Strip and, at times, there was an overlap of the managing boards of charitable organizations and political movements.

Just as for the West Bank, the present study tests the models of Benthall, Roy and Levitt against the facts of the Gaza Strip, where I conducted fieldwork in September 2010. The first chapter will cover the local context of zakat committees and Islamic charities in the light of the historical differences between the West Bank and the Gaza Strip. Maintaining the analytical distinction between the situation of the zakat committees before and after the Hamas take-over in 2007, the second chapter will provide an overview of the formal zakat collection and distribution landscape in the Gaza Strip, with some historical depth until 2007. The third chapter will look into the post-2007 situation and analyze the zakat sector in the context of international financial blockages, the embargo/siege against the Gaza Strip, and the Hamas-led de facto government.

¹⁷ Benthall, 2008, p. 10.

¹⁸ Benthall, 2008, p. 20.

¹⁹ Benthall, 2008, p. 26.

²⁰ His explanation is widely supported by the existing literature on the subject, such as International Crisis Group, 2003; Baumgarten, 2006; Malka, 2007; and Gunning, 2007 and 2008.

²¹ Roy, 2011.

²² Roy, 2011, pp. 186–187.

The study is guided by the following questions:

1. To what degree, and in what way(s), were zakat committees politically affiliated from their inception? Who founded zakat committees? What is their social, religious, and legal background?
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 1990s and the victories of the Hamas-led Change and Reform bloc in the 2005 and 2006 elections?

Research method

The issue of the zakat committees and Islamic charitable societies in the oPt has become increasingly delicate and politicized over the last decade. This creates a number of challenges for research, specifically in terms of access to data. Ideally, a researcher would spend a considerable amount of time in the field, building relations and trust with beneficiaries, in order to observe the distribution of aid and services at the grass-roots level. Unfortunately this was beyond the scope of this research project. It is hoped, however, to be the focus of future research.

This study draws on several sources, notably: reports gathered and interviews conducted during field trips to the West Bank (June 2010) and the Gaza Strip (September 2010); documentation on selected Gaza zakat committees obtained from an Islamic charity in Britain; websites of Islamic charitable organizations and the acting authorities in the Gaza Strip; press reports, zakat committee booklets/annual reports and academic studies on the zakat sector in the Gaza Strip via a Gaza based think tank;²³ government documents such as administrative decisions and draft laws obtained from the Ministry of Awqaf in Gaza; a study of local media coverage of the zakat committees and Islamic charities conducted by a researcher at the Azhar University, Gaza City; and academic literature on the issue.

I conducted 38 semi-structured interviews in the Gaza Strip, mainly with professionals in the field of humanitarian aid and Islamic charitable work as well as people respected in their local community with a good knowledge of the local context. I met with the board members of six zakat committees (Sheikh Radwan, Khan Younis, Nuseirat, Zeitun, Deir al-Balah, and Gaza City) and four Islamic charitable societies (Mujamma Islami, al-Salah Islamic Charitable Society, al-Rahma Islamic Charitable Society, and the Scientific Council for Salafiya Call in Palestine) that are active in the collection and distribution of zakat. Additional interviews were carried out with de facto government officials, international and local NGOs, medical centers, and former zakat committee members who left the zakat committees around 2007 for various reasons.

The choice of organizations is based on the consideration to include zakat committees with different dates of establishment ranging from 1989 to 2008, as well as the Islamic charitable societies whose establishment is generally ascribed to the Muslim Brotherhood, together with the Scientific Council for Salafiya Call in Palestine, known for its independence from the Muslim Brotherhood and the Hamas de facto government in the Gaza Strip.

²³ The House of Wisdom, see: www.howgaza.org/en/index.php (accessed November 2011). Its role in the research project is discussed below.

The field research on the West Bank zakat committees in 2009 differed from the field research in the Gaza Strip in a number of significant ways.

In the West Bank, the Centre on Conflict, Development and Peacebuilding (CCDP) had established a working relation with the PA Ministry of Awqaf overseeing the West Bank zakat committees. I arranged and conducted most interviews on my own, and only a few interviews with the current zakat committees were conducted in presence of a PA Ministry of Awqaf official.

In the Gaza Strip, access proved to be more difficult and an intermediary was needed. Acting on the recommendation of the Swiss Federal Department of Foreign Affairs, CCDP established contact with the Ministry of Awqaf in Gaza through the House of Wisdom (HoW), a think tank led by Ahmad Yousef, Deputy Foreign Minister of the Gaza Government. Upon request of the HoW, I was provided with a mandate from the Swiss Federal Department of Foreign Affairs during my stay in the Gaza Strip (13–25 September 2010). The HoW arranged the majority of interviews with various interlocutors upon my request. Most of them were conducted in presence of HoW staff. In certain cases, this increased trust and made interviews possible. In others, interlocutors expressed in hindsight that they had not felt free to express themselves openly in the presence of HoW staff members, who at times were considered as government. After discussing this point with HoW, I was granted two days to conduct interviews on my own. There were indications that without official government coordination, a researcher or journalist might be detained and questioned by internal security, in particular if he/she is conducting interviews about sensitive issues.²⁴

The support of the HoW in communicating the aims of this research project to local stakeholders was invaluable. Many interlocutors, on their part, stated that the fact that the research on the West Bank had been published in Arabic and circulated in the oPt in advance facilitated access and increased trust.

Variations in the way in which the research was conducted need to be considered in light of the different contexts of the West Bank and the Gaza Strip, the latter having been under siege and embargo during the time of the field research and still suffering the effect of the Israeli bombardment and invasion of 2008–09.

The project followed ethical principles that are generally recommended in social science research:

1. explanation of the sources of funding and the overall goals of the research project;
2. acknowledgment of the tentative and provisional character of research findings;
3. respect for the security, anonymity and privacy of research subjects and interlocutors;
4. particular concern to protect, as far as possible, the interests of vulnerable populations;
5. communication of the findings in an appropriate form to those who have assisted with the research.

Moreover, this research project did not have access to any form of intelligence material.

²⁴ Personal conversation with international journalist, Jerusalem, June 2010.

Historical differences between the West Bank and the Gaza Strip

This chapter will provide an outline of seven historical phases in the development of zakat committees, before comparing the 'legal cultures'²⁵ of the West Bank and the Gaza Strip in more detail. The overall focus will be on the changing legal, social and political context within which zakat institutions evolved.

Phase 1: Ottoman rule (until 1918)

In the late Ottoman Empire, the administration was concerned with the rise of Arab nationalism that it intended to limit. The Ottoman Law of Associations of 1907 first gave a legal frame to the right of association and the establishment of civic institutions. Registration was, however, provided only against a previous declaration of purpose and the final agreement of the Ottoman authorities. Challand discusses the context and effects of this 1907 law, arguing that the 'organizations most likely to be created in Palestine in this period were (or had to be) a-political and traditional religious charitable associations. Some of these associations still exist today [...]. They represent a by-product of this legal framework whereby associations were established and guided by traditional and land-owning notables.'²⁶

Phase 2: British Mandate of Palestine (1918–1948)

The British took over all administrative functions of the former Ottoman regime and established first a military and then an international authority (through the League of Nations). According to Cleveland, 'the Palestinian notables sought to preserve their social and political pre-eminence by adopting a policy of moderate opposition to and cautious cooperation with the British authorities.'²⁷ The British Mandate used its power over the appointment of local officials, in order to maintain the factionalist rivalry between two of the leading notable families of Jerusalem. The position of mayor of Jerusalem was given to the Nashashibi family, while Hajj Amin from the Husseini family became mufti of Jerusalem. In 1921, the authority of the mufti was expanded by the creation of the Supreme Muslim Council (SMC), an organ established by the Mandate for the purpose of control over provision of Islamic services.²⁸ Hajj Amin al-Husseini was elected president of the SMC in 1922, and in his capacity to oversee and authorize the provision of Islamic services he acquired control of an extensive patronage network.²⁹

²⁵ The term 'legal culture' is borrowed from Botiveau, 1990. Botiveau proposes an anthropological approach to law and jurisprudence in Islamic and Arab societies taking into consideration the interrelations between Islamic law, positive law and customary law.

²⁶ Challand, 2009, p. 60.

²⁷ Cleveland, 2004, p. 248.

²⁸ For instance, the administration of awqaf properties and Islamic schools, the building and administration of mosques and their attached charitable activities, supervision of sharia courts, etc.

²⁹ Cleveland, 2004, pp. 248–250.

The headquarters of the SMC were in Jerusalem, but there was an SMC-authorized waqf committee, a sharia court, and a library in Gaza.³⁰ With the creation of the SMC, the British Mandate aimed at containing the political activity in the mosques, while co-opting Islamic scholars representing notable families.

During the Palestinian revolt against British colonial rule and mass Jewish immigration in 1936, the Egyptian Muslim Brotherhood formed the General Central Committee to Aid Palestine, under the leadership of Hassan al-Banna, the Muslim Brotherhood's general guide based in Egypt.³¹ The Muslim Brotherhood's political activity did, however, only start in the 1940s. In his efforts to preserve Muslim control in Jerusalem, Hajj Amin al-Husseini, whose role during World War II in relation to Nazi Germany has been subject of controversy, formed an alliance with Islamic figures from within and outside Egypt, and set up the Islamic Convention in Jerusalem with Said Ramadan, Hassan al-Banna's son-in-law, as secretary general.³² In 1945–46, Muslim Brotherhood branches were opened in the oPt.³³

Phase 3: The Egyptian Administration's military rule of Gaza (1948–1967)

As a result of the Arab-Israeli war of 1948, the Gaza Strip fell under Egyptian military rule while the West Bank came under Jordanian rule. The Muslim Brotherhood in Egypt recruited members in Gaza,³⁴ some of whom became members of Fatah in the 1960s.³⁵ In 1949, the Egyptian Administration banned the Muslim Brotherhood in the Gaza Strip, and the Gaza branch was turned into a religious educational center: the Jama'iyah al-Tawhid [Unification Center]. The Egyptian Administration absorbed the SMC in an attempt to control the institutional forms of Islamic religious activity in the Gaza Strip and to prevent them from challenging its own military rule. In this respect, the suppression of the Muslim Brotherhood in the Gaza Strip was seen as crucial, and its social institutions were put under tight control, although their activities were not prevented altogether.³⁶

In contrast, the Jordanian rule in the West Bank provided a political climate allowing for Muslim Brotherhood influence in Islamic state institutions and zakat collecting bodies. In 1957, King Hussein of Jordan went as far as to dissolve all parties with the exception of the Muslim Brotherhood, in an attempt to counter leftist and Arab Nationalist influence.

Phase 4: Israeli military rule in Gaza and continuing Jordanian influence in the oPt (1968–1994)

In 1967, Israel occupied the Gaza Strip and took over the Egyptian Administration to establish Israeli military rule there. While the Egyptian government showed little interest for continuing to influence affairs inside the Gaza Strip, Jordan, having lost the West Bank to Israel, started to seek means to maintain its influence inside the oPt, mainly focusing on

³⁰ Feldman, 2008, pp. 193-94; and Cleveland, 2004, p. 249.

³¹ Abu-Amr, 1994, p. 1.

³² Al-Sharq al-Awsat. 2005. Al-Zaydi, Mshari. *History of the Jordanian Muslim Brotherhood Part One*. 27 December.

³³ Milton-Edwards, 1996, p. 222.

³⁴ Abu-Amr, 1994, p. 7.

³⁵ Abu-Amr, 1994, p. 8. See also Schaeublin, 2009, p. 16: '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.'

³⁶ Feldman, 2008, p. 201; and Hamami, 1994.

the West Bank and East Jerusalem, but also reaching out to the Gaza Strip. In an attempt to counterbalance the influence of the PLO, 'Jordan offered political support and money to certain Islamic groups, including the clergy and the Islamic Waqf Office [a branch office of the Jordanian Ministry of Awqaf in Jerusalem], which supervised the mosques and endowment property.'³⁷

The foundation of the Higher Islamic Committee (HIC) in 1967 has been analyzed as a strategic move by Jordan to maintain its influence in the West Bank by exerting control over Palestinian Islamic affairs.³⁸ Moreover, Jordan paid over 22,000 salaries to Palestinian employees in the oPt between 1967 and 1988, when Jordan disengaged from the West Bank.

As a result of the outbreak of the First Intifada in 1987, a significant number of social and medical services were no longer provided by the official institutions under Israeli administration. This gap was filled by popular committees, active in domains such as health and agriculture, linked to factions represented in the PLO (Communist Party, PFLP, Democratic Front for the Liberation of Palestine, and Fatah)³⁹ and by zakat committees in both the West Bank and the Gaza Strip, which were formed in villages and neighborhoods and started to provide a number of vital services with partial funding from abroad.

At the same time, new organizations were formed as rivals of the PLO-oriented Unified National Leadership. Hamas was established in 1988 as an offshoot of the Muslim Brotherhood's Gaza branch. On the leadership of Hamas, Cleveland writes that it

was dominated by young, university-educated individuals, mainly of refugee origin, who represented a new, socially mobilized stratum of Palestinian society. They challenged the local [...] Unified National Leadership, which contained a significant element of established notable families, for control of the uprising and for the loyalties of the Palestinians participating in it. In contrast to the PLO, with its secular nationalism, Hamas framed its program and its call to action in Islamic terms. In its charter of 1988, Hamas referred to itself as a Palestinian resistance movement that takes Islam as a way of life. The charter sacralised the land of Palestine, defining it as an Islamic waqf [...].⁴⁰

Phase 5: The Palestinian Authority in the West Bank and Gaza (1994–2006)

This period witnessed the establishment of the PA in the West Bank and Gaza as a result of the Oslo Accords between the PLO and Israel. The Islamic current [*tayyar islami*] – including Hamas, Islamic Jihad and other Islamic factions – was not represented in the negotiations in Oslo nor in the following agreement and most of them opposed the Oslo agreement and the peace process.⁴¹ A number of individuals adhering to the Islamic current became loyal to Fatah in this initial period.

³⁷ Abu-Amr, 1994, p.14.

³⁸ Milton-Edwards, 1996, p. 83.

³⁹ These popular committees later evolved into 'secular NGOs'. See Challand, 2009, p. 61.

⁴⁰ Cleveland, 2004, p. 476.

⁴¹ Hamas and Islamic Jihad were sidelined and launched attacks against Israeli soldiers and civilians joining the rejectionist front of organizations based in Damascus (the Damascus Ten) opposing the Oslo Accords. See Milton-Edwards, 1996, p. 224.

According to Botiveau, the PA regularly showed its intention to provide the 'Palestinian nation' with a unified system of law.⁴² The oPt, on its part, offered legislators a very dense legal framework composed of Ottoman, British, and Israeli laws and military decrees, various schools of Islamic law, as well as a number of Egyptian laws in the Gaza Strip (and Jordanian elsewhere) – in addition to customary law. This is not necessarily a unique historical case, but it is characteristic of a society in transition where the state's powers have been weakened and the territory reduced.

The political context of continued Israeli occupation did not favor endeavors to improve the rule of law and clarify the legal system. Moreover, the early PA was not a very democratic and accountable structure. Authority was concentrated in the hands of Arafat, who set up a largely clientelistic distribution of power that blurred the lines between the PA and Fatah. Many NGOs with ties to Fatah merged with the PA, while NGOs close to other factions tried to maintain some autonomy.⁴³

In 1995, the PA presented a first draft of legislation on NGOs. Although it was not enacted, it became clear that the PA's intention was to continue the heavy-handed administration of local NGOs that characterized previous authorities. Challand mentions that

in 1995, a questionnaire was circulated to NGO staff where the PA asked very sensitive questions, such as political affiliation, time spent in jail, existence of spying records, names of friends: none of which is of any relevance to freedom of association, but much more useful for a *mukhabarat* security apparatus willing to crack down on political opponents.⁴⁴

Only upon completion of this consultation process would many NGOs, Islamic charitable societies and zakat committees obtain official approvals to operate in the oPt.

In 1994/5, the newly established PA took over the Awqaf administrations in the West Bank and the Gaza Strip, whereas the awqaf properties, Islamic affairs and zakat committees of East Jerusalem remained under the Jordanian Awqaf administration in 2011. President Arafat conceived the PA Ministry of Awqaf according to the Jordanian model, and integrated the Gaza Awqaf administration into the new PA Ministry of Awqaf. The position of Minister of Awqaf was left vacant until Arafat deceased in 2004, when the position was given to Mahmud Abbas. When Abbas won the presidential elections in 2005, long standing Deputy Minister of Awqaf, Sheikh Yousuf Juma'a Salamah from Maghazi in the Gaza Strip, became Minister of Awqaf.⁴⁵

In 2000, the PA Ministry of Interior passed the NGO and Local Organizations Law number 1 of the year 2000 under which NGOs and Islamic charitable societies registered at the PA Ministry of Interior. This law was criticized for giving the Ministry of Interior the power to refuse the establishment of a new association. Legislators had intended to give the Ministry of Justice the right to register NGOs, but Arafat opted for the Ministry of Interior, which was headed by him personally and had close links to security apparatuses.⁴⁶ In 2003, many NGOs were registered under this new law.

⁴² Botiveau, 1997.

⁴³ Challand, 2009, pp. 63–64.

⁴⁴ Challand, 2009, p. 64.

⁴⁵ Interview with a former PA Minister of Awqaf, Gaza City, September 2010.

⁴⁶ Challand, 2009, pp. 64–65.

Phase 6: Hamas governs the PA (March 2006 – June 2007)

In 2005, the Hamas-led Change and Reform bloc participated very successfully in municipal elections in the West Bank and Gaza. On 25 January 2006, the Change and Reform bloc, supported by large segments of the Palestinian society, including some Christians, won 74 out of 132 seats in the Palestinian Legislative Council (PLC) elections.⁴⁷

On 20 March 2006, the Hamas-led Change and Reform bloc cabinet was formed and Ismael Haniyeh (Hamas) sworn in as Prime Minister on 29 March. Naef al-Rajoub⁴⁸ (Hamas, Hebron) became 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 for recognition set by the Middle East Quartet.⁴⁹ As a result, the international community boycotted the new government and Israel withheld taxes that it had previously collected on behalf of the PA. 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, with various gangs becoming engaged in kidnapping and certain religious extremist groups bombing Internet cafés or attacking summer camps. Hamas, fearing a severe US backed crackdown, took power in Gaza by force in June 2007.⁵⁰

Phase 7: Hamas administration in Gaza (June 2007 – until present)

After June 2007, Hamas was able to establish and consolidate its rule in the Gaza Strip.⁵¹ Although the Gaza War, 'Operation Cast Lead' (27 December 2008 – 21 January 2009) brought devastation and death to the Gaza Strip, it left the power structure inside the Gaza Strip largely intact.

⁴⁷ A March 2006 survey by the Palestinian Centre for Policy and Survey Research indicates that resistance against Israel played a minor role in Hamas electoral success in these elections: 'In the estimate of 37% of the respondents, Hamas won the January parliamentary elections because voters wanted first and foremost an Islamist authority that implements the Sharia code. But 36% believe that voters wanted instead a clean government that fights corruption, 9% believe that voters wanted a strong authority that can put an end to anarchy and enforce law and order, and 7% believe that voters wanted a fighting authority that resists occupation.' Palestinian Centre for Policy and Survey Research. 2006. *Poll No. 19*. 16–18 March. Ramallah: PCPSR.

⁴⁸ N. Rajoub is the brother of the well-known Fatah politician Jibril Rajoub.

⁴⁹ For an inside perspective of the Middle East Quartets decision making process, 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 (accessed November 2011).

⁵⁰ This has been documented by Milton-Edwards 2008.

⁵¹ This has been documented by ICG, 2007, 2008b and 2009, as well as Milton-Edwards, 2008.

Different 'legal cultures'

Today, the differences in the history and social context of the Gaza Strip as opposed to the West Bank tend to be underestimated.⁵² The respective legacies of Jordanian civil administration in the West Bank, and Egyptian military administration in the Gaza Strip, have had a lasting impact on social welfare activism and society in general.

Whereas Jordan sought to integrate the West Bank into its own institutions of civil governance, Egypt conceived its presence in the Gaza Strip as temporary and kept its institutional imprint on the Gaza Strip to a minimum – limiting itself to direct political control through its military administration. When Israel occupied the West Bank and the Gaza Strip in 1967, Jordan was able to maintain administrative links in the West Bank while the Egyptians entirely ceded the Gaza Strip to the Israelis.

In Gaza, the Israelis inherited a small Awqaf administration. It had been under the control of an Egyptian officer who was simply replaced by an Israeli one.⁵³ The Awqaf administration consisted of the *Ma'mur al-Awqaf* who 'represented' the Israeli officer in charge, the awqaf accountant, together with a small zakat fund with social workers for the distribution of aid. It managed waqf properties, and oversaw the building of mosques and Friday sermons. By virtue of some of its functions, the Israeli Ministry of Religious Affairs had indirect oversight capacity.⁵⁴

According to the President of the al-Rahma Islamic Society in Khan Younis, the employees of the Awqaf administration received salaries from the Israeli government in the period from 1967 to 1994.⁵⁵ The details of this remain, however, uncertain. Dumper discusses the difficulty of obtaining reliable information about these payments.⁵⁶ Moreover, he argues that the Awqaf administration in the Gaza Strip before the arrival of the PA in 1994 was co-opted by the Israeli authorities, while an important number of mosques were not under its administrative control. Instead, these mosques and the adjacent social, educational and medical centers were financed and managed by Islamic associations and pan-Islamic groups establishing a network of organizations independent from the religious establishment.⁵⁷

In the West Bank, the Israelis let the Jordanian government run an Awqaf administration with departments all over the territory. This Jordanian controlled Awqaf administration registered the first zakat committees in the 1970s. The Jordanian Awqaf administration was an important instrument for cooptation of the sheikhs from Palestinian notable families, and gained considerable weight in public life in the West Bank and Jerusalem. Meanwhile, the Gaza Awqaf administration remained marginal and was confined to very limited activities of zakat collection and distribution, while more room was given to large Islamic charitable societies, such as the Mujamma that started operating in the 1970s.⁵⁸

⁵² For an overview, see Roy, 2001, pp. 23–26.

⁵³ This Israeli officer had the title of *dabit rukn al-adyan*, and was responsible for religious affairs in the Gaza Strip. For details, see Dumper 1993, p. 183.

⁵⁴ Interview, President of an Islamic society in Gaza City, Gaza City, September 2010.

⁵⁵ Interview, President of al-Rahma Islamic Charitable Society Khan Younis and member of the PLC (Change and Reform), Khan Younis, Gaza Strip, September 2010.

⁵⁶ Dumper, 1993, p.183, notes that no 'payments from the Israeli military government are publicly admitted. Ostensibly, senior officials in the waqf administration have the freedom to act independently. Yet this researcher was informed by individuals who were sympathetic to the waqf administration, and were therefore not intending to malign it, of regular payments and grants by the Israeli military government.'

⁵⁷ Dumper, 1993, pp. 182 and 189.

⁵⁸ For a more detailed analysis of the Gaza Awqaf administration, see Dumper, 1993.

Until 1994, civil affairs in the Gaza Strip were under the control of the IDF Civil Administration Officer who had a range of officers under his control. Each of these officers ruled via a Gazan who represented him in the running of different aspects of public and political life. Tasks were divided into different sectors, with a structure similar to ministries. There were administrative sections in charge of education, internal affairs or religious affairs (see the Awqaf administration above).⁵⁹ The internal affairs section was responsible for overseeing NGOs. This section first tolerated the establishment of Islamic charitable societies in the 1970s and later provided a number of them with Israeli registration documents. These Islamic charitable societies developed then into a considerable size and began running their own mosques, kindergartens and educational centers. A few of these societies with Israeli licenses, such as the Mujamma Islami, entertained close links with the Muslim Brotherhood.

After the Oslo Agreements in 1994, the zakat committees and Islamic charities moved under the control of the Ministries of Awqaf and the Ministry of Interior of the newly established PA and were kept operational. As the peace process was facing difficulties, on account of Israeli and Palestinian extremists resorting to violence and the expansion of Israeli settlements in the late 1990s, the Israeli government pushed the PA to take measures that would punish Islamist movements for suicide bombings carried out by their armed wings and militant splinter groups. Unable or unwilling to confront the armed wings of these movements directly,⁶⁰ the PA cracked down on Islamic charitable societies for their alleged affiliation to Islamist movements such as Hamas and Islamic Jihad. These crackdowns were much more widespread and harsher in the Gaza Strip than they were in the West Bank. Most were allowed to reopen shortly afterwards, mainly because the closures lacked valid legal justifications. It is noteworthy that most of these crackdowns targeted mainly Islamic charitable societies, not zakat committees. According to ICG 2003: ‘The decentralized and dispersed nature of many such organizations [...] reduce[d] the effectiveness of PA closures; in order to immobilize a single organization, the PA would have to move against multiple branches as well, in the process affecting even more beneficiaries and generating greater hostility.’⁶¹ The PA measures taken against the Islamic organizations included closure and freezing of assets. A first major wave of such measures took place in 1996–97, when the PA shut down dozens of institutions belonging to Islamic charities in the Gaza Strip, but nonetheless sustained a quiet dialogue with the Hamas leadership to leave the service providing Islamic social welfare structure largely intact.⁶² According to a report by the Palestinian Center for Human Rights (PCHR),⁶³ security services cracked down on headquarters and branch offices of Islamic institutions, including the Islamic Society, the Mujamma, the Association of Muslim Women in Gaza, and al-Salah Charitable Society (headquarters and five branch offices). In 2002–03, the PA froze the accounts of 39 Islamic charitable institutions in the Gaza Strip on the basis of a decision of the PA Monetary Authority that ordered that no amount could be spent from these accounts, except with the previous agreement of the PA Monetary Authority.⁶⁴

⁵⁹ The sections were overseen by the concerned Ministry in the Israel government. In the context of the Israeli military administration of the Gaza Strip before 1994, the case of the famous Al-Amal Orphanage in Gaza City (established in 1948 to accommodate homeless orphans among the refugees) is interesting. Its President used to be the Egyptian military administration officer in Gaza. In 1967, the Israeli military administration officer took over this position and was officially in charge of running the orphanage, represented by a local until 1994. Interview with board members and the Director of the Amal Orphanage, Gaza City, September 2010.

⁶⁰ See e.g. ICG, 2003, pp. 6 and 16–17.

⁶¹ ICG, 2003, p. 17.

⁶² See ICG, 2003, p. 6. fn. 35; and PCHR, 2009, p. 9.

⁶³ PCHR, 2009, p. 9, fn. 7.

⁶⁴ See PCHR, 2009, p. 10; and Challand, 2009, p. 67. Note that numbers and dates of these closures vary according to different sources.

Sara Roy in her discussion of the historical differences between the West Bank and Gaza distinguishes two different power structures in each of the territories:

Jordanian policy allowed for the growth of a differentiated political sector and class structure whose leadership base was not restricted to one class (as it was in Gaza) and where a variety of political, economic, and social interests were represented. By 1967, two classes contended for political and economic power in the West Bank: the traditional landed elite and a new class of urban merchants and traders. In Gaza, only the old landed families had real power, and they had no popular base of support among the majority refugee community. Power was based on economic strength, not political votes.

Thus, the political socialization of West Bank Palestinians diverged sharply from that of Gazans. West Bankers were exposed to institutionalized political forms of participation, where, political constraints aside, disagreements were mediated through organized structures that recognized and valued the role of discussion and debate in resolving disputes and provided an alternative to violence. In this sense, West Bankers received a range of political skills and institutional mechanisms that Gazans never did.

Israeli policy in each of the occupied territories has consistently reflected the fundamental differences between them. The Israeli authorities have always viewed the Gaza Strip with far greater suspicion and mistrust than the West Bank. They have considered Gaza to be angry, restless, and malcontent. As a result, they have exercised much tighter control in Gaza than in the West Bank. For example, Israelis have often relied on brute military repression, particularly against Gaza's refugees, whereas in the West Bank, more indirect forms of cooptation (of 'notables' with ties to Jordan and urban middle class merchants with economic interests in maintaining the status quo) have been the mainstay, although by no means the only forms, of control.⁶⁵

The institutional history of the respective Awqaf administrations in the West Bank and in the Gaza Strip reflects Roy's analysis above. Since 1967, the Israelis tolerated Jordanian influence in the West Bank, which led to the development of an active zakat committee sector there, with a certain amount of local autonomy and the provision of meeting places for the notables with ties to Jordan, as well as urban traders and businessmen. On the other hand, the Awqaf Administration in the Gaza Strip was kept marginal and under direct Israeli military control with no space to develop and to register new zakat committees.

In the Gaza Strip, many organizations working on the collection and distribution of zakat funds, as well as on providing Islamic social, medical and educational services, were established in the 1970s with the consent of the IDF Civil Administration Officer, while a number of them obtained registration in the late 1970s according to the Ottoman Law on Associations of 1907. The major Islamic charitable societies in the Gaza Strip appear to have been strongholds of the Muslim Brotherhood. Their growth was encouraged by the Israeli government in order to counterweigh the PLO nationalists.⁶⁶ On the other hand, Israeli

⁶⁵ Roy, 2001, p. 25.

⁶⁶ Dumper, 1993, p. 189. Abu-Amr (1994 pp. 14–15) mentions how the Islamic movement used traditional Islamic institutions and zakat to build institutions and spread its influence by running religious and nursery schools, neighborhood libraries, sports clubs, etc. after 1967. They used zakat to care for the poor and provide loans to students of various universities making also use of traditional Islamic institutions and mechanisms such as the awqaf investments.

forces repeatedly cracked down on these institutions using force and arrests. The IDF Administration pursued a strategy of containment, balancing different political forces against each other.

While the Jordanian laws in the West Bank provided for a coherent governance of zakat collection and distribution through the zakat committee model, the legal situation in the Gaza Strip was much more confused. The demands of the organizations, such as for official registration documents or for a security clearance to receive international bank transfers, were often solved on an ad hoc basis by IDF officers and later by PA security apparatuses.

Power structures around NGOs and Islamic charitable organizations: *tanzeem*, security services, and clans

In territories under the rule of a foreign power, such as the West Bank and Gaza, political movements have sometimes built up semi-public structures and networks that derived their legitimacy from the struggle for 'liberation' and political autonomy, as well as from the services they provided to the autochthonous population. In the oPt, this structural set-up grew more important in the absence of a functioning state.⁶⁷ Such networks were semi-public, because one part of their activities and funding was secret, while the other was publicly known. Hence, the funding streams of the social, political and military wings of certain political movements were often kept secret⁶⁸ and were not audited by any external authority. In contrast, organizations affiliated in various degrees to political parties kept accounts that were publicly audited.⁶⁹

In the oPt, these semi-public political structures were known as *tanzeem* (pl. *tanzeemat*). Most political parties had a *tanzeem* network with the aim of extending their influence through to the remote areas and different institutional segments of society. While there were institutions with a clear *tanzeem* adherence, i.e. fully controlled by a specific party's *tanzeem*, there were other institutions with different *tanzeem* influences, or apolitical members with a social standing strong enough to limit or even prevent *tanzeem* influence.

According to many local observers, *tanzeemat* had a lot of weight and where they entered, they did so with powerful effect. In the words of the Gaza-based Deputy Minister of Awqaf of the PA in Ramallah, working under PM Salam Fayyad, 'almost all local NGOs in the oPt are in a certain way a front covering up various political *tanzeemat*. An organization may

⁶⁷ In certain cases of occupation, e.g. in France during World War II, the state structure did not collapse. In terms of Islamic organizations under occupation, a parallel could be drawn with the case of Algeria both before and after it gained independence from France. Benthall and Bellion-Jourdan (2009, p. 95–96) provide an analysis of the role of major Algerian Islamic associations and their ambiguous relation to France and the Front de Libération Nationale. The authors mention that shortly after Algeria's independence in 1962, the 'Islamic movement went underground, making use of the national associations set up by the government and also using mosques to pursue their aims, in a way comparable to the Catholic Church in Communist Poland.'

⁶⁸ The practice of keeping political-funding secret is a widespread phenomenon. In Switzerland, for example, the funding of political parties and political campaigns in the run-up to popular votes (such as the campaign to ban the construction of minarets) is secret information and impossible for the public to access, while in the US and in the UK it needs to be openly declared.

⁶⁹ The concept of 'affiliation' is discussed in detail in the chapter *The Gaza zakat committees and Islamic charities before 2007*.

appear to be a sports club, while the political or *tanzeem* work is done under the table.⁷⁰ Moreover, he opined that 'before the split of 2007, Hamas had about five or six big NGOs in Gaza mainly active in relief (such as the Islamic Society and Al-Salah), but also education and *da'wa* (such as the Mujamma). Fatah, on the other hand, had about 400 organizations, less focusing on charitable work, but more on workers' unions, student clubs, scholarship programs, support of prisoners and their families, the disabled, rehabilitation projects etc. Unlike Hamas, Fatah did not focus on the very poor and the orphans, because before 2007, it believed that the PA should take care of them.'⁷¹

According to the local director of an Islamic INGO, not only NGOs, but also institutions such as clinics and hospitals in the Gaza Strip, were publicly perceived as having a political color or a specific ideology. Board members were known for supporting either Hamas, Islamic Jihad, PFLP or Fatah *tanzeem*.⁷² There was a public awareness in the Gaza Strip that most of the funding reaching the oPt – destined to be used for either political, military activities, or social services – came from foreign sources, with differing political agendas.

All welfare agencies were described as potentially serving two main *tanzeem* purposes: first, the distribution of supplies, services and general support to their own political constituencies; and second, the provision of transparent and efficient relief services to all the citizens without discrimination, in order to enhance their social legitimacy. Political movements had internal committees that, in general, took care of serving their constituencies, while NGOs tended to serve the second purpose. Even if interlocutors reported on instances of discrimination in the distribution of aid by all types of relief organizations, outright discrimination seems to have been the exception rather than the rule.

Tanzeemat have been active in both the West Bank and the Gaza Strip. The analysis and comparison of the policies of the Jordanian, Egyptians, Israeli, as well as the PA put in place to deal with *tanzeem* presence in NGOs, including Islamic charitable societies, zakat committees and civil institutions in general, could bear interesting fruits if taken up by future research.

In parallel to the *tanzeemat*, clans play a prominent role in the Gaza Strip,⁷³ whereby their importance varies from region to region. Some of the big clans have internal welfare systems,⁷⁴ for instance the Astal family in Khan Younis continued in 2010 to run its own charitable society providing services within their own clan.⁷⁵ In the city of Khan Younis, clans make up an important part of the political structure, as reflected in the composition of the local zakat committees.⁷⁶

⁷⁰ Interview, Deputy PA Minister of Awqaf of the West Bank government – based in Gaza City, Gaza City, September 2010.

⁷¹ Interview, Deputy PA Minister of Awqaf of the West Bank government – based in Gaza City, Gaza City, September 2010.

⁷² Interview, local Director of an Islamic INGO active in the Gaza Strip, Gaza City, September 2010.

⁷³ See e.g. Dumper, 1993, p. 182; and ICG, 2007.

⁷⁴ See ICG, 2007.

⁷⁵ The Benevolent Union of al-Astal Family [*jamaya raabita abnaa al-astal al-khayrya*] with 7,000 members registered in 1995. Listed in Benoît Challand's database of charitable societies in the oPt – as of October 2004.

⁷⁶ See the section on the Khan Younis Zakat Committee in the following chapter.

The security services form another category of actors intervening in NGOs. Since the late 1990s, they have either been setting up their own NGOs in order to access international funding, or have sought to enter the boards of existing NGOs in order to get a share of the funding.⁷⁷ According to the President of an Islamic charitable society in the Gaza Strip, the PA before 2006 had set up

so many fake NGOs with no existence on the ground and that had the sole aim of draining the foreign funds. While the money donated to these NGOs was stolen from the Palestinian people by these organizations, the US and the EC have been going after the well-established Islamic charities with a number of serious legal accusations hindering their work. To date, the PA has not been hold accountable for its corruption. Prior to 2007, a number of PA security commanders based in the Gaza Strip distributed large amounts of money to the local communities in order to buy loyalties, and when this did not work, resorted to killings to intimidate people.⁷⁸

Challand mentions that the process of registering NGOs and charitable societies according to the NGO and Local Organizations Law number 1 of the year 2000 slowed down with the beginning of the Second Intifada, as the Ministry of Interior grew hesitant to provide the needed approvals.⁷⁹ This can be explained by the fact that the PA preferred to revive non-active but already existing NGOs – some of which hitherto only existed on paper, while preventing new NGOs from being registered. In particular, the PA hindered the registration of new NGOs led by personalities outside of the PA's clientelist network.

Local legitimacy of social service institutions was in constant risk of being compromised by surrounding power structures, such as *tanzeem*, security services and clan influence. Against this background, zakat committees with a pluralistic composition, which includes representatives of different influential families and various political movements, emerged as a successful model to preserve a significant degree of social legitimacy⁸⁰ within a highly difficult context.⁸¹ At the same time the role of local NGOs, zakat committees, and Islamic charities, needs to be considered within the evolution of specific political contexts of both the West Bank and the Gaza Strip.

⁷⁷ See e.g. Palestinian Centre for Human Rights. 2009. pp. 9 and 17. In general, this practice is common knowledge in the oPt.

⁷⁸ Interview, President of an Islamic charitable society, Gaza Strip, September 2010. A Gaza based employee of the PA Ministry of Awqaf of the Ramallah government expressed the following views: 'Before 2007, there was a lot of corruption among soldiers and police officers in the Gaza Strip. The amounts of money fundraised abroad and reaching the Gaza Strip were extremely high. People with good connections in the Gulf could attract more money than an entire country could need. Most of this was done through personal contacts. [...] When you become a police officer, this gives you power to raise or to touch funds from outside. There was so much corruption [*khalal*] before 2007. I have learnt from my environment, that money is used to buy loyalties.'

⁷⁹ Challand, 2009, p. 65.

⁸⁰ For surveys documenting the high degree of popular trust in zakat committees in both the West Bank and the Gaza Strip, see Schaeublin, 2009, pp. 27–30.

⁸¹ The presence of security forces within certain committees is difficult to measure and it is highly delicate to research the impact of this presence.

Zakat committees and Islamic charitable societies in Gaza before 2007

This chapter provides an overview of institutional forms of zakat collection and distribution in the Gaza Strip by providing case studies of a number of chosen institutions.⁸² While the question of 'affiliation' to political movements occupies a central role, it is important to note that many people who devoted much effort to establishing and running zakat committees or Islamic charities stressed that it is an over-simplification to see zakat institutions only within the narrow context of politics. They insist that the work of zakat is important in addressing poverty, but is still far from reaching its full potential. Prior to 2007, the size of Islamic social welfare activism in the Gaza Strip can be roughly estimated to have reached USD 50 to 100 million per year⁸³ and provided many deprived people with access to education, medical services, and economic conditions sufficient to get married. The primary strength of many community-based Islamic institutions lies in their capacity to provide for an atmosphere of human respect and dignity in a context of occupation and authoritarian governance where a major part of the population depends on social assistance.

Before the 1970s, zakat collection and distribution in the Gaza Strip was taking place locally and through the mosques. A number of the mosques were overseen by the Awqaf administration (first under Egyptian, then after 1967 under Israeli military administration). This administration remained marginal, and hosted a small zakat fund with a few social workers who organized the distribution of aid.

Since the 1970s, Islamic charitable societies have been established in the Gaza Strip. They were not, however, under the oversight of the Awqaf administration. Many of them obtained registration under the IDF Civil Administration according to the Ottoman law of 1907. Because of the law used for their registration, they were referred to as Ottoman societies [*jama'iyat 'othmaniya*]. Many of them had internal zakat committees and zakat funds, i.e. specific bank accounts for zakat, and were receiving foreign zakat funds, as well as collecting zakat from inside the Gaza Strip, and arranging for its distribution.⁸⁴

During the first Intifada (1987–93), there was an increased demand for social and medical services as a result of the confrontation with the Israeli authorities. It is during that period that many zakat committees and popular committees were established in the West Bank. The first zakat committees – officially registered under this name – to be established in the Gaza Strip were the Khan Younis Zakat Committee (1989) and the Gaza Zakat Committee in Gaza City (1990).

⁸² Regarding the choice of institutions, see 'Introduction: Research method'.

⁸³ Detailed numbers are difficult to obtain. This estimates comprises zakat committees under the PA Ministry of Awqaf (roughly USD 15 million per year only), as well as all the Islamic charitable societies under the PA Ministry of Interior.

⁸⁴ In the West Bank, the Hebron Islamic Charitable Society established in 1965 under an Ottoman law, was running an internal zakat committee distinct from the Hebron Zakat Committee under the Jordanian and the PA Ministry of Awqaf. See Schaeublin, 2009, p. 21.

After the establishment of the PA in 1994, the PA Ministry of Awqaf started to register new zakat committees in the Gaza Strip. The Khan Younis Zakat Committee obtained registration from the PA Ministry of Awqaf, whereas the Gaza Zakat Committee changed its name to 'Islamic Zakat Society'⁸⁵ in order to obtain registration from the PA Ministry of Interior. Consequently, the latter received the same status as the older Islamic charitable societies known as Ottoman societies.

With a few exceptions,⁸⁶ most 'zakat committees' in the Gaza Strip were established by the PA Ministry of Awqaf after 1994, and were considered as arms of the government rather than as autonomous and local institutions. Hilal and Maliki (1997) counted eight zakat committees in Gaza, which they say were 'docile' to the PA and overseen by the Ministry of Awqaf in 1996.⁸⁷ According to the two Palestinian researchers, these committees received funding from the PA Ministry of Social Affairs and their cadre was acquiescent to the government apparatus [i.e. the PA].⁸⁸ Moreover, Hilal and Maliki stress that there were three Islamic charitable societies in the Gaza Strip (in 1996) playing an analogous role to that of the larger zakat committees in the West Bank: al-Mujamma al-Islami, al-Salah Charitable Society and the Islamic Society.⁸⁹

⁸⁵ It remained to be widely known, however, as 'Gaza Zakat Committee'.

⁸⁶ Such as the Gaza Zakat Committee (established in 1989), the Khan Younis Zakat Committee (1990) and the al-Rahma Zakat Committee (1993).

⁸⁷ Hilal and Maliki, 1997, p. 62.

⁸⁸ Hilal and Maliki, 1997, p. 62.

⁸⁹ Hilal and Maliki, 1997, p. 31, fn. 33.

Classification of zakat committees and Islamic charitable societies

Table I: Zakat committees and major Islamic charities in the Gaza Strip before 2007

<i>Name</i>	<i>Date of est. (if known)</i>	<i>Registration and overseeing authority</i>	<i>Re-registration</i>	<i>Additional information</i>
Zakat committees				
Khan Younis Zakat Committee al-Masjed al-Kabir	1989	1989, Higher Islamic Council in Jerusalem (HIC)	1996, at the PA Ministry of Awqaf	Khan Younis Governorate
Gaza Zakat Committee (Islamic Zakat Society Gaza)	1990	1990, Awqaf Administration in the Gaza Strip	1995, at the PA Ministry of Interior; and 2000 under NGO Law	The committee is officially registered as an Islamic charitable society but more commonly known as the Gaza zakat committee.
Al-Rahma Zakat Committee, Khan Younis	1993	2003, PA Ministry of Interior		Since 2003, the committee is officially registered as the 'al-Rahma Islamic Charitable Society'.
Jabaliya Zakat Committee al-Nazlah	1995	1995, PA Ministry of Awqaf		North Gaza Governorate
Nuseirat	1996	1996, PA Ministry of Awqaf		Deir al-Balah Governorate
Deir al-Balah	1996	1996, PA Ministry of Awqaf		Deir al-Balah Governorate
Maghazi	1996	1996, PA Ministry of Awqaf		Deir al-Balah Governorate
Beit Hanoun	1997	1997, PA Ministry of Awqaf		North Gaza Governorate
Abasan al-Kabira	1997	1997, PA Ministry of Awqaf		Khan Younis Governorate
Al-Burej		2000, PA Ministry of Awqaf		Deir al-Balah Governorate
Rafah Camp		2001, PA Ministry of Awqaf		Rafah Governorate
Al-Qarara		2001, PA Ministry of Awqaf		Khan Younis Governorate
Al-Shati		2001, PA Ministry of Awqaf		Gaza City
'Abad al-Rahman		2001, PA Ministry of Awqaf		North Gaza Governorate
Jabaliya Camp		2001, PA Ministry of Awqaf		North Gaza Governorate
Beit Lahya		2001, PA Ministry of Awqaf		North Gaza Governorate
Mashru' Amer		2006, PA Ministry of Awqaf		Rafah Governorate
Zeitun		2006, PA Ministry of Awqaf		Gaza City
Islamic charitable societies				
Mujamma Islami	1973		PA Ministry of Interior	Licensed by the Israeli authorities in 1979
Islamic Society, Gaza	1976		1995, PA Ministry of Interior	
Al-Salah Islamic Charitable Society	1978		1995, PA Ministry of Interior	
Scientific Council for Salafyia Call in Palestine	1994	1994/5, PA Ministry of Interior		Headquarter in Khan Younis

Table I above provides an overview of zakat committees and Islamic charitable societies without claiming to be comprehensive. The date and the overseeing/registering authorities are indicated in brackets. In general, the term 'zakat committee' is reserved for zakat committees under the oversight of the PA Ministry of Awqaf. Organizations under the PA Ministry of Interior working in the zakat collection and distribution, as well as the running of related projects are referred to as 'Islamic charitable societies', as many of them were registered under the 1907 Ottoman law. During the first Intifada, zakat committees

were established in the Gaza Strip that were later registered by different PA ministries, either as Islamic societies under the PA Ministry of Interior, or as zakat committees under the PA Ministry of Awqaf. Examples of 'zakat committees' registered in the Gaza Strip before 1994 are the Khan Younis Zakat Committee al-Masjed al-Kabir (initially registered by the Higher Islamic Council (from now on HIC) in Jerusalem⁹⁰), the Gaza Zakat Committee (initially registered by the Awqaf administration in the Gaza Strip⁹¹) and the al-Rahma Zakat Committee Khan Younis (established in 1993⁹²).

The Islamic charitable societies listed above represent the major charitable societies in the Gaza Strip. They funded sub-branches and were comparable in size to the PA Ministry of Awqaf including the zakat committees under its control. Most of these organizations had embedded zakat committees. Moreover, these Islamic charitable societies were known to be close to views of the Muslim Brotherhood, with the exception of the Scientific Council for the Salafyia Call in Palestine, which, in 2011, continued to be associated with the government of Saudi Arabia, and which is referred to as being part of the 'Peace Salafyia'. There are other Islamic movements active in the Gaza Strip, such as the Jihadi Salafyia (al-Qaeda ideology), the al-Tabligh wa al-Da'wa, and Islamic Jihad. The Islamic charitable societies associated with some of them in the Gaza Strip, such as the Ihsan Charitable Society and the Quran and Sunna Society, are not referred to in this paper.

Sara Roy estimated the size of the Islamic charitable sector in the oPt to comprise 'anywhere from 10–40 percent of all social institutions in the Gaza Strip and West Bank. [...] For individual sectors such as education, the percentages appear to be higher. According to a Ministry of Education official, 65 percent of all Gazan educational institutions below secondary level are Islamic.'⁹³

Case Study 1: Khan Younis Zakat Committee – al-Masjed al-Kabir (1989)

According to Sheikh Mazen al-Agha, a longstanding member and since 2003 President of the Khan Younis Zakat Committee, the latter was established in 1989 in the context of the First Intifada, when many Muslims abroad were willing to send aid to help the Palestinians.⁹⁴ Registration was provided by the Jerusalem based Higher Islamic Council (HIC), which had well established contacts to Muslim donors in the Gulf. Through these, it accessed funding from the Gulf (e.g. from Kuwait). The first president of the Khan Younis Zakat Committee was Sheikh Jamal al-Agha who was serving at the time as Deputy to the Mufti of Jerusalem, Sheikh Ekrima Sabri. In 1990 the IDF Civil Administration Officer agreed to the work of the Khan Younis Zakat Committee. According to a former member of the Khan Younis Zakat Committee,⁹⁵ the Israelis and the Jordanians kept a close eye on the HIC during that time and were able to exert a certain amount of political influence through it.

⁹⁰ HIC, Jerusalem. 1989. 'Administrative Decision to establish the Grand Mosque Khan Younis Zakat Committee'. 2 May.

⁹¹ Interview, President of the Gaza Zakat Committee (Islamic Zakat Society), Gaza City, September 2010.

⁹² Al-Rahma Zakat Committee, Khan Younis. 2001. 'Leaflet: Eight years of giving 1993–2001.'

⁹³ Roy, 2000, p. 25.

⁹⁴ Interview, President of the Khan Younis Zakat Committee, Khan Younis, Gaza Strip, September 2010.

⁹⁵ Interview, former member of the Khan Younis Zakat Committee, Khan Younis, Gaza Strip, September 2010.

Interlocutors insisted that during the First Intifada, it was much easier to register and operate a zakat committee than it was to register an Islamic society under the Ottoman law of 1907. Under the leadership of Saad al-Din al-Alami and Kamal al-Khatib, representative for Jerusalem at the Organization of the Islamic Conference, the HIC in Jerusalem encouraged the formation of zakat committees in the oPt.

A member of the Khan Younis Zakat Committee noted that during the Intifada the different political movements provided services with political purposes. In contrast, the Khan Younis Zakat Committee brought together different political orientations and according to a member of the zakat committees at the time, the committee did not pursue party political aims. Activities consisted of providing services without discrimination across the Gaza Strip in different fields such as education, agriculture, social services, and sacrificial animals.⁹⁶

The committee used the Jordanian zakat law⁹⁷ as a reference when drafting its internal governance system. Jordanian law was, however, never applied in the Gaza Strip. According to a long-time member of the Khan Younis Zakat Committee,

the Jordanian system is built to prevent *tanzeem* from entering social aid organizations such as the zakat committees. This system was created to guarantee the control and the power of the King while making sure the money is only going to the poor. The model is set out to prevent the development of a state within a state, which is what the Islamic societies in the Gaza Strip were doing. Before 2007, the leaders of the big Islamic societies in the Gaza Strip were more influential than members of parliament.⁹⁸

The Khan Younis Zakat Committee is a unique case in the Gaza Strip regarding the representation of important clans, as has been confirmed by several interlocutors from different zakat committees. The region of Khan Younis has a tribal [*asha'ary*] social structure,⁹⁹ which goes back to the Bedouin origin of the big families. From the beginning, the leading families (such as al-Astal¹⁰⁰ and al-Agha) of Khan Younis were represented in the Khan Younis Zakat Committee. When a member deceased, it was not unusual that his son would inherit the membership.

In 1996/97, the zakat committee was registered at the PA Ministry of Awqaf. According to a member of the Khan Younis Zakat Committee, the zakat committees under the PA Ministry of Awqaf were close to the PA during this time. There were, however, members in the zakat committee with sympathies or close political ties to the Islamic current [*tayyar islami*], such as Sheikh Younis al-Astal who was a member of the Khan Younis Zakat Committee from its establishment until the early 2000s. In 1993, he formed al-Rahma Zakat Committee (later transformed into the al-Rahma Charitable Society) with more direct links to Hamas. Sheikh Younis al-Astal left the Khan Younis Zakat Committee in 2003 or 2004 before he was elected to the PLC in 2006 on the Hamas-led Change and Reform ticket. Khamis al-Najjar, another member of the Khan Younis Zakat Committee was elected to the PLC in 2006 on the same ticket.

⁹⁶ Interview, President of the Khan Younis Zakat Committee, Khan Younis, Gaza Strip, September 2010.

⁹⁷ See, Schaeublin, 2009, pp. 34–36.

⁹⁸ Interview, President of the Khan Younis Zakat Committee, Khan Younis, Gaza Strip, September 2010.

⁹⁹ For a discussion of the 'tribe' [*ashyra*] in another conflict zone (Basra, Iraq), see Mohammed, 2010.

¹⁰⁰ See also the reference to the Astal's family charitable union mentioned in the chapter 'Historical differences between the West Bank and the Gaza Strip: Tanzeemat and NGOs' above.

A wide range of interlocutors confirmed that the Khan Younis Zakat Committee played a prominent role in providing efficient services to the people in distress and that in doing so it managed to stay beyond party politics – even if some members had clear party affiliations including Fatah, Hamas and the PFLP.¹⁰¹

Before 2007, the Khan Younis Zakat Committee accessed funding mainly from Saudi Arabia, Kuwait, the United Kingdom, and France.¹⁰² Annual budgets can be estimated to have varied between USD 200,000 and 600,000.¹⁰³ The Khan Younis committee was mainly active in the following fields: orphan sponsorship; sponsorship of poor families; sponsorship of poor students; providing urgent help (medical, death, accidents to poor people); providing regular assistance; and funding charitable projects such as computer training.¹⁰⁴ Between 2003 and 2007, the committee built an elementary school at the outskirts of Khan Younis in an area where there was no such school before. The Future Pioneers School [*madrassa ruwaad al-mustaqbal*] is equipped with computers, a football field and an extensive library. It has been built for 200 pupils and in 2010 charged about 1,000 Israeli Shekel (NIS) per pupil per year unless they were poor or orphans.¹⁰⁵

The internal governance document describes the committee as follows:

The Khan Younis Zakat Committee was founded with the aim of lowering the suffering of families of orphans in the Gaza Strip and on the poor and the needy in the city of Khan Younis and its vicinity through the distribution of basic supplies to needy families and through the rehabilitation of some of its individuals which subsequently impacts their families in need of charity, income and satisfaction. It is a charitable committee without any political or party affiliation and it has a moral [*ma'anawee* – immaterial] and independent character in terms of financing and administration.¹⁰⁶

A 2002 letter written by the PA Governor of Khan Younis reflects the good reputation of the Khan Younis Zakat Committee:

[...] the Khan Younis Zakat Committee al-Masjed al-Kabir is a charitable committee working in the domains of orphan care and relief. [It distributes aid] that it receives from donors and charitable organizations outside the homeland to poor families and to poor students and to handicapped, [and works] with high efficiency and a good reputation.¹⁰⁷

¹⁰¹ Several interlocutors, including the Minister of Awqaf of the de facto government in the Gaza Strip confirmed the presence of the PFLP in the Khan Younis Zakat Committee. Interview, Minister of Awqaf, Gaza Strip, September 2010.

¹⁰² Interview, long time member of the Khan Younis Zakat Committee, Khan Younis, Gaza Strip, September 2010.

¹⁰³ In 1997, the annual budget was between USD 200,000 and 300,000. Khan Younis Zakat committee. 1997.

Signed questionnaire. 22 January.

In 2002, 1,993,000 NIS (roughly USD 500,000). Note that in the 2002 accounts of the committee, wages and salaries made up 0.81% and operatives expenditure 1.54% of the entire annual expenses. Khan Younis Zakat Committee, Gaza. 2003. Audited Financial Report 2002. (English and Arabic). 8 February.

¹⁰⁴ Palestinian Authority. Khan Younis Zakat Committee. Unknown date. 'Official presentation letter'.

¹⁰⁵ Interview, President of the Khan Younis Zakat Committee, Khan Younis, Gaza Strip, September 2010.

¹⁰⁶ Khan Younis Zakat Committee, Gaza. No date. 'Governance document [nizam dakhili]'. Probably going back to the establishment of the committee in 1989.

¹⁰⁷ PA Khan Younis Governorate. 2002. 'Letter of recommendation'. 14 September.

Case Study 2: Gaza Zakat Committee (1990)

A group of businessmen and doctors without strong political affiliations established the Gaza Zakat Committee in 1990 and obtained registration from the Awqaf administration under Israeli military rule.¹⁰⁸ The president of the Gaza Zakat Committee at the time, Sheikh Khader Abu Shaban, was acting as *Ma'mur al-Awqaf* (i.e. the head of the Awqaf administration during this time).¹⁰⁹ The committee started to collect zakat from the mosques and distributed in-kind donations to people in areas where the IDF imposed curfews. The committee then obtained permission from the Awqaf administration to open a bank account and work under Israeli oversight (via the Awqaf administration). Soon after its establishment, the Awqaf administration agreed to let donations from abroad be transferred to the bank account of the committee and be used to purchase Adahi (sacrificial) meat, worth between USD 200,000 and 500,000. The committee arranged for the distribution of the Adahi meat all over the Gaza Strip. The zakat committee then started to coordinate orphan sponsorship programs. The Holy Land Foundation (USA)¹¹⁰ was among the first donors to the organization and initially funded 50 orphans.

According to a member of the zakat committee, the IDF Civil Administration Officer came to the offices of the committee, soon after its establishment, and saw a fax from the Holy Land Foundation. After inquiring into the list of beneficiaries and learning that there were sons and daughters from fathers with different personal and political backgrounds on the lists of beneficiaries (e.g. children of men and women who were killed in street fighting against Israeli forces,¹¹¹ or were executed by Palestinian forces because of alleged collaboration with the IDF), the Israeli officer did not insist further and let the zakat committee continue its work.¹¹²

After 1994, the committee sought registration at the PA Ministry of Interior as an Islamic charitable society instead of requesting registration at the PA Ministry of Awqaf out of fear that the latter would directly intervene in the composition of the zakat committee. The Jordanian zakat law, used for the zakat committees in the West Bank, specifically allows for such intervention. Although this law was not applied in the Gaza Strip at that time, members of the committee apprehended that the law would eventually influence their governance if enforced in the Gaza Strip at a later stage. Moreover, several interlocutors stated that they felt the PA Ministry of Awqaf in the Gaza Strip was partly run by people who 'did not believe in the meaning of zakat'.¹¹³

It is interesting to note that in spite of concerns regarding the Jordanian zakat committee law, the committee did use this law to draft its internal governance system at the time of its establishment. Since 1995, it has been registered as an Islamic charitable society with the PA Ministry of Interior and re-registered in 2000 under the NGO and Local Organizations Law number 1 of the year 2000. Since 1995, it is also known as Islamic Zakat Society Gaza (different from the Islamic Society) while the name Gaza Zakat Committee is still commonly used.

¹⁰⁸ See chapter *Historical differences between the West Bank and the Gaza Strip*.

¹⁰⁹ Interview, General Director of the Awqaf administration at PA Ministry of Awqaf from 1994 to 2007, Gaza City, September 2010.

¹¹⁰ The directors of the Texas-based Holy Land Foundation were convicted by US federal prosecutors in 2008, for details see Roy, 2011, pp. 97–100.

¹¹¹ This encounter appears to have taken place before the first suicide attack on Israeli civilians.

¹¹² Interview, member of the Gaza Zakat Committee, Gaza City, September 2010.

¹¹³ Interview, member of the Gaza Zakat Committee, Gaza City, September 2010.

The committee included members from various political backgrounds and individuals without affiliations. Several interlocutors confirmed the presence of individuals with leanings towards Fatah, PFLP and Hamas on the committee.¹¹⁴ A former PA Minister of Awqaf and the current Gaza based Deputy Minister of Awqaf of the PA in Ramallah (Fatah) were on the committee before 2007 and another Fatah member on the board of the Gaza Zakat Committee was elected to the PLC in 2006.¹¹⁵

Annual expenditures before the end of 2007 can be estimated to have ranged between USD 200,000 to 1.5 million per year, whereby the orphan sponsorship programs appear to have been accounted separately and added about USD 500,000 to 750,000 annually.¹¹⁶ For 2006, the Gaza Zakat Committee declared the following origins of income: local 30%; international 70%.¹¹⁷ The committee also cooperated with factories in the West Bank. In 2006, for instance, the al-Hayat Factory in Ramallah provided 800 woollen blankets to the Gaza Zakat Committee for distribution in winter.¹¹⁸ In 2006-07, the Gaza Zakat Committee coordinated the distribution of in-kind aid in cooperation with Care International and funding from the European Union.¹¹⁹

According to the Director of the zakat committee, the years from 2003 to 2005 were good in terms of funding. Most of it came from the Red Crescent Society in the United Arab Emirates, Interpal, al-Nadwa al-Alamiya, Bait al-Zakat Kuwait, and Kuwait Islamic Society. He stated that, since 9/11, all these organizations have had difficulties transferring funds and opening bank accounts.

In 2006, the Gaza Zakat Committee (Islamic Zakat Society) described its aims as follows:

Support of individuals and poor families in accordance with legal [sharia conform] zakat distribution; work to raise the level of health, society and education; and the provision of the necessary means for the sons [and daughters] of the society to rely upon themselves.¹²⁰

In addition to relief and self-reliance, a member of the Gaza Zakat Committee insisted that since its establishment the committee has focused on 'allowing the beneficiaries to live in dignity and the provision of medical services to cure illness, wounds, cancer or paralysis in hospitals in Israel.'¹²¹ Moreover, the committee played an important role in coordinating the provision of relief after Israeli military incursions in neighborhoods of Gaza City or other specific areas in the Gaza Strip.¹²²

¹¹⁴ E.g. interviews with an NGO director in Gaza City and the Deputy Minister (Fatah) of the PA Ministry of Awqaf of the Ramallah government in Gaza, Gaza City, September 2010.

¹¹⁵ Mr. Faisal Abu Shalan elected to the PLC in 2006 is listed as member of the Gaza Zakat Committee in official documents from 1995 and 2000.

¹¹⁶ Gaza Zakat Committee (Islamic Zakat Society). 2006. 'Audited financial accounts with clarifications and annex'. 31 December. p. 4: Total annual expenditures: in 2005, NIS 856,383 (roughly USD 230,000); in 2006, NIS 981,432 (roughly USD 260,000); and Gaza Zakat Committee (Islamic Zakat Society). 2007. Leaflet. p. 1-3: total funding for the year 2007 reached 1.5 m USD plus 750,000 USD for orphan sponsorships.

¹¹⁷ Gaza Zakat Committee (Islamic Zakat Society). 2007. 'Cover letter of financial report 2006'. 25 June.

¹¹⁸ Gaza Zakat Committee (Islamic Zakat Society). 2007. 'Cover letter of financial report 2006'. 25 June.

¹¹⁹ Gaza Zakat Committee (Islamic Zakat Society). 2007. 'Cover letter of financial report 2006'. 25 June.

¹²⁰ Gaza Zakat Committee (Islamic Zakat Society). 2006. 'Audited financial accounts with clarifications and annex'. 31 December. p. 6.

¹²¹ Interview, member of the Gaza Zakat Committee, Gaza City, September 2010.

¹²² Interview, member of the Gaza Zakat Committee, Gaza City, September 2010.

Generally, the committee was active in the following fields: orphan sponsorship; social aid programs (cash and in-kind assistance); educational programs (poor student fund and centers for the memorizing of the Quran); medical relief (health insurance programs, medical rehabilitation programs, travel expenses programs in cases where travel is needed to get treatment, programs for those affected by cancer, and programs for those suffering from renal insufficiency); relief campaigns (charity banquets during Ramadan, distribution of cash assistance to deprived families in company with the donors, Ramadan baskets, distribution of *zakat al-fitr*, distribution of Adahi meat, clothing for Aid, school uniforms, school bags and pupil supply, and the restoration of houses in cooperation with international organizations – 19 houses in 2007).¹²³

The Gaza Zakat Committee arranges regular assistance for orphans and pupils from deprived families living or attending the Amal Orphanage and School in Gaza City. The Amal Orphanage was established in 1948 and registered at the Egyptian Ministry of Social Affairs in 1949. Initially, the orphanage was called House of the Arab Homeless Child. The Egyptian Military Administrator acted as president of the orphanage after 1948. Unfortunately since its establishment and up to 1994, no minutes were taken and no financial reports transmitted.

In 2010, the orphanage hosted 50 girls and 80 boys (5 to 18 years old) and ran a school for a total of 600 orphans (only 470 attended classes). Children are supported materially and provided with psychological assistance, sports activities and painting courses.

Case Study 3: Al-Rahma Zakat Committee, Khan Younis (1993)

The al-Rahma Zakat Committee was established in 1993. Sheikh Younis al-Astal, a Hamas member and imam who was elected to the PLC in 2006, played a prominent role in the committee since the beginning. He was also a member of the Khan Younis Zakat Committee since 1989 and acted as a writer in the al-Risalah newspaper that mainly addresses the membership of Hamas.

After the arrival of the PA in 1994, the al-Rahma Zakat Committee requested registration from the PA Ministry of Interior (for the same reasons as the Gaza Zakat Committee). The committee was not granted registration from the PA Ministry of Interior at first, which led them to engage in years of legal battle. They finally obtained registration as an Islamic charitable society in 2003 under the NGO and Local Organizations Law number 1 of the year 2000, coinciding with the weakening of the PA due to the Second Intifada and the deterioration of the PA's relation to Israel. Sheikh al-Astal claimed that before 2003, the PA Minister of Interior let the Islamic societies operate and receive foreign funding, even if they had not yet obtained registration from the PA. They worked under the oversight of the Preventive Security Forces, which needed to supply security clearances before bank accounts could be opened.¹²⁴

¹²³ Gaza Zakat Committee (Islamic Zakat Society). 2007. 'Booklet'. Gaza Strip.

¹²⁴ This is confirmed by this document: PA Ministry of Interior, Directorate for General Affairs, Governorate of Khan Younis. 2002. 'Letter to the gentlemen of the Arab Bank, Khan Younis branch, on opening a bank account for al-Rahma Zakat Committee, Khan Younis'. 13 March: '[...] Based on the agreement of the brother, the deputy of the Interior Ministry to the issue mentioned above: I am pleased to inform your excellencies of the agreement of the Ministry of Interior to open a bank account for the al-Rahma Zakat Committee, Khan Younis (particularly destined for orphan care) provided that there the right to signature is reserved to two of the following three names [...]. Together and with each other we build the mansion of our independent state and of our capital al-Quds al-Sharif. [...] General Director of Public Affairs.'

Regarding the relationship of the al-Rahma Charitable Society to Hamas, Sheikh Younis al-Astal stated that

Hamas did not and does not support NGOs affiliated with it. These NGOs get money from abroad and have separate accounts. The NGOs are for all citizens without any discrimination, yet they play an important role in *da'wa* and in inclining¹²⁵ the hearts [of those who are hesitant] [*ta'leef al-qulub*]. At the same time, the Islamic movement itself organizes many activities on its own, such as summer camps for children and youth. These activities are covered by the movement's core funding.¹²⁶

Total annual expenditures before 2003 can be estimated to have reached between USD 200,000 and 650,000.¹²⁷ It appears that one has also to add about USD one million that were used for sponsorships of families and orphans, and which were coordinated by the zakat committee.¹²⁸ In 2001, the al-Salah Society Gaza funded orphans through the al-Rahma Zakat Committee. In the same year, the Mujamma Islami, Khan Younis and the Holy Land Foundation sponsored Adahi meat.¹²⁹ In 2002, the al-Rahma Zakat Committee declared the following origins of income: local 10%; international 70%; and 'other' 20% [details are not specified in the document].¹³⁰

According to Sheikh Younis al-Astal, the funding for al-Rahma declined after 2003 as a result of political pressure and obstacles facing Islamic organizations abroad that were acting as donors for the al-Rahma Charitable Society. It appears that registration at the PA Ministry of Interior did not prevent this drop of funding. Sheikh Younis al-Astal emphasized that the Charitable Society found sources of income inside the Gaza Strip by opening sports centers, clinics, and running agricultural projects.¹³¹

The aims and activities of the al-Rahma Zakat Committee were presented in the context of the conflict with Israel. This conflict is framed in religious terms and insists on the enmity of the Jewish people to which it refers as the murderers of the prophets. In a 2001 leaflet, the al-Rahma Zakat Committee quotes the Quran 47:38 (Muhammad):

You are the ones called to spend in the way of God. Among you are some who display avarice. But know that those who are greedy are greedy against themselves. God is the rich (self-sufficient) while you are the poor (needy). And if you turn away [*tawallu*] God will replace you with another people that will not be like you.

¹²⁵ *Ta'leef* has the meaning of bringing together separated things, while *ta'leef al-qulub* refers to one of the categories for the use of zakat funds listed in Quran 9:60. It is mentioned by Benthall and Bellion-Jourdan, 2009, p.10: 'Those whose hearts are made to incline [to truth] (*al-mu'allafati qulubuhum*), interpreted as being to help those recently or about to be converted, and/or to mollify powerful non-Muslims whom the State fears, as an act of prudent politics.'

¹²⁶ Interview, Sheikh Younis al-Astal, Board member of al-Rahma Charitable Society, Khan Younis, September 2010.

¹²⁷ The annual expenditures appear to have reached 611,105 USD in the year 2001; 282,205 USD in 2000; and 216,541 USD in 1999. Islamic charity, London. 2002. 'Funding Agreement with al-Rahma Zakat Committee, Khan Younis'. 18 August. (English).

¹²⁸ Interview, Sheikh Younis al-Astal, Board member of al-Rahma Charitable Society, Khan Younis, September 2010.

¹²⁹ Al-Rahma Zakat Committee Khan Younis. 2002. 'Audited accounts for the period of 1 January – 31 December 2001'.

¹³⁰ Al-Rahma Zakat Committee, Khan Younis. 2002. 'Funding Agreement with a British Islamic charity'. 18 August. (English).

¹³¹ Interview, Sheikh Younis al-Astal, Board member of al-Rahma Charitable Society, Khan Younis, September 2010.

The leaflet continues by stating that

In the times in which the murderers of the prophets announced the war against the friends [*awlad'ee*] of God in our holy land, and in the times in which, every day, we say good bye to a group of martyrs, and we embrace more injured and orphans, just like the number of those who do not find an opportunity to work is increasing, it becomes our duty all together to make an effort with our funds [*nujahid bi amwaalina*]¹³², and take as an example the followers of the Prophet [*al-sahaba*] who preferred to give selflessly [*yu'thiruna 'ala anfusihim*] even if they had relatives in need [*hatta law kana bihim khasaasa*]. And those who deprive themselves will be the ones who flourish.¹³³

The al-Rahma Zakat Committee has been involved in the following fields of activities: sponsorship of orphans, students, and people suffering from illnesses; centers for memorizing the Quran; *zakat al-fitr*; in kind aid (such as food parcels, flour bags, sacrificial animals for newly born children, Adahi meat, Islamic woman dresses [*jilbab*], booklets (for schoolchildren), schoolbags, clothes, school uniforms, home tools).¹³⁴

Case Study 4: Zakat committees established by the PA Ministry of Awqaf

After 1994 the PA Ministry of Awqaf started to form and register zakat committees in the Gaza Strip, and established a zakat fund for the Gaza Strip consisting of five employees inside the Ministry of Awqaf. According to many interlocutors, the zakat committees established in this period were appointed by the PA and remained loyal. A representative of an Islamic society in the Gaza Strip argued that the zakat committees under the PA established after 1994 came as part of an effort to limit and compete with the work of the Islamic societies in the Gaza Strip. It then turned out, however, that they had difficulties in accessing funding from abroad as international donors would lack trust.¹³⁵ Representatives of the zakat committees themselves claimed that this interpretation was wrong as the zakat committees under the PA rather sought to play a complementary role to the Islamic societies, for instance by referring beneficiaries to the latter.¹³⁶ The committees close to the PA were registered at the PA Ministry of Awqaf in 1996–97.

Before 2006, there was no internal governance system and accurate estimates of spending were either unavailable or not disclosed.¹³⁷ This changed after 2006, when the PA Ministry of Awqaf came under the control of ministers from the Hamas-led Change and Reform bloc. In 2006, the PA Ministry of Awqaf of the newly elected government imposed a new internal governance system [*nizam dakhili*] on all the zakat committees in the Gaza Strip and the West Bank, standardizing, throughout the oPt, the requirements of the Jordanian zakat law regarding the committees' internal governance.¹³⁸

¹³² Jihad with money [*jihad bi-l-maal*] is opposed to jihad of the self (by fighting a war) [*jihad bi-l-nafs*].

¹³³ Al-Rahma Zakat Committee, Khan Younis. 2001. 'Leaflet: Eight years of giving 1993–2001'.

¹³⁴ Al-Rahma Zakat Committee, Khan Younis. 2001. 'Leaflet: Eight years of giving 1993–2001'.

¹³⁵ Interview, board member al-Salah Islamic Charitable Society, Deir Al-Balah, Gaza Strip, September 2007.

¹³⁶ Interview, board member Jabaliya Zakat Committee Al-Nazlah, Jabaliya, Gaza Strip, September 2007.

¹³⁷ Interview, employee of the zakat fund under PA Ministry of Awqaf from 2000 to 2007 and since 2007 zakat fund Director under the Ministry of Awqaf of the de facto government in the Gaza Strip, Gaza City, September 2010.

¹³⁸ For a summary of this internal governance system, see Schaeublin, 2009, p. 40.

Nuseirat Zakat Committee (1996)

The Nuseirat Zakat Committee was established by appointment from the PA Ministry of Awqaf. The director of the zakat committee is a woman, which appears to be an exception in the oPt as a whole. She recalled the formation of the zakat committee as follows:

In the beginning, there were only two members: the PA appointed president and one other member. They asked me to work as director, because I was motivated by social work and because I had been working as a school principal in Saudi Arabia for 15 years. I was getting a symbolic salary for my work in the committee.¹³⁹

Before 2006, the committee had 15 members including Mahmud Habbash who, in 2009, became PA Minister of Awqaf in the Ramallah government.

In the first years after its establishment, the committee accessed funding from the Emirates Red Crescent. Moreover, the deputy of the PA Minister of Awqaf at the time distributed zakat funds that he obtained in the Gulf via the Nuseirat Zakat Committee. Committee members stated that they received one-off payments from the Ministry such as NIS 5,000 to be distributed among 50 families.¹⁴⁰ There are no accounts on annual expenditures, but they seem not to have exceeded USD 100,000.

When the committee was not able to cover for the needs of those asking for support, they usually referred them to other Islamic societies in Nuseirat that were receiving foreign funding, such as the Nuseirat branch of the Islamic Society or the Noor al-Ma'arifa Society.

With a view to internal governance, in 2006 the zakat committee started to enforce the new governance system that was established by the PA Ministry of Awqaf of the new government of the Hamas-led Change and Reform bloc.¹⁴¹

Deir al-Balah Zakat Committee (1995/6)

The committee was founded after the arrival of the PA in Gaza. The director of the Awqaf directorate in Deir al-Balah called for ten known personalities from Deir al-Balah with a good reputation. The committee was composed of schoolteachers, Islamic scholars [*'ulama'*], doctors and businessmen. The activities of the committee remained marginal. Before 2007, they accessed sporadic funding and in kind aid from the PA Ministry of Awqaf and from organizations in the Gulf (Abu Dhabi and Saudi Arabia). Most of their funding came from inside the Gaza Strip, where they carried out fundraising in the mosques and in cases where they could not help the needy, they would refer them to al-Salah Islamic Charitable Society, which has its headquarters in Deir al-Balah.¹⁴² There are no accounts on annual expenditures, but they appear not to have exceeded USD 10,000.

¹³⁹ Interview, Director of the Nuseirat Zakat Committee, Nuseirat, Gaza Strip, September 2010.

¹⁴⁰ Interview, members and director of the Nuseirat Zakat Committee, Nuseirat, Gaza Strip, September 2010.

¹⁴¹ Interview, members and director of the Nuseirat Zakat Committee, Nuseirat, Gaza Strip, September 2010.

¹⁴² Interview, members of the Deir al-Balah Zakat Committee, Deir Al-Balah, Gaza Strip, September 2010.

Jabaliya City Zakat Committee al-Nazlah (1996)

Before the establishment of the Jabaliya Zakat Committee, elderly men with a good reputation used to receive zakat donations from the local population and arrange the distribution informally. In 1996, several families of Jabaliya got together and decided to build a house on a piece of land that they registered as waqf at the Ministry of Awqaf. This building was to be used to coordinate zakat activities and run projects. There were 60 candidates from the community for the zakat committee who met and elected nine from among them to form the Jabaliya Zakat Committee. The conditions for new members were the following: they were obliged to donate 100 Jordanian Dinar (JOD) from the start and to collect JOD 500 from their relatives; and agree not to receive any salary, while having to pay themselves for the furniture and all the equipment needed at the headquarters of the committee. The committee that was formed included members from different political movements such as Fatah and the PFLP, but also independents. The committee drafted its own internal governance system without being aware of the Jordanian zakat committee model. The Jabaliya Zakat Committee acted simultaneously as an *Islah*¹⁴³ committee.¹⁴⁴

The committee accessed funding through contacts provided by the PA Ministry of Awqaf, but was mostly funded from the local community. In the absence of clear accounts, annual expenditures of the committee can be estimated to have reached about USD 300,000.¹⁴⁵ This is without including a sponsorship program for about 190 poor families of about USD 150,000 per year.¹⁴⁶ The president of the committee stated that in the history of the committee, various family sponsorship programs had been funded from donors in the Gulf, whereby the Jabaliya Zakat Committee would coordinate the registration of beneficiaries. During Ramadan, the Jabaliya Zakat Committee cooperated with other charitable societies, such as the al-Hikma society, on the distribution of Iftar meals that were funded by donors in the Gulf.¹⁴⁷

¹⁴³ *Islah* committees are informal, or semi-formal structures that practice 'sulh', the settlement of conflicts based on customary law with varying importance given to Islamic law. There is a variety of different *Islah* committees, belonging to different political movements or big families and clans ['ashira]. A number of zakat committees established by the PA in the mid-nineties, such as the Jabaliya Zakat Committee were in the same composition acting as *Islah* committee. Other *Islah* committees operated under the umbrella of the League of Scholars of Palestine [Rabita Ulema Filasteen], whose Secretary-General in 2011 was Nasim Yassin. For a detailed account of informal justice structures in the oPt, see Birzeit University Institute of Law, 2006.

¹⁴⁴ Interview, President and members of the Jabaliya al-Nazlah Zakat Committee, Jabaliya, Gaza Strip, September 2010. On informal justice in the oPt, see Birzeit University Institute of Law, 2006.

¹⁴⁵ Jabaliya Zakat Committee. No date. 'Booklet including letters of recommendation'.

¹⁴⁶ The Jabaliya Zakat Committee transferred cash assistance coming from the Friends of Cooperation Foundation [*mu'assasa asdiqa' al-ta'awun*] in the United Arab Emirates to 188 needy families in the region (USD 26,540 every two months, i.e. about USD 140 per family every two months). This is according to a newspaper reports in 2006. Articles reporting on this:

Al-Hayat al-Jadida. 2006. 'Jabaliya Zakat Committee distributes in kind, cash assistance, and food parcels to poor families'. 2 June.

Al-Hayat al-Jadida. 2006. 'Jabaliya Zakat Committee distributes in kind, cash assistance, and food parcels to poor families'. 2 March.

Al-Hayat al-Jadida. 2006. 'The Jabaliya al-Nazlah Zakat Committee implements charitable programmes and distributes aid worth 140,000 NIS'. 31 October.

¹⁴⁷ Al-Hayat al-Jadida. 2006. 'The Jabaliya al-Nazlah Zakat Committee implements charitable programmes and distributes aid worth 140,000 NIS'. 31 October.

The committee was active in the following fields: construction of a charitable complex for services, relief and training purposes; orphan sponsorship; student sponsorship; re-construction of houses for those who have been affected by the occupation; urgent relief including the distribution of food parcels, in-kind and cash assistance, medical relief, and sharing in the overall cost of medical treatment, helping the affected to buy the supply needed for the treatment (such as medical glasses, hearing device etc.) – in cooperation with specialized institutions; coordination of family sponsorships to relieve families who have been affected by the closures and the siege imposed by the occupation; Ramadan activities; Adahi meat provision; a blood bank project; revival of religious and national celebrations, and the [celebrations to] honor the memorizing of the Quran, the recitation centers and its students; building and renovation of mosques; job creation projects in cooperation with the popular committees of the city; the running of an educational center providing services to school pupils, such as remedial courses [*durus taqwiyah*], summer camps, training and relief courses, etc. as well as literacy courses for women.¹⁴⁸

A letter from the Palestinian General Security – General Intelligence Service [*al-mukhabarat al-‘aamma*] of 21 February 2005 endorsed the committee for cooperation:

We would like to inform you that the Jabaliya al-Nazlah Zakat Committee is working according to the laws, having emerged from the Ministry of Awqaf and Religious Affairs. It aims at raising [*nuhud*] [the level of] social, cultural and health aspects in the governorate of North Gaza. It does not belong to any [political] party nor to any political or military *tanzeem*.

We would also like to inform you that all of its financial sources and expenditures are completed according to the standards prescribed by the law.¹⁴⁹

Zeitun Zakat Committee (2006)

The Zeitun Zakat Committee was established in 2006 in the Zeitun neighborhood of Gaza City, when the PA Ministry of Awqaf was under acting Minister Yousef Rizqa (of the Hamas-led Change and Reform bloc). According to the director of an Islamic INGO, the Zeitun Zakat Committee was composed of seven members. Three were Hamas members one of whom acted as the president of the committee. Four were non-Hamas members, but elderly and wealthy personalities well known to the local community. Many committees, such as the Zeitun Zakat Committee, were registered once Hamas came into government. They had been operating without registration from within the mosques before 2006. Again, these committees had not registered prior to 2006 out of apprehension of PA interference.¹⁵⁰ When Hamas came to power, the new government strongly encouraged the registration of zakat committees, especially if Hamas party members were represented on their boards.

¹⁴⁸ Jabaliya Zakat Committee. No date. 'Booklet including letters of recommendation'; Interview, members of the Jabaliya Zakat Committee, Jabaliya, Gaza Strip, September 2010.

¹⁴⁹ PA Palestinian General Security – General Intelligence Service – the President of the Apparatus. 2005. 'Recommendation letter'. 21 February.

¹⁵⁰ Interview, Director of an Islamic INGO, Gaza City, September 2010.

Case Study 5: Mujamma Islami (1973)

The Islamic Complex (Mujamma) was established in 1973 by a group of Islamists and Muslim Brothers and Sheikh Yassin acted as its first president. The Mujamma had a strong focus on the moral and physical education of children and youths, and was licensed by the Israelis in 1979. Some argue that the Israeli authorities supported the activities of the Mujamma because they considered Islamic activism as a welcome counterweight to the PLO, i.e. to leftist and nationalist movements.¹⁵¹ The leadership of the Mujamma was made up by men from refugee families who were 'barred from internal political structures that were the domain of Gaza's old and landed elite. They received a secular education in Egypt and the United States and returned to Gaza as professionals – doctors, dentists, pharmacists, engineers, and educators – with skills desperately needed by the community.'¹⁵² The different origin of the Mujamma founders (not from the land owning elite) may explain why there was no reference to the Ottoman law when the Mujamma was established in the 1970s under Israeli occupation and administration.¹⁵³

The goals of the Mujamma have been framed as follows:

Social relief of individuals and needy and the lending of a helping hand according to possibility; relief and enabling of handicapped with specific needs; health care, cultural and sport support for women and children; mind cultivation and education for the generation through work practice, education and teaching; youth relief and protection [of youth] from deviation [*inhiraf*] through the teaching of the principles of Islam and through filling their free time with physical exercise; relief of individuals of the society, protection from illness and treatment of victims.¹⁵⁴

The Mujamma began to implement various projects, often in rented buildings in the vicinity of mosques, all over the Gaza Strip and established several branch offices in addition to its headquarters in Gaza City. By 2007, the Mujamma had a branch office in the governorate of Khan Younis, as well as a specific section for women's work in the Shujaiyah neighborhood [in Gaza City], a sports club, a group of men and women [social] workers in the society and its branches approaching the number of 320 workers (men and women).¹⁵⁵

¹⁵¹ For implications of the Israeli registration of the Mujamma, see Milton-Edwards, 1996, p. 124-130. 'The official registration with the Israeli authorities of the Mujamma as a charitable society was an act of great significance. It left it free to establish a formidable organizational base for the nascent Islamist movement in Gaza. By legalising and bestowing official legitimacy on the organization, the Israeli authorities were also knowingly allowing the Mujamma to proceed with its political as well as charitable plans. Unlike other Palestinian political factions, the Mujamma was not proscribed and so was free to organise, recruit and receive funds.' p. 124.

¹⁵² Roy, 2011, p. 72.

¹⁵³ The goals are listed as follows: 'Social relief of individuals and needy and the lending of a helping hand according to possibility; relief and enabling of handicapped with specific needs; health care, cultural and sport support for women and children; mind cultivation and education for the generation through work practice, education and teaching; youth relief and protection [of youth] from deviation [*inhiraf*] through the teaching of the principles of Islam and through filling their free time with physical exercise; relief of individuals of the society, protection from illness and treatment of victims.' Al-Mujamma al-Islami, Gaza. 2010. *About us*. Web edition, www.muhammad.org (accessed March 2010).

¹⁵⁴ Al-Mujamma al-Islami, Gaza. 2010. 'About us'. Web edition. www.muhammad.org (accessed November 2011).

¹⁵⁵ Al-Mujamma al-Islami, Gaza. 2007. 'Annual Report 2007'.

Sara Roy holds that, after its establishment, the Mujamma was encouraged by Israel's policy of non-interference and began to provide services that rivaled the state, while the Brotherhood used the Mujamma's institutions to spread the message of reformist Islam. The Mujamma became active in the building of new (non-waqf) mosques.¹⁵⁶ Roy states that

the Brotherhood used the Mujamma as an institutional framework within which to pursue most of its activities. Effectively, this meant that all religious institutions belonging to the Brotherhood (including a growing number of mosques) were under the Center's [Mujamma's] authority and leadership. Composed of seven committees working in preaching and guidance, welfare, education, charity, health, sports, and conciliation. One can say, therefore, that the Mujamma became the base for the development, administration, and control of religious and educational Islamic institutions in the Gaza Strip, under Yassin's supervision.¹⁵⁷

Through the Mujamma, therefore, the Muslim Brotherhood in Gaza was able, in fairly short order, to establish an infrastructure of social institutions based on personal friendships, trust, and group solidarity, cementing its presence and influence at the grassroots level in a manner other political groups found difficult to match.¹⁵⁸

Sara Roy further mentions that the Mujamma created three-member cells throughout the Gaza Strip under a 'chain of command that was hierarchical and authoritarian.'¹⁵⁹ This seems to be precisely the structure that is often described by Palestinians as political *tanzeem*.

Between 1977 and 1987, 'the rate of mosque building [...] increased rapidly. The Mujamma's support of non-Waqf mosque building was funded in part by the Israeli authorities and in part by Saudi and Kuwaiti donors and staffed by imams loyal to Mujamma leader Sheikh Yassin.'¹⁶⁰

The international fundraising of the Mujamma Islami, has been described by Beverley Milton-Edwards as follows:

[In the 1970s and 1980s,] fund-raising was obviously a very important aspect of the Mujamma's work. Each project, whether it was a kindergarten, library, mosque, or clinic needed funds. The residents of Gaza were encouraged to contribute through the system of zakat (a voluntary 7 per cent tax on income). Through the zakat committees in the Gaza Strip, the Mujamma was able to control the funding of projects for the poor.¹⁶¹ Locally raised money could not, however, meet all the expenses incurred by the organization's expanding welfare and charity structure. Other sources of funding were the Gulf States (particularly Saudi Arabia and Kuwait), Jordan (often acting as a conduit for Mujamma funds from the Gulf), the Palestinian Muslim communities of the United States of America and, indirectly, Israel.¹⁶²

¹⁵⁶ Roy, 2011, p. 72.

¹⁵⁷ Roy, 2011, p. 75.

¹⁵⁸ Roy, 2011, p. 73.

¹⁵⁹ Roy, 2011, p. 73.

¹⁶⁰ Milton-Edwards, 1996, pp. 125–126.

¹⁶¹ The Mujamma controlled a significant share of local zakat funds through its social branches. This control was, however, not inclusive, as there were other major Islamic charitable societies competing with the Mujamma for funding (such as the ones presented in this chapter), as well as the zakat committees under the PA Ministry of Awqaf, which were independent from the Mujamma and its leadership.

¹⁶² Milton-Edwards, 1996, p. 127.

According to the President of a zakat committee in the Gaza Strip, the 'Mujamma had a zakat fund belonging to Hamas. It was established long before the first Intifada and accessed funding similar to that of some of the big zakat committees in the West Bank.'¹⁶³

In 1984, the Israeli authorities arrested Sheikh Yassin and five of his colleagues (from the Mujamma Islami). All of them were imprisoned on the charge of possession of arms, membership in an illegal organization (Mujamma Islami) and for receiving funds from Jordan. Sheikh Yassin was released one year later through a prisoner exchange between the Israeli government and the PFLP-General Command.¹⁶⁴ Since 1984, the Mujamma was presided by Ibrahim Yazouri who, like other leaders within the Mujamma, such as Abd al-Aziz al-Rantisi, was among the founders of Hamas in 1988. Many Mujamma leaders became Hamas leaders later.¹⁶⁵

Malka, who refers to the Mujamma as a 'Hamas institution', holds that after Hamas' establishment in 1987, the Islamic movement

inherited a loose network of charitable institutions already in place, which gave it a natural advantage over other Palestinian groups in this arena, the most important of which is the Gaza-based al-Mujamma al-Islami, established in 1973 by Ahmed Yassin and several others who later founded Hamas. As Hamas evolved into the dominant Islamic force in the Palestinian territories, many religious institutions were accepted, to varying degrees, under the Hamas welfare umbrella.¹⁶⁶

The Mujamma appears to be the Islamic institution in Gaza most closely linked to Hamas' political leadership. This does, however, not necessarily imply that the welfare institution was unable to keep up a certain degree of institutional independence and provide services on the basis of needs, even if the link between a hierarchically organized chain of command with three-man committees in neighborhoods may be in a difficult position to keep up the strict separation between humanitarian and political considerations. For this reason, Sara Roy mentions local concerns that the Mujamma was too political for social work.¹⁶⁷ These concerns appear to have been expressed between 1995 and 2000,¹⁶⁸ when Roy conducted her field work on which the 2011 book is based. In 2011, interlocutors from an Islamic INGO stated that the Mujamma played a different role from other Islamic charities and zakat committees, and had to be understood more as a club with a specific focus on education, rather than as a charitable organization with the primary aim of providing services for the most needy segments of society.

Moreover, Sheikh Yassin, the founder of the Mujamma and first leader of Hamas had a reputation in the Gaza Strip as a mediator, and mediation services were offered by the Mujamma.¹⁶⁹ His charismatic leadership left an imprint on the Mujamma and influenced the way in which the charitable society was perceived locally.

¹⁶³ Interview, President of the Gaza Zakat Committee (Islamic Zakat Society), Gaza City, September 2010. The existence of an internal zakat fund inside the Mujamma, has been confirmed by Saqer Abu Hin, president of the Mujamma since 2001. Interview, President of the Mujamma Islami, Gaza City, September 2010.

¹⁶⁴ Milton-Edwards, 1996, p. 115.

¹⁶⁵ ICG Report, 2003, p. 11; Abu-Amr, 1994, p. 16; and Milton-Edwards and Farrell, 2010, p. 60.

¹⁶⁶ Malka, 2007, pp. 104-5.

¹⁶⁷ Roy, 2011, p. 168.

¹⁶⁸ Roy, 2011, p. 6.

¹⁶⁹ Roy, 2011, p. 75.

In this context, however, it is important to mention Sara Roy's account of the Muslim Brotherhood's reaction to the foundation of Hamas. Roy insists that the two political organizations did not become coextensive, as not all Muslim Brotherhood members enjoined the strategic shift towards armed resistance that represented the establishment of Hamas and its military wing.¹⁷⁰ One has to assume that this divide within the Muslim Brotherhood was also reflected among the Mujamma's staff, as well as within other leading Islamic charitable societies, albeit to a lesser extent.

In 1994, the Mujamma came under the institutional oversight of the PA and obtained registration from the PA Ministry of Interior. Even so, the Mujamma was among a number of institutions that were shut down by the PA in 1997. On this occasion, the Mujamma took the PA to court and was allowed to reopen within a year's time. A similar incident took place in 2001.¹⁷¹ Since 2001, the Mujamma is presided by Saqer Abu Hin who, as of 2011, is still in this position. Although the Israeli authorities declared the Mujamma to be an 'unlawful association' in 2002, it has so far not been designated by the US Treasury's Office of Foreign Asset Control (Ofac) as a terrorist organization.

Annual expenditures reached USD 1,268,000 in 2005¹⁷², USD 1,591,000 in 2006¹⁷³, and USD 2,640,000 (Gaza branch) and USD 627,000 (Khan Younis branch) in 2007¹⁷⁴. In the years before 2007, they can be estimated at around USD 2 to 4 million per year.

Case Study 6: Al-Salah Islamic Charitable Society (1978)

Al-Salah was established in 1978 in Deir al-Balah and started to build up trust with donors while providing efficient social and medical services with humanitarian and development aims in the entire Gaza Strip. Ahmad al-Kurd, its 'long time director (through at least 2007) [...] is a well-known figure in the Gaza Strip. An Arabic teacher in the UNRWA schools for thirty years who also taught English at the Mennonite Central Committee, al-Kurd, was elected mayor of Deir al-Balah as a Hamas candidate in 2005 and is currently the Hamas-appointed Minister of Social Affairs.'¹⁷⁵

The Israeli authorities let al-Salah operate, but imposed a strict rule on the organization and sometimes went as far as to raid its facilities. After 1994, al-Salah's relationship to the PA deteriorated. In 1997 and in 2003, the PA closed al-Salah along with other Islamic charitable societies in the Gaza Strip. In both cases, al-Salah took the PA to court and won the case. As al-Salah was in full compliance with the law,¹⁷⁶ they were allowed to continue their activities.¹⁷⁷

¹⁷⁰ Roy, 2011, pp. 24–25.

¹⁷¹ Interview, President of the Mujamma Islami, Gaza City, September 2010.

¹⁷² Al-Mujamma al-Islami, Gaza. 2005. 'Annual Report 2005'.

¹⁷³ Al-Mujamma al-Islami, Gaza. 2006. 'Annual Report 2006'.

¹⁷⁴ Al-Mujamma al-Islami, Gaza. 2007. 'Annual Report 2007'.

¹⁷⁵ Roy, 2011, p. 119.

¹⁷⁶ Interview, President, Palestinian Centre for Human Rights, Gaza City, September 2010.

¹⁷⁷ Interview, General Board and General Director of al-Salah Charitable Society, Jaffa Hospital, Deir Al-Balah, Gaza Strip, September 2010.

By the year 2000, it had evolved into an organization with nine branches, each with their own board. A central board was overseeing the branches. Every three years, 150 volunteers who were on the boards of the branches, as well as a number of administrative employees elected the central board. Al-Salah employed about 350 people and operated with an annual budget of USD 10 million.¹⁷⁸

On 31 August 2001, as a response to crisis resulting from the Second Intifada, the UN Office for the Coordination of Humanitarian Affairs (OCHA) published its first 'Humanitarian update on Gaza Strip and West Bank Issue' (No. 1), in which it included Al-Salah in a 'brief overview of major emergency assistance projects', commenting as follows:

The [Al-Salah] Association implements regular and emergency programs addressing needy persons and orphans. The regular program includes assistance to orphans and their families and assistance to students through the provision of school supplies. Since the beginning of the crisis the Association has implemented food and cash assistance, job creation and house reconstruction and rehabilitation.¹⁷⁹

The same report also outlines similar programs implemented by 'zakat committees including 14 in the West Bank and 16 in the Gaza Strip'.

According to the board members, al-Salah has only worked with bank accounts that were audited from external audit firms, such the accredited audit firm Saba Financial,¹⁸⁰ therefore ensuring full transparency towards the PA. This policy did not change and was applied under Israeli rule, as well as after the establishment of the PA.

In 2000, after the outbreak of the Second Intifada, Saudi Arabia established the Saudi Committee for the Support of the Palestinian Intifada and sought to collaborate with al-Salah to coordinate the distribution of USD 10 million annually in direct payments to those affected by the violent confrontation with Israeli forces. According to al-Salah board members, the Saudis decided to work with them because al-Salah had worked with WAMY (World Association of Muslim Youth, a Saudi based Islamic charity) in the past and had established a relationship of trust with them. Al-Salah claims to have established a 'Higher National Committee' in order to oversee the distribution of the Saudi funds. But secular NGOs such as the Red Crescent Society Gaza (led by the late Haydar Abdel Shafi) stated that they had not been informed of this.¹⁸¹ Reportedly, the committee established by al-Salah included representatives from the PA Preventive Security service. Al-Salah then started to hang up posters in the streets of the Gaza Strip, inviting people to sign up if they thought that they were eligible to receive relief payments. After two years, the PA intervened and took full control of the funds. The Saudis stopped donating funds due to suspicions of corruption and mistrust towards the PA.¹⁸² The Saudi attempt to circumvent the PA in its provision of relief funds had apparently failed.

¹⁷⁸ Interview, General Board and General Director of al-Salah Charitable Society, Jaffa Hospital, Deir Al-Balah, Gaza Strip, September 2010.

¹⁷⁹ UN Office for the Coordination of Humanitarian Affairs (OCHA). 2001. *Humanitarian update on Gaza Strip and West Bank Issue*. (No. 1). 31 August, p. 5.

¹⁸⁰ Roy, 2011, p. 120.

¹⁸¹ Interview, President, Red Crescent Society Gaza, Gaza City, September 2010.

¹⁸² Interview, General Board and General Director of al-Salah Charitable Society, Jaffa Hospital, Deir Al-Balah, Gaza Strip, September 2010.

A similar incident occurred in 2004 when the UAE established a committee that sought to transfer direct relief payments to the population of the Gaza Strip. In this case, al-Salah founded the Group of Friends of the Emirates including personalities from the PA Ministry of Interior, the Gaza Zakat Committee, al-Salah and others. The PA Preventive Security reportedly intervened again and changed the direction of the funding to the Palestinian Red Crescent (under Fathi Arafat).¹⁸³

In 2004 and 2005, al-Salah received USAID grants for equipment purchases and the implementation of civic and social rights programs.¹⁸⁴ Moreover, al-Salah board members stated that in 2005, USAID worked with al-Salah on a project called 'the rights of the woman and the child'. USAID spent one month auditing the accounts of al-Salah and supposedly gave them very good grades for financial transparency and good governance. Sara Roy notes that in 2005 and 2006, the medical clinics run by al-Salah received USD 500,000 annually from regional and international Arab and Islamic foundations, as well as bilateral donors such as USAID and the EU.¹⁸⁵

In 2007, USAID stopped working with al-Salah and the board of al-Salah received a note posted by a US security service stating that al-Salah was on the Ofac list of specially designated terrorist organizations.¹⁸⁶ It is interesting to note that while al-Salah was still on the Ofac list in 2011, the Mujamma and Islamic Society had not been listed.

Prior to 2007, al-Salah Charitable Society was competing for funding from the Gulf with the Mujamma and the Islamic Society.¹⁸⁷ Moreover, it appears that al-Salah and the Islamic Society (both major Islamic charitable societies in the Gaza Strip) had 'little if any institutional interaction, or detailed programmatic knowledge of, one another.'¹⁸⁸ The criteria influencing donors' choice of Islamic charitable institutions are difficult to identify and may include ideology, personal contacts, political considerations, trust, experience of the organization and reputation concerning transparency and integrity. It was stated by the director of a UK-based Islamic charity that the Saudi Committee, trying to by-pass the PA, chose al-Salah as a channel for their direct relief payments for different reasons. Its president at the time, Ahmad Kurd, had good contacts to President Arafat, as well as decades of experience in charitable work and an excellent reputation for professionalism. A prominent political leader, who served on the board of al-Salah, is Abdul Fatah Dukhan (from Deir al-Balah). He was elected to the PLC in 2006 on the Hamas-led Change and Reform ticket.¹⁸⁹

¹⁸³ In the Gaza Strip, there are two separate organization using the Red Crescent emblem: the Palestine Red Crescent Society (with branches all over the oPt), founded by Fathi Arafat, Yasser Arafat's brother; and the Red Crescent Society Gaza founded by Haydar Abdel-Shafi, whose father, Sheikh Muhi ed-Din Abdel-Shafi, served as head of the Higher Islamic Council in Jerusalem.

¹⁸⁴ USAID, 2004. *TAMKEEN Increased Participation by Palestine Civil Society Organizations in Public Decision-Making and Government Oversight. Tamkeen Quarterly Progress Report. Fourth Quarter, 2004.*
USAID, 2005. *Tamkeen Quarterly Progress Report. First Quarter, 2005.*

¹⁸⁵ Roy, 2011, p. 125.

¹⁸⁶ Interview, General Board and General Director of al-Salah Charitable Society, Jaffa Hospital, Deir Al-Balah, Gaza Strip, September 2010. For an extensive list of chosen terror lists and how they are applied in different countries, see Kocher, 2011, pp. 217–220.

¹⁸⁷ Interview with the Director of an Islamic charity in London, UK, 24 March 2010.

¹⁸⁸ Roy, 2011, pp. 133–34.

¹⁸⁹ Malka, 2007, p. 113.

In 2010, al-Salah was running the following activities:

- Assistance (orphans; poor families; disabled children; students);
- Education (a boys' school and a girls' school – each for about 70% orphans and 30% day school children. They adopted the government educational system, i.e. the same methods as in UNRWA schools; camps and events for the pupils, as well as theatre and painting courses; nine kindergartens; psychological support programs for children suffering from war traumata, sexual abuse or domestic violence; yearly trips for orphans to Europe or arranging visits of orphans from South Africa¹⁹⁰);
- Health (five medical centers all over the Gaza Strip offering services for symbolic contributions; Jaffa Hospital in Deir al-Balah – a sophisticated and very well run hospital¹⁹¹); Sports (a football and a tennis club); and
- Development projects (a bakery with 15 employees – part of the bread is offered for free, the rest is sold in the local market; three supermarkets; one tourist resort in Rafah; five water desalination facilities with tanks and trucks for distribution; vegetable and fruit farms; a chicken farm.)¹⁹²

Sara Roy describes a visit to a distressed family she undertook together with a social worker from al-Salah. The social worker, Leila, inquired about the family members' health and organized a visit for the mother to al-Salah's Gaza branch in order to arrange health insurance coverage for the family through the Ministry of Health. Thereupon the family insisted that the social worker and her company remained and eat something. Roy comments:

It was clear to me how powerful these simple acts of assistance were; they created linkages between human beings and between individuals and institutions that mitigated vulnerability, providing recipients with some sense of recourse, some option, in an environment where little if any existed.¹⁹³

Case Study 7: The Islamic Society (Jama'iyah Islamiya – 1976)

The Islamic Society was established in 1976 'by Ahmad Bahar, an *alim* (scholar) and former imam at the Palestine Mosque in central Gaza, and [Ismail] Abu Shanab, who also was a civil engineer'¹⁹⁴ as an off-shoot from the Mujamma Islami. Both became important Hamas personalities after 1987. It was set up as a legally independent entity¹⁹⁵ aiming to preserve the Islamic and Arab identity of the society in the Gaza Strip, 'which was under occupation at that time'. The society set out to care for poor and needy families and for orphans and to take part in the preparation of a generation of Palestinians, so that they may become the building block of a virtuous Islamic society. For this purpose it was working in the following domains: education, social work, sports and health.¹⁹⁶ Besides its headquarters in Gaza City,

¹⁹⁰ According to al-Salah board members in 2010, these trips and visits had been suspended since four years as a result of the siege. They planned, however, to participate in such a conference for children in 2011 in Turkey organized in cooperation with IHH Humanitarian and Relief Foundation.

¹⁹¹ The researcher has visited this hospital in September 2010.

¹⁹² Interview, General Board and General Director of al-Salah Charitable Society, Jaffa Hospital, Deir Al-Balah, Gaza Strip, September 2010.

¹⁹³ Roy, 2011, p. 121.

¹⁹⁴ Roy, 2011, p. 74.

¹⁹⁵ Milton-Edwards, 1996, p. 125.

¹⁹⁶ Islamic Society. 2010. 'Historical overview'. Web edition, www.isocg.ps (accessed November 2010).

it ran branches in the entire Gaza Strip: Nuseirat, Beit Hanoun, Beit Lahya, Jabaliya, Jabaliya Camp, Khan Younis, Eastern villages, Rafah, and al-Sadaqa Sports Club.¹⁹⁷ The aims of the Society were described as follows:

[Provide] spiritual and material service to the Palestinian society within the framework of the Islamic concepts; participate in educational care for children; spread Islamic culture and education, as well as social cooperation between the individuals and the society; build the healthy [*salim*] body of the citizen; participate in the health relief for the local society; deepen the love for the homeland [*watan*], consolidate the belonging to it and encourage the concept of voluntary work in service of the society.¹⁹⁸

Roy in her brief discussion of the Islamic Society notes that it is important to be aware that not everybody involved with Islamic charitable societies had a Muslim Brotherhood or Hamas connection. An employee of a secular Western NGO expressed the view that the Islamic Society ran excellent programs and that this is the institution of his choice when disbursing zakat.¹⁹⁹

Case Study 8: Scientific Council for Salafyia Call in Palestine (1994)

The council was established in 1994 and registered as an NGO at the PA Ministry of Interior. Its president is Sheikh Yassin al-Astal from Khan Younis. He has obtained certification from the Islamic University in Medina, Saudi Arabia, and is mandated by the Saudi Ministry of Awqaf and Religious Affairs to lead the Scientific Council for Salafyia Call in Palestine. The council does not cooperate with other Islamic societies or zakat committees but runs similar activities. Its headquarters are in the outskirts of Khan Younis where they have spacious facilities and a big library. It also has a branch in the West Bank. According to Sheikh Yassin al-Astal, they have never had problems with the PA and have never been subject to closures. During clashes with Israeli or internal Palestinian fighting, they did not get involved in any way, because their ideology prevents them from using violence in the pursuit of their aims.²⁰⁰ The council focuses on religious education according to a very strict interpretation of the Quran and the Islamic Sunna.

We do not have figures on their pre-2007 budgets. In 2009, however, their annual expenditures were about USD 3.1 million (NIS 11 million).²⁰¹ As they have accessed stable funding over the past years, it is probable that their annual funding in the pre-2007 period was similar to 2009.

¹⁹⁷ Islamic Society. 2010. 'Branches'. Web edition, www.isocg.ps (accessed November 2010).

¹⁹⁸ Islamic Society. 2010. 'Aims of the society'. Web edition, www.isocg.ps (accessed November 2010).

¹⁹⁹ Interview, staff of an INGO, Gaza City, September 2010.

²⁰⁰ Interview, employees of the Scientific Council for Salafyia Call in Palestine, Khan Younis, Gaza Strip, September 2010.

²⁰¹ Interview, President of the Scientific Council for Salafyia Call in Palestine, Khan Younis, Gaza Strip, September 2010.

Their activities include humanitarian aid for the needy families; orphan sponsorship; digging of water wells; evening courses in religious science, morals and good deeds; publication of the magazine 'al-Istiqaama'; running of about six mosques in the Gaza Strips and others in the West Bank; and Ramadan activities in the Aqsa Mosque in Jerusalem.²⁰²

According to Sheikh Yassin al-Astal, the Emirati Red Crescent provided funding for about 7,000 orphans whose distribution has been coordinated by the Scientific Council.²⁰³ These numbers concern the post-2007 period.

According to a zakat committee president, the Salafi charitable societies, such as the Scientific Council for Salafyia Call in Palestine, tend to prioritize their followers when distributing aid.²⁰⁴ Generally, people adhering to Salafi ideology and way of life are more likely to turn to Salafi charities for assistance.

Conclusions: Retrospective analysis of the zakat sector in the Gaza Strip before 2007

In the Gaza Strip, Islamic charitable societies have been operational since the 1970s and obtained registration under an Ottoman law. These societies played a much more prominent role in the Gaza Strip than the zakat committees and their services were well appreciated among the people in need of assistance. The Executive Summary of a 2002 report resulting from a Participatory Poverty Assessment Project carried out by the PA Ministry of Planning and International Cooperation in collaboration with the United Nations Development Program (UNDP) states that

A society that was highly praised by the poor is Salah Society, Gaza, which offers in-kind and cash assistance to a relatively large number of needy families, according to information obtained by field researchers. The same applies to Islamic Congregation [Mujamma Islami] that offers food supplies and cash assistance to poor families. Women from Shujaiyah [a densely populated neighbourhood of Gaza City] area say, 'If not for this society (Salah) that offers us some help, we would die of hunger.' Another woman from Zeitun area says, 'the Congregation offers food supplies and money ranging between NIS 100-200 per month. They also exempted my son from paying kindergarten fees because my husband is unemployed.'²⁰⁵

Some of the Islamic charitable societies had internal zakat committees and zakat treasuries, but they did not use the term 'zakat committee' for their main branch, nor their sub-branches.

In the Gaza Strip, zakat committees were established much later than Islamic charitable societies. The two most prominent 'zakat committees' in the Gaza Strip (Khan Younis and Gaza Zakat Committees) were registered during the Intifada by two political institutions that incorporated the cooptation of local religious leadership: the Higher Islamic Council in Jerusalem (under Jordanian and Israeli oversight) and the *Ma'mur al-Awqaf* of the Awqaf Administration in the Gaza Strip (integrated in the IDF Civil Administration). Both committees were aware of the Jordanian zakat law and used it as a reference when drafting their statutes. Jordanian zakat law was, however, never applied in the Gaza Strip.

²⁰² Interview, President of the Scientific Council for Salafyia Call in Palestine, Khan Younis, Gaza Strip, September 2010.

²⁰³ Interview, President of the Scientific Council for Salafyia Call in Palestine, Khan Younis, Gaza Strip, September 2010.

²⁰⁴ Interview, President of a zakat committee in the Gaza Strip, Gaza Strip, September 2010.

²⁰⁵ Participatory Poverty Assessment (PPA) Project, 2002.

Moreover, the Gaza and the Khan Younis Zakat Committees were described as instances of political pluralism by a variety of interlocutors from different political and professional backgrounds. They were run by people who enjoyed the respect of their local community, such as imams, qadis, doctors, businessmen and others. While certain members were said to be 'apolitical', others were known to be members or sympathizers of Hamas, Fatah or the PFLP. Both committees ran activities successfully and had an excellent reputation in the Gaza Strip.

After 1994, the PA Ministry of Awqaf established zakat committees in the Gaza Strip. These newly established committees appear to have included PA employees, businessmen, imams and doctors, and have accessed funding through the contacts of the Deputy Minister of Awqaf who was based in Gaza and travelled regularly to the Gulf. The modalities of their formation varied. While committees as the Nuseirat Zakat Committee have been formed by a top-down initiative of a PA representative, the case of the Jabaliya Zakat Committee illustrates quasi-democratic selection procedures on a local level. In spite of different composition procedures, most of these committees were seen as directly belonging to the PA and did not act as semi-state institutions autonomously accessing international funding, as was the case for the West Bank zakat committees.²⁰⁶

The size of these new committees never matched the size of the Khan Younis or the Gaza Zakat Committees. While some among them, such as the Jabaliya Zakat Committee, ensured regular financial reporting and played an active role in their community running a number of projects of considerable size, other committees had difficulties with access to funding and were not providing financial reports to the PA Ministry of Awqaf on a regular basis. According to a former Minister of Awqaf, there was no prescribed internal governance system used by the Gaza Zakat Committee prior to 2006. Generally, these smaller committees played an important role as an access point in their community for people in urgent need. Following up on requests for assistance, they coordinated support, often by referring them to Islamic charitable organizations or by providing lists of beneficiaries to INGOs.

Governance of the pre-2007 zakat sector

Significant amounts of funding reaching the zakat committees and Islamic charities in the Gaza Strip needed the prior approval of Israeli authorities and, after 1994, the green light from the PA Preventive Security Forces. The establishment of Islamic charitable societies since the 1970s, and the foundation of zakat committees since the late 1980s, took place with the consent of the Israeli authorities. This can be explained by the fact that the Israeli authorities, as the occupying power, were obliged to pay for the civil administration in the Gaza Strip until 1994, the date when the PA, funded by foreign governments, gradually started to take over the administration of the oPt. Before 1994, the Israeli civil administration had seemingly welcomed foreign Muslim donors paying for social services in the Gaza Strip through the Islamic charitable societies and the zakat committees.

In the Gaza Strip, the Israeli authorities did not effectively co-opt the traditional religious leadership (representing the prominent families of the Gaza Strip) as they kept the Awqaf Administration under the *Ma'mur al-Awqaf* – a body inherited from the Egyptians in 1967 – relatively marginal. In contrast, the Israeli authorities provided room for Islamic charitable societies with direct relations to the Muslim Brotherhood (al-Salah, al-Mujamma and the Islamic Society) to flourish in an attempt to counter Arab Nationalist movements.

²⁰⁶ See Schaeublin, 2009, p. 33.

After 1994, the PA repeatedly shut down Islamic charitable societies perceived as affiliated to Hamas and Islamic Jihad, while the zakat committees and the Scientific Council for Salafiya Call in Palestine remained untouched. Before 2007, it seems that the Salafiya Call was given little attention by the PA, which did not oppose Saudi Arabian influence in the oPt.²⁰⁷ The two main waves of closures affecting Islamic charities took place in 1997 and 2003.

The attacks of 11 September 2001, as well as the electoral victory of the Hamas-led Change and Reform bloc in 2006, are the two major events which raised the pressure on Islamic charitable societies and zakat committees on an international level. In 2002, the Israeli Minister of Defense outlawed a number of Islamic charitable societies and zakat committees, as well as a number of their international donor organizations. Among these organizations were the Khan Younis Zakat Committee, the Mujamma Islami, al-Salah Charitable Society²⁰⁸, the Islamic Society, al-Rahma Charitable Society for Children in Gaza City (different from the al-Rahma Charitable Society in Khan Younis mentioned above), and al-Noor Prisoner Society.²⁰⁹

The channeling of foreign funding played a crucial role in local politics of the Gaza Strip. Ability to direct the funding is vital to obtain and exert political power. To a larger extent than in the West Bank, local zakat organizations in the Gaza Strip were in need of political cover to access and receive international funding. Unlike in the West Bank where there was a largely dispersed zakat committee system, the institutional landscape in the Gaza Strip was characterized by existence of a small number of big Islamic charities, each running several sub-branches responsible for distribution of international funding and the collection of local donations. These operated in parallel to the PA Ministry of Awqaf and its zakat committees. In addition to this, the complex legal situation of registration left the zakat sector legally dispersed and more exposed to allegedly arbitrary interventions by security services. Moreover, personal contacts in the Arab Gulf were crucial in accessing zakat and sadaqa funding.

Political movements and the zakat sector – the question of ‘affiliation’

The following paragraphs test Levitt's ‘pyramid’ model, Benthall's ‘emic’ model – two contesting interpretations of the relationship between the zakat committees and the political movement Hamas – against empirical evidence resulting from fieldwork in the Gaza Strip. In doing so, the analysis will include and draw on Roy's observations.²¹⁰ In this context, the term ‘affiliation’ is central but often used without clarity as the word bears various meanings. ICG has problematized the term of affiliation in the context of Islamic social

²⁰⁷ After 2007, the leadership of the Salafyia Call in Palestine has been expressing its support for President Abbas whom it considers to be the sovereign leader who needs to be respected, even if they do not approve of his policy, in order to avoid political turmoil. This ‘alliance’ of the Saudi backed Salafyia Call and the PA, may be an expression of wider regional tensions between Iran and Saudi Arabia over influence.

²⁰⁸ The only one that was subsequently listed by Ofac as a Specially Designated Terrorist Organization in 2007.

²⁰⁹ Israeli Minister of Defense Binyamin Ben Eliezer. 2002. ‘Amendment to the declaration on an unlawful organization. Under the Defense Regulation (State of emergency) 1945’. 25 February.

²¹⁰ See Roy, 2011.

welfare activism in the oPt.²¹¹ In the light of accusations against zakat committees and Islamic charities, we suggest an analysis that is based on a set of possible meanings that are at stake when one says that a Palestinian zakat committee or Islamic charitable society is 'affiliated' to a political party:

- 1) Control of specific decisions by a political party;
- 2) The presence of a majority of board members who are political activists for the same party;
- 3) Overlap of membership, i.e. the presence of political activists (not a majority) on the management boards of Islamic charities or in zakat committees;
- 4) No connection with a political party except as regards the private orientations of individual committee members;
- 5) Use of zakat institutions as a cover to channel funds to be used for political or military purposes (e.g. providing specific benefits for families of political activists and combatants in case of their killing or arrest as political prisoners, or to induce individuals to assist political activity);
- 6) Discrimination among beneficiaries of relief services according to their political orientation or religious identity;
- 7) Use of zakat committees to mobilize beneficiaries into political action;
- 8) Use of relief services to gain political support among the population by taking credit for activities and distributions; and
- 9) Any coordination through an umbrella body (possibly connected to a political movement) as opposed to discrete decision-making by each charity and mutual competition for external funds.

The following section provides an analysis of the findings on the Gaza zakat committees and Islamic charities according to the different possible meanings of 'affiliation.'

1) Control of specific decisions by a political party

The ways in which, prior to 2007, political networks or *tanzeem* structures were able to influence the policies of a charitable society or a zakat committee are manifold. In spite of many overlaps in personnel between Hamas and Islamic charitable societies, these societies did not officially display Hamas' political color, although such a color might have been commonly known. In exceptional cases, political networks were able to influence the composition of the list of beneficiaries that would access social relief. If this discrimination was, however, perceived as such by the local population, it damaged the reputation of an Islamic charitable society and, in turn, the reputation of the interfering political party. This would be different in a situation of acute need for aid, combined with a monopoly on distribution held by a single dominant political party, which uses the people's dependency on aid to oblige them to remain loyal to the political leadership.

²¹¹ 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?'

Before 2007, political movements, as well as secret services, exerted a form of passive control over these institutions by controlling, in varying degrees, their access to funding. With respect to the internal policies of an Islamic charitable society or zakat committee involved in running clinics and schools, it appears that the focus of political actors, such as the Hamas political leadership, consisted of enabling these institutions to be run in the most professional way possible.

The study of media coverage conducted by Abu Saif concluded that the activities of Islamic charitable societies and zakat committees stirred almost no controversy prior to 2007.²¹² Roy goes as far as to state that

[o]ften what defined 'Hamas' institutions as Islamic was not necessarily the overt practice of Islam or adherence to Islamic rules but the areas in which they worked and the quality of care and practice they brought to those endeavours. Islamist institutions came to be defined by their willingness to reach out to all sectors of the population, rejecting the clientelism that often characterized their secular counterparts and that Palestinians came to reject.²¹³

Moreover, no institutional charters of Islamic charitable societies or zakat committees prior to 2007 make any references to political movements: instead they tend to emphasize the apolitical nature of their organization. The case of the al-Rahma Zakat Committee is exceptional in this regard, as its leaflet displays open hostility to the Jewish people and frames the donation of funds to its projects within the political context of the occupation and the proclaimed religious duty to resist it.

In general, it is extremely difficult to assess if and to what extent political movements and networks interfered in the decisions of charitable boards due to a certain degree of concealment in the work of such semi-official political (or *tanzeem*) networks.

2) *The presence of a majority of board members who are political activists for the same party*

The presence of political activists on boards of zakat committees (a) and charitable societies (b) varies.

a) Zakat committees in the Gaza Strip often united personalities with different political orientations. Political orientation, however, did not impact the nature of activities in any significant way, even in organizations where such a majority might have existed. A media study on the zakat committees in the oPt conducted in 2010 stated that 'before the 2006 elections, the question of who administrated the zakat committees was not a matter of concern for the nationalists (Fatah, PFLP). The committees as the reports show were perceived as social and religious institutions that did not impact

²¹² Abu Saif, 2011. This media study, commissioned by the CCDP in parallel to this Working Paper, reviews the media discussion around the struggle over the zakat committees in Palestinian media, mainly after the 2007 internal split. It scrutinizes the main newspapers in the Gaza Strip and the West Bank, in addition to the main news wires. These are: Al-Ayyam, Al-Hayyat Al-Jadida, Al-Quds, Ar-Risala, Al-Istiqlal, Wafa, and Maan Safa news wires. The study analyzes the main media resources both in West Bank and in Gaza Strip in the period 2007-2010, with occasional references to the coverage in previous years, mainly 2005-2006.

²¹³ Roy, 2011, p. 186.

the political system. Thus their role in helping the needy was appreciated and their news attractive for reporting.' Only after victory of the Hamas-led Change and Reform bloc in the 2006 PLC elections, did media reports start to indirectly associate the committees to Hamas' network.²¹⁴

A Fatah member who held the position of Director of the Awqaf Administration of the PA Ministry of Awqaf in the Gaza Strip from 1994 to 2006, confirmed this analysis:

The presence of *tanzeem* people in the zakat committees was known but never led to any controversy before 2007. Many committees had Hamas, Fatah, PFLP members and other prominent personalities in them. In the context of zakat, people did not care about the *tanzeem* belonging of individual members. [...] Zakat committees before 2007 were not perceived as having a clear political belonging. Instead, political movements tended to use NGOs [under the Ministry of Interior] for *tanzeem* purposes.²¹⁵

Nevertheless, this did not avoid the presence of *tanzeem* personalities within the zakat committees, as political movements had an interest to either place *tanzeem* members in the zakat committees or convince zakat committee members to join their movement. This specifically applied to the successful zakat committees in major cities, such as the Gaza Zakat Committee and the Khan Younis Zakat Committee. However, the presence of '*tanzeem* people' does not appear to have had an impact on the professionalism of these committees.

Few of the religious leaders (sheikhs) in the zakat committees had leanings to Hamas and appear to have started to adopt a more political role over time, while others in the zakat committees stayed away from politics. In 2005 and 2006, members of zakat committees ran for elections. Several members of zakat committees were elected on the Hamas-led Change and Reform Ticket. In exceptional cases, such as the Gaza Zakat Committee, there has been a Fatah member on the board who was elected to the PLC in 2006.

After the establishment of Hamas in 1988, the Islamic movement tried to win local sheikhs for the movement. A significant part of local sheikhs remained, however, skeptical of Hamas. While many of the Islamic charitable societies have been close to Hamas and supportive of its political project, the zakat committees represented different political orientations and were not obedient to Hamas before 2007, even if some members may have shared Hamas' views.²¹⁶

b) The case of the major Islamic charitable societies is different. Especially the Mujamma stands apart as an organization with major overlaps to the political activism of the Muslim Brotherhood and since 1988, Hamas. Sheikh Yassin, the Mujamma's charismatic founder, who later rose to become Hamas' political leader until his assassination in 2004, left a lasting imprint on the image and tradition of an institution.

²¹⁴ Abu Saif, 2011.

²¹⁵ Interview, Gaza-based Deputy Minister of Awqaf of the PA in Ramallah and Fatah member, Gaza City, September 2010.

²¹⁶ Interview, Gaza based Deputy Minister of Awqaf of the PA in Ramallah, Gaza City, September 2010; Interview, zakat committee members, Gaza City, Nuseirat, Jabaly, Khan Younis, Deir Al-Balah, Gaza Strip, September, 2010; Interview, ICRC Staff, Gaza Strip, September 2010.

The Islamic Society and al-Salah were traditionally close to the Muslim Brotherhood including overlaps of members. Roy states, however, that not everybody who was involved in these charities necessarily had Muslim Brotherhood connections.²¹⁷ In general, their focus was on programmatic work and the provision of needed services delivered with a high degree of professionalism.

With the foundation of Hamas in 1988, many Muslim Brothers who were active in Islamic charitable societies became politically active within Hamas. In spite of this, a distinction between Hamas and the Muslim Brotherhood remained. Before the outbreak of the second Intifada, Gunning wrote:

[...] it seems that the two organizations have more or less merged, effectively forming three sub-groups: one consisting of those Brothers who are uncomfortable with the direction Hamas has taken (who may well have turned their backs on the new Hamas-Brotherhood organization and sought refuge in the charities and mosques), one consisting of those Hamas activists/supporters whose ideological commitment is considered too shallow for positions of ideological authority, and one consisting of those Brothers-turned-Hamas-activists and those Hamas-turned-Brothers whose ideological commitment is beyond doubt.²¹⁸

The fact that some Muslim Brothers were discontented with Hamas' political role but nonetheless remained active in charities and mosques is an important indication as to the wider structure of Islamic social welfare activism in the Gaza Strip that effectively transcends the narrow boundaries of party political loyalties. When looking at the political context of the oPt, it remains important to differentiate between the Muslim Brotherhood and Hamas.

3) Overlap of membership, i.e. the presence of political activists (not a majority) on the management boards of Islamic charities or in zakat committees

For a discussion of these overlaps of membership, see point 2 above.

4) No connection with a political party except as regards the private orientations of individual committee members

Most Islamic charitable societies and zakat committees prioritized serving a population increasingly in need of relief, including social and medical services, based on professionalism and operating in compliance with the PA.²¹⁹ This indicates that there was room, in the Gaza Strip, for professional 'Islamic' institutions whose members had no political affiliation, but a good reputation within the community.

²¹⁷ Roy, 2011, p. 74.

²¹⁸ Gunning, 2000, p. 45.

²¹⁹ Roy, 2011, pp. 132–144.

5) Use of zakat institutions as a cover to channel funds to be used for political or military purposes (e.g. providing specific benefits for families of political activists and combatants in case of their killing or arrest as political prisoners, or to induce individuals to assist political activity)

Such accusations were repeatedly voiced by the Israeli and the US governments, as well as by the PA, while representatives of Islamic charity organizations systematically denied such charges.²²⁰ So far, no evidence of a charity involved in the funding of a militant or overt political activity has come to our attention. Gunning confirms that the welfare sector, affiliated in various degrees to Hamas, was kept completely separate from its resistance fundraising.²²¹ He claims that Hamas did not need to rely on charitable funds for political or military activities, as funds for such activities were readily available elsewhere including from illegal sources such as funds derived from alleged money laundering and smuggling in South America.

In the first and second Intifada, zakat committees and Islamic charities focused on providing relief for Intifada-related injuries. Al-Salah would, for instance, arrange for injured children to receive treatment abroad.²²² Palestinian Islamic social welfare activism, with its focus on the care for orphans,²²³ provided efficient relief for families who lost their breadwinners. As in the case of the West Bank zakat committees, '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.'²²⁴ There are accounts of reward payments for families of individuals whose son or daughter committed a suicide attack against the Israeli population. These were, however, not channeled via zakat committees or Islamic charities but through other informal and formal channels, such as the Shahid Fund established by Arafat and run by the PA. Arafat had apparently agreed that this fund could be used to support the families of suicide bombers even if they were Hamas members.²²⁵ Milton-Edward and Farrell mention that Saddam Hussein was ready to pay as much as USD 25,000 rewarding families for a suicide attack of one of their members.²²⁶

During an interview, the president of the Gaza Zakat Committee told a story. Returning to Gaza from Egypt one day, he was held up by Israeli security forces:

The Israeli took me to a room to be interrogated. [After questioning me about the work of the Gaza Zakat Committee,] I asked them: 'Your criticism is that this money [the charitable funds received from abroad] went to Hamas?' They said: 'Yes.' I said: 'There are two Hamas: the movement and their families. You feed the Hamas members in your jails, and we look after their families.'²²⁷

One should equally note that the political movements have social wings providing their own services often with a straightforward political color. The Hamas social wing for example offers support to political prisoners and families; members of Hamas killed in

²²⁰ See Roy, 2011; Milton-Edwards and Farell, 2010, pp. 170–71.

²²¹ Gunning, 2008, p. 101.

²²² Roy, 2011, p. 82.

²²³ See e.g. Schaeublin, 2009, pp. 23–24.

²²⁴ Schaeublin, 2009, p. 23.

²²⁵ Benthall, 2008, p. 11, fn. 15.

²²⁶ Milton-Edward and Farell, 2010, p. 140.

²²⁷ Interview, President, Gaza Zakat Committee (Islamic Zakat Society), Gaza City, September 2010.

confrontations with the IDF; and social relief services,²²⁸ such as summer camps or meat distributions in poor neighborhoods that are implemented under the auspices of Hamas. The leaflets advertising for these summer camps bear only the Hamas logo, without any mention of a zakat committee or an Islamic charitable society.

6) *Discrimination among beneficiaries of relief services according to their political orientation or religious identity*

Interlocutors agreed that, prior to 2006, discrimination by Islamic societies and zakat committees among beneficiaries and the serving of their political constituencies was the exception rather than the rule. Hamas ran, however, its own social activities distinct from the activities of the Islamic charities.

The major zakat committees and mainstream Islamic charities were committed to professionalism and surely sought to avoid being seen as partial in their distribution of aid, as this would have damaged not only their credibility as institutions but also that of board members who were political figures. Some of the smaller zakat committees under the Ministry of Awqaf were run on a more informal basis, whereby it seems that people in the personal network of the committee members may have had an advantage in accessing aid. Generally, it was noted that the informality of the work of charitable societies and zakat committees tended to increase the risk of discrimination as a result of structural factors, which were less linked to intended forms of discrimination along political lines. As the case of the Scientific Council for the Salafya Call in Palestine illustrates, there can also be structural discrimination along doctrinal lines. Even though the charitable projects of the Salafya Call may not be actively discriminating among beneficiaries, their services are likely to benefit their own followers to a larger extent.

7) *Use of zakat committees to mobilize beneficiaries into political action*

There is a risk of misusing the dependency of the beneficiaries to buy political loyalties. The degree to which this has been the case among Islamic charities before 2007 and how these loyalties would have translated into mobilization is difficult to evaluate. A study of local media coverage of the zakat committees and Islamic societies,²²⁹ conducted over the period from 2005 to 2010, did not find critical reports of political recruitment via zakat committees or Islamic societies. Jamil Hilal, a sociology professor at Birzeit, noted that

The most important 'tools of political mobilization' were the mosques, the Islamic charities and the political and military *tanzeem*. The zakat committees played a very marginal role in this, as they have a more purely religious role linked to charitable work. Nevertheless, the zakat committees fit into the overall strategy of working towards a more observant society.²³⁰

Mosques run by Islamic charities are likely to have played a role in mobilizing people to take place in rallies and similar political events.

²²⁸ Interview, staff of an Islamic INGO based in the UK and working in the Gaza Strip, London, July 2011.

²²⁹ Abu Saif, 2011.

²³⁰ Interview, Prof. Jamil Hilal, Birzeit University, Ramallah, West Bank, 27 June 2010.

Sara Roy argues that Hamas was unable to translate social services of affiliated NGOs into political action and lists a number of reasons for this fact, such as the constant impact of the Israeli occupation, as well as Hamas' inability to impose a clear-cut collective ideology in the light of the movement's need to incorporate a variety of differing religious and cultural concerns among its supporters.²³¹

After 1994, Hamas wished to avoid an open confrontation with the PA and shifted its focus to the social sector. 'Rather than ideologize Islam, Hamas did the opposite – it de-ideologized Islam in the name of political survival – shifting its attention to social sector work as its primary focus and widening the scope of what it meant to support Hamas'.²³² This meant that anyone who teaches Islamic values was deemed to be supporting Hamas even if he was not a member. Based on these findings, Roy asserts that the 'work of the Islamist social sector was not automatically associated with an ideological, Islamist agenda, a fact that challenges the notion of an Islamist project at the social level. [...] Palestinians were able, in effect, to keep political Islam at bay, challenging the facile notion that their political support could easily be purchased through the mere provision of services.'²³³

8) Use of relief services to gain political support among the population by taking credit for activities and distributions

The importance of charitable work for gaining political support may well be exaggerated. In fact, there are almost no media reports prior to 2007 that have come to our attention in which political movements take credit for the work of zakat committees. In the aftermath of the 2006 PLC elections, it was argued that Hamas monopolized Islamic icons and, therefore, indirectly benefited from the good reputation of the zakat committees and Islamic charitable societies. The former PA Minister of Awqaf, Sheikh Jamal Bawatnah, commented on this and criticized Hamas by saying that 'the religious people have the right to speak about politics because religion is politics and the Palestinian people are religious by nature. However, it is not the right of anybody to wear the dress of religion to reach political goals.'²³⁴

One could also argue that the Hamas-led Change and Reform bloc profited in the 2005 and 2006 elections, as it was seen as a political force enhancing the Islamic charitable sector whose services were widely appreciated. However, successful social initiatives of any given Islamic charitable society or zakat committee were not seen as 'Islamic' because of overt political links, but rather due to the Islamic institution's 'mission of charity and emphasis on serving the poor, stronger sense [than that of other social institutions] of internal solidarity and teamwork, high degree of volunteerism, and kinder, more personal manner of dealing with beneficiaries.'²³⁵

Against this background, it is impossible to deny that there is a public relations value of zakat committees and Islamic charitable societies, which benefited Hamas in the 2005 and 2006 elections, where the Islamic movement tended to claim a monopoly of the Islamic religion, equating being a good Muslim with voting for Hamas. How important this factor was in reality remains, however, debatable.

²³¹ Roy, 2011, pp. 180–86.

²³² Roy, 2011, p. 181.

²³³ Roy, 2011, p. 183.

²³⁴ Abu Saif, 2011.

²³⁵ Roy, 2011, p. 176.

9) Any coordination through an umbrella body (possibly connected to a political movement) as opposed to discrete decision-making by each charity and mutual competition for external funds

The landscape of Islamic institutions in the Gaza Strip, prior to 2007, was marked by a few large Islamic charitable societies with sub-branches and zakat committees under the PA Ministry of Awqaf. There was no centralized body of control that would validate Levitt's pyramid model. The Mujamma was, however, close to an organizational structure linked to Hamas' political wing through the overlap of personnel and the possible blurring of the line between Hamas' political *tanzeem* and the Mujamma's three-men committees under the hierarchic chain of command of the Mujamma's leadership that merged with the leadership of Hamas after its establishment in 1987/88.

A study of the zakat sector written by Jaber Alaawa²³⁶ suggested that more coordination among Islamic charities and zakat committees in the Gaza Strip would be beneficial, but difficult to realize mainly because of mutual competition.²³⁷ This provides a similar picture to the one Sara Roy's draws in her book, where she states that prior to 2007

several Hamas and ISI [Islamic social institution] officials [...] openly admitted that the Islamists and the Islamic movement as a whole had no overarching organizing social vision or program that served as a framework for institutional development or program planning (a problem afflicting the secular nationalists as well). The lack of a mobilizing vision within the Islamic sector linking social programs to a social plan – itself reflecting the absence of a centralized directive authority – revealed the absence of long-range thinking or planning at a macro level, difficult under an increasingly oppressing and dislocating occupation.²³⁸

We can therefore conclude that plans to establish a 'pyramid' model, i.e. an integrated social sector under the centralized command of Hamas' political leadership, have failed.

The political environment of Islamic charities in the oPt can be compared to other contexts. Bruno De Cordier has put forward a model explaining the social service network around the Indian Islamist party Jamaat-e-Islami Hind (JIH), based on fieldwork in the Indian city of Meerut. He shows that the JIH was linked to Islamic NGOs through overlap of personnel. Next to JIHs social service wing, there were a number of countrywide core NGOs and local and state-based affiliated NGOs. De Cordier argues that 'the setup of a decentralized network of autonomous units and organizations rather than institutions closely integrated in the party structure and hierarchy is not only a practical choice, but also a way to ensure that the social activities do not collapse at once in case the JIH is outlawed, as it has been at times during its existence.'²³⁹ In contrast to the Islamic charities and zakat committees in the oPt, the JIH social wing ran a 'Vision 2016 Program' and a 'Human Welfare Trust' that, according to De Cordier's findings, had overall supervision over the implementation of projects in cooperation with various NGOs. In the zakat sector in the oPt, no evidence points to the existence of such a centralized structure prior to 2007, even if the Mujamma played a central role in Muslim

²³⁶ He is a former student of business administration at the Islamic University in Gaza who later worked as director of the Gaza branch of al-Salah and who was working, in 2010, as the director of the politically independent Haifa Medical Clinic in Gaza.

²³⁷ Jaber Alaawa, 2007.

²³⁸ Roy, 2011, p. 184.

²³⁹ De Cordier, 2010, pp. 484–83.

Brotherhood-backed social welfare activism in the Gaza Strip since the 1970s. There were surely forces within the Mujamma aspiring to an extension of central control, an ambition that, according to Roy, failed.

Prior to 2007, the Islamic social welfare institutions were decentralized and affiliated in various degrees to different political movements. Zakat committees were often composed of personalities with different political backgrounds, while Islamic charitable societies generally appear to have been linked to the Muslim Brotherhood, Islamic Jihad, or Salafis. The International Muslim Brotherhood²⁴⁰ may have exerted a certain amount of political pressure on boards of zakat committees and Islamic charitable organizations, by favoring (financially and politically) certain members of the board over others, or certain committees over others. However, given the various sources of funding readily available to zakat committees, this political weight is likely to be overestimated. ICG noted that it may well be true that Islamic charities in the Gaza Strip were transparent structures in strict compliance with the PA, but that Hamas, nonetheless, had a direct role in the development and financing of Islamic social welfare organizations in their start up phase, while continuing to play an indirect role in the financing of those loosely affiliated organizations.²⁴¹ Foreign individuals and institutions may have been encouraged to channel funds upon recommendation of Hamas activists and sympathizers.

Malka argues, in a similar way, that the Mujamma in Gaza began to take control of zakat committees and other Islamic institutions by appointing people from its political wing to key positions in those institutions.²⁴² He also argues that in spite of the Mujamma's important role, there is no central organizing body for charities affiliated with Hamas. Rather, there are numerous institutions, such as the zakat committees and others, tied by a common worldview and the ambition to work towards a 'religiously observant and strong Muslim society'. Regarding the links between Hamas and the zakat committees, he states that the 'most important link between zakat committees and Hamas is found in the political and religious leanings of the leadership and boards of the committees. Some may identify openly with Hamas, while others may try to maintain some independence.'²⁴³

The specificity of the Palestinian case and the ongoing occupation and dispossession needs to be taken into consideration when we try to understand the history of the zakat sector in the oPt. The existence of wide and influential Islamic charitable societies in the Gaza Strip such as the Mujamma may, in part, support Matthew Levitt's explanation that Islamic social welfare activism was somehow integrated into a broader institutional structure uniting Hamas' military, political and social wing with charitable institutions. In contrast, a number of scholars insist on a clear institutional distinction between most Islamic charities and zakat committees on the one hand, and Hamas' political and military wing on the other.²⁴⁴ Moreover, it could be argued that even if parts of Hamas' political leadership were attracted to the idea of building a pyramid structure, whereby the Islamic social welfare sector would

²⁴⁰ We lack as clear definition of the International Muslim Brotherhood. Certain zakat committees in the West Bank, however, have recognized the political weight of the International Muslim Brotherhood. Pre-2007 committee members stated that, at times, it was easier to access funding from international sources if you had a leaning towards the Islamic movement, i.e. the local Brotherhood (Schaeublin 2009, pp. 55 and 62).

²⁴¹ ICG, 2003, p. 12.

²⁴² Malka, 2007, pp. 106–107.

²⁴³ Malka, 2007, p. 107.

²⁴⁴ See 'Introduction'.

be centralized under its command, evidence from the Gaza Strip suggests that such attempts have widely failed. Roy supports this conclusion and outlines the critical reason for the success of Islamic charitable institutions:

[T]he most common feature of I[s]lamic S[ocial Welfare] I[nstitutions] was their decentralized and local character. ISIs existed in a decidedly local construct and assigned considerable value to a localized milieu. They deliberately resided in and near their client base – a feature with a long history – which facilitated access and fostered structural connections with the community that were absent in the larger society, especially in Gaza [...].²⁴⁵

According to interpretations of Islamic charitable societies and zakat committees, as advanced by Levitt, charitable work is a means used by Islamists to gain political power or to further terrorist aims. Others, such as Benthall and Roy, perceive Islamic charitable activities as a part of a project that goes beyond short-term political gains and consists of visions that vary within movements such as the Muslim Brotherhood. These visions include an observant Islamic society, modernized infrastructure and public institutions, as well as the eradication of poverty.

The Jordanian zakat committee model

The study of the West Bank zakat committees came to the conclusion that in spite of a competition between Hamas and Fatah over influence in the committees, there used to be a mutually agreed, implicit 'hands-off' policy preventing any of the movements from interfering politically in or through the zakat committees.²⁴⁶ This 'hands-off' policy before 2007 meant that the activities of the zakat committees were to be kept 'beyond factional politics'. There were, however, members of political movements represented in the committees. The Jordanian zakat law provided the PA, Jordanian, and Israeli intelligence with the capacity to closely oversee the zakat committees, which provided regular financial reports and were required to ask several intelligence apparatuses for their consent when appointing new members to the board. The Jordanian zakat law, it was argued, prevented excessive *tanzeem* influence in the zakat committees and ensured financial transparency, while still allowing for a high degree of local autonomy.²⁴⁷

This model was, however, never applied in the Gaza Strip, even if a number of the first committees used the Jordanian zakat law as a model when drafting internal reports. The zakat committees in the Gaza Strip, with a few exceptions, appear to have followed a less strict policy of financial reporting, and enjoyed a much lesser degree of local autonomy than the committees in the West Bank. The zakat committees under the PA Ministry of Awqaf usually remained more closely attached to the PA than those in the West Bank, which appears to have limited the amount of funding they were able to access due to the fact that Muslim donors tended to be suspicious that the PA would divert donations. On the other hand, zakat committees faced the competition of highly professional Islamic charitable societies of a considerable size (such as al-Salah and the Islamic Society), with many sub-branches in the entire Gaza Strip where the room for local autonomy was limited.

²⁴⁵ Roy, 2011, p. 133

²⁴⁶ See Schaeublin, 2009, pp. 52–56.

²⁴⁷ A governance document produced by a West Bank zakat committee (quoted in Schaeublin, 2009, p. 40) provides a detailed illustration of the Jordanian zakat committee model. For references to the Jordanian zakat law and its applicability in the West Bank, see Schaeublin (2009, pp. 33–41).

In 2006, the Change and Reform bloc stated in its electoral platform:

[We] will stress transparency and accountability in dealing with public funds... [and] modernize laws and regulations in order to increase the efficiency of the executive system . . . and embrace decentralization and delegation of power and participation in decision making.²⁴⁸

After its election to the PLC, the Change and Reform bloc prepared a new zakat law that was hoped to be implemented in all of the oPt and that largely took over the Jordanian zakat law and its zakat committee model. In an effort towards decentralization, a range of zakat committees started to be registered in various communities in the West Bank and the Gaza Strip. Fatah readily accused these new committees to belong to Hamas. In 2008, the new zakat law (based on the Jordanian model) was issued by the de facto government in Gaza and approved by the PLC in Gaza, but its current legal status remains unclear due to the political division between the West Bank and the Gaza Strip.

Before looking at the post-2007 context, we may note that the project of decentralization in the zakat sector was launched with much hope, but was derailed since 2007 due to the inter-factional tensions leading to increasing authoritarianism in both the West Bank and the Gaza Strip. However, this did not prevent Prof. Taleb Abu Shaer, the former Minister of Awqaf in Gaza's de facto government (he was replaced in March 2011 by Saleh al-Raqb) from stating that

Zakat committees are voluntary organizations and part of the civil society [*mujtam'a madani*]. They need to be free in their activities and cooperation with other organizations. The role of the Awqaf Ministry is limited to financial and administrative oversight from far and consists principally in supporting civil society, and the zakat committees in particular, to work as good and effective as possible. We are not communists who want to control everything.²⁴⁹

This contrasts with Abu Saif who, in his study of local media coverage of the zakat committees, concludes that

[a]ll the [media] reports on the Gaza committees after Hamas takeover use quotes by officials from the Ministry [of Awqaf], either the deputy minister or the director of the zakat committees in the ministry, Mr Adel Sawlaha. No member of the committees is heard in the reports. This reflects the high centralization process that has taken place in the management of the committees in Gaza since Hamas' takeover.²⁵⁰

The apparent tension between decentralization and local autonomy on the one hand, and the increase of authoritarian, centralized control on the other, illustrates the limited value of short-sighted and narrow analyses of zakat institutions as instruments used to pursue political aims. Instead, these institutions need to be understood within their wider social context, where they appear as spaces within which local communities realize a certain degree of self-reliance and are able to negotiate and defend their interests within an oppressive political environment.

²⁴⁸ Hamas electoral platform as quoted in Hroub, 2006.

²⁴⁹ Interview, Minister of Awqaf of the de facto government in the Gaza Strip, Gaza City, September 2010.

²⁵⁰ Abu Saif, 2011, p. 17.

After the split of 2007

The events of 2007 dramatically changed the political environment in which Islamic charitable societies, zakat committees and NGOs in the oPt operate. This chapter will provide an analysis of the new situation of zakat committees and Islamic charitable societies.

After Hamas' electoral victory in the PLC elections in 2006 and its refusal to abide by the conditions of the Middle East Quartet, the European Commission (EC) and the US sought to undermine any PA government in which the Hamas-led Change and Reform bloc was represented. The European Commission established the Temporary International Mechanism (TIM),²⁵¹ which rechanneled its funding to the PA via the Office of President Mahmud Abbas (Fatah). According to several local observers, the Presidential Office was running shadow ministries seeking to replace the functions of the official PA Ministries. In the aftermath of the formation of the PA Cabinet by the Hamas-led Change and Reform bloc, the IDF arrested dozens of elected PLC members from this bloc. The political situation in the oPt became increasingly confused and deteriorated rapidly as internal clashes between Hamas' and Fatah's armed wings started to occur in late 2006. Hamas feared that the US would back Fatah security services in the Gaza Strip (mainly the Preventive Security service under Fatah leader Mohammad Dahlan) to crack down on its own security service there, and, therefore, took control of the Gaza Strip in June 2007 by force, while ceding the West Bank to Fatah.²⁵²

The political split between the Gaza Strip and West Bank ended months of internal fighting, as well as the 'security chaos' in the Gaza Strip where certain families ran their own armed forces and gangs, abducted locals and internationals, attacked internet cafés and killed people sometimes without clear motives.²⁵³

Since June 2007, a Hamas-led government was established in Gaza under Prime Minister Ismail Haniyeh (Hamas) and a Fatah-led emergency cabinet was appointed in the West Bank under Prime Minister Salam Fayyad. Both movements continued to compete for political influence and sought to destroy or disable the opponent's institutions and organizational structure. This led to a nervous tit for tat game between Hamas and Fatah.

²⁵¹ See: http://ec.europa.eu/europeaid/where/neighbourhood/country-cooperation/occupied_palestinian_territory/tim/index_en.htm (accessed November 2011).

²⁵² For a detailed discussion of the split and its aftermath in the Gaza Strip, see Milton-Edwards, 2008.

²⁵³ See e.g. ICG, 2007. For a discussion of the tribe in another conflict zone (Basra, Iraq), see Mohammed, 2010.

As a consequence, the populations in both territories were confronted with a more authoritarian form of government where the separation of powers (already highly problematic due to the ongoing Israeli occupation) was jeopardized by a constant state of emergency. Freedom of expression was severely limited, political arrests and torture occurred more frequently and security service interventions in the operations of NGOs increased.²⁵⁴

When Hamas took over PA government institutions in the Gaza Strip in 2007, it sought to convince employees to continue their work under the new administration. Simultaneously, the Fatah-dominated PA in the West Bank continued to pay salaries to the employees in the Gaza Strip while ordering them to stay at home and not go to work. In 2010, the Gaza economy was largely dependent on government and NGO salaries, humanitarian assistance and work programs provided by donor agencies. According to estimates, the PA in Ramallah was paying 70,000 salaries in the Gaza Strip, UNRWA 10,000 and the de facto government 32,000.²⁵⁵

Since 2007, the political aim of the EC and the US has consisted in weakening the de facto government in the Gaza Strip, while trying to turn the West Bank into an example of development.²⁵⁶ The Gaza Strip came under siege: most Western countries practiced a no-contact policy towards the acting authorities while Israel imposed a military blockade on the Gaza Strip.²⁵⁷

In late 2008, a ceasefire agreement between Hamas and the IDF was not renewed. The ongoing Israeli siege was pervaded by rocket fire from militant groups in Gaza directed at neighboring Israeli towns. In late December 2008, heavy Israeli bombardment of the Gaza Strip started and was followed by an IDF military invasion.²⁵⁸ The war and the high number of civilian casualties in the Gaza Strip drew international attention to the blockade and, in 2010, several ships with humanitarian goods tried to reach Gaza ports in order to 'break the siege'. Israeli forces raided one of these boats in international waters. During the raid, IDF soldiers killed several Turkish activists, eventually leading to severe diplomatic tension between Turkey and Israel in 2011. In the aftermath of these events, the siege was partly relaxed. The Israelis started to let more goods enter the Gaza Strip and adopted a

²⁵⁴ ICHR, 2009a. See pp. 180–186 of the Arabic version; and pp. 48–49 of the English version. For a list of raids of NGOs in the West Bank and the Gaza Strip, see ICHR, 2009b, pp. 11–13; for a list of dissolutions of charities and interference in management boards, see pp. 13–15. ICHR, 2009b, states that the security forces in both territories regularly interfere into civil organizations in an unlawful way and that there are a multitude of decrees, decisions and instructions issued by the governments in the West Bank and Gaza which are in contradiction to the provisions of the Palestinian Basic Law and the Law of Charitable Associations and Community Organizations, such as: '[West Bank:] Presidential Decree No. 16 of the year 2007 on granting the Minister of Interior the power to review all licensing certificates, Council of Ministers Resolution No. 8 of the year 2007 regarding associations engaged in activities against the law, and the Minister of Interiors Decision No. 20 of the year 2007, according to which associations are obligated to refer to security agencies for the completion of registration procedures. [And Gaza:] As for associations registered in Gaza, they are subject to security clearance, the obtainment of a certificate of good conduct and a clear criminal record of association's members which has become a pre-requirement for registration at the Minister of Interior of the Deposed government [Hamas administration].' ICHR, 2009b, p. 9: fn. 7.

²⁵⁵ Information provided by the ICRC, Gaza City, September 2010.

²⁵⁶ Malley, Robert for CNN. 2010. 'Raid shines light on failed Gaza policy.' 2 June. <http://www.crisisgroup.org/en/regions/middle-east-north-africa/israel-palestine/malley-raid-shines-light-on-failed-gaza-policy.aspx>. (accessed June 2011).

²⁵⁷ For a definition of this blockade, see e.g. Goldstone 2009, p.16.

²⁵⁸ See ICG, 2009a.

policy that shifted the responsibility of controlling the movements of goods over the borders between Israel and the Gaza Strip to the PA in Ramallah.²⁵⁹ As a result, the Gaza Strip witnessed a certain degree of economic normalization that was not matched, however, by political normalization. Fatah, as well as most European and US development agencies, continued to uphold their no-contact policy, with the Hamas de facto government in the Gaza Strip keeping the exchange on a technical level only. As a result of the 'Arab spring' Intifada in Egypt in 2011, the Egyptian authorities loosened the grip on Rafah and let more people and goods pass the border between Egypt and Gaza. In addition to this, Fatah and Hamas intensified their exchanges and signed a reconciliation agreement intended to pave the way for elections and a new unity government in the near future.

By virtue of its control of Gaza's border and because of its control over the international banks operating in the Gaza Strip, the PA in Ramallah, in 2011, still had a veto power on NGO projects that are implemented in the Gaza Strip. In fact, all the banks in the Gaza Strip were branch offices of banks in the West Bank that are under tight supervision of the PA Monetary Authority Ramallah. As a result, increasing amounts of funds were channeled into the Gaza Strip via UNRWA.²⁶⁰

Consequences of the politicization of aid

These developments led to an unprecedented politicization of aid in the oPt in the midst of a fierce competition to control the aid channels. The situation was aggravated by the fact that 70 to 85 percent of the population of the Gaza Strip were dependent on social assistance.²⁶¹ Competition for the control of delivery affected every level of aid distribution, politicizing even the lowest levels (e.g. the 'political color' voucher distributions, the cooperation with supermarkets, the establishment of lists of beneficiaries). Small pockets of the population benefited from the multiplication of authorities and transport enterprises.²⁶²

All interlocutors agreed that the Gaza Strip was in urgent need of infrastructure development, which has been barred since 2007. In order to be allowed to operate in the Gaza Strip, NGOs in 2011 still needed to lobby Israel with the term 'humanitarian', because any sort of development was perceived by Israel as support of the de facto government in Gaza.²⁶³

The PA in Ramallah tried to expand its 'market share' in the assistance of the most deprived segments of society in both the West Bank and the Gaza Strip. This was mainly done via the EC funded PEGASE Mechanism which had replaced the TIM and provided cash assistance through the PA Ministry of Social Affairs. The Ministry of Social Affairs established lists of beneficiaries according to the Proxy Means District Formula, a mechanism of enquiry determining the need of each individual or family asking for aid. The lists were then handed

²⁵⁹ Interview, Director ICRC Gaza Office, Gaza City, September 2010.

²⁶⁰ Interview, Director ICRC Gaza Office, Gaza City, September 2010.

²⁶¹ According to estimates of a number of interlocutors, interviewed in the Gaza Strip in September 2010.

²⁶² According to a Gaza based owner of a transport company, the transport of one container of humanitarian aid from Ashkelon Sea Port to Gaza cost over 10,000 USD in 2010 (commission to Israeli authorities at the port, commission to the PA Ramallah authorities at the entry check point to the Gaza Strip, fees of a private transport enterprise operating on the few meters of the border controlled by the PA Ramallah, commission to the Gaza authorities). Interview, owner of transport company in Gaza operating all over Israel and the oPt, Egypt, September 2010.

²⁶³ Interview, Oxfam Gaza Office Director, Gaza City, September 2010.

to the EC in Jerusalem where they were screened against a terror list established by World Check, a private security company.²⁶⁴ In case of a name match (the list only operated with a first and a last name), the beneficiary in question was not informed about this suspicion and would receive the same amount of cash assistance, however, not from EC sources, but directly from the PA. According to an EC Counselor in Jerusalem, this program delivered cash assistance to 27,000 families in the Gaza Strip and 24,000 in the West Bank via 40 branches of Bank of Palestine and Cairo Amman Bank. Reportedly, there were tensions between the two Ministries of Social Affairs in Gaza and the West Bank regarding the lists of beneficiaries.²⁶⁵

The Office of President Mahmud Abbas also continued to deliver assistance to the Gaza Strip through, for example, job creation programs. The de facto government in Gaza was obliged to let aid payments from the EC and the PA in Ramallah continue, even if it considered them 'politically motivated', because of the dire economic situation and the apparent lack of substitutes. To balance these aid flows, the de facto government actively sought to deliver services, or to enhance the service provision through organizations whose management was close to or represented in the de facto government.

In addition to this, the de facto government in Gaza continued to extend its control over NGOs. It made efforts to control the distribution of cash and in kind assistance (such as food voucher distributions) and, where possible, took political credit for the aid provided. Reportedly, the security services of the de facto government intervened in numerous food distributions and arrested NGO staff.²⁶⁶ Some reports suggest that police forces surrounded public NGO activities, while the local, government-controlled TV station covered the scene in the presence of a Minister of the de facto government.²⁶⁷ Moreover, there are accounts of the government's security services demanding kickbacks on NGO funding arriving into the Gaza Strip from abroad.²⁶⁸ This was common practice in Gaza before 2007 and started to be replicated by the de facto government. These issues were highly sensitive and it was difficult to access reliable information as many people feared to address them openly.

In September 2010 in central Gaza City, there was a tent serving as a mosque in the place where a mosque was destroyed by Israeli bombardment in 2009. This tent was covered with Hamas signs inviting people of the neighborhood to the 'Aid al-Fitr feast. The President of the Mujamma Islami who is a Hamas member and served as the de facto government's

²⁶⁴ According to an EC Official, the EC continues to screen the names of board members of possible partner institutions against the World Check database. This screening makes it impossible for the EC to fund projects at the Islamic University in the Gaza Strip. The decision to subscribe to the World Check database was taken by the Head of the European Delegation in the aftermath of the 2007 turmoil. World Check provides information on specific personalities stemming from different sources, such as intelligence material, published online press reports and blog entries. Apparently, the decision, if the material against a specific person provided by the World Check database is sufficient to affect an organization's eligibility for funding, is left to the bureaucrats at the EC.

Interview, Head of Social Sectors, European Union, European Commission Technical Assistance Office (West Bank, Gaza Strip), Jerusalem, June 2011.

During a visit to the West Bank in June 2011, the researchers discovered that several donor organizations in the oPt are currently relying on the services provided by the World Check database where they subscribed often upon recommendation of their lawyers abroad.

²⁶⁵ Interview, Counselor, European Union, European Commission Technical Assistance Office (West Bank, Gaza Strip), Jerusalem, June 2010.

²⁶⁶ Interview, various NGO Directors and Human Rights Organizations, Gaza Strip, September 2010.

²⁶⁷ Interview, NGO Director, Gaza Strip, September 2010.

²⁶⁸ Interviews, NGO Directors, various locations, 2010.

Deputy Minister of Labor answered a question about the possible negative impacts of mingling political campaigning with aid distributions as follows:

Hamis emblems have no meaning at all because Hamas governs the Gaza Strip. Hamas is in every place now. We don't even need to say it. People know that this aid comes from us.²⁶⁹

Regarding the high degree of politicization of aid, the de facto government's Minister of Social Affairs said:

Today, ANERA, USAID and others try to 'win the hearts and minds' of the people in Gaza while Islamic charitable societies are prevented from working in the Strip. The aim of US policies is to put pressure on the Islamic charities and to limit the support they are able to provide. The PA agrees with this and lets only European and US NGOs work in the West Bank. They are trying to gain people through marketing.

In general the citizens pay their zakat to the organization they trust (just as in any other country and in other religious communities). If the US prohibits zakat from being paid to audited organizations with transparent governance structures, zakat payments will all go underground.²⁷⁰

From another point of view, the Director of a Human Rights Organization in the Gaza Strip perceives the following motivations of the de facto government to control aid distributions and to intervene within the composition of boards, for instance, as well as during the distribution of aid:

- 1) Control of food distributions is a demonstration of power of the government and shows that no other *tanzeem* is competing with Hamas;
- 2) If you control food distributions, you control a vital nerve of the society because people depend on them;
- 3) The distribution of services is an opportunity to spread an ideology. There is a message coming with the food. And it might be followed up with political mobilization.²⁷¹

All kinds of charitable work were severely affected by the situation and the general politicization after 2007. INGOs came under pressure to vet the boards of their local partners with the US State Department (e.g. organizations accessing USAID funding), intelligence services in their country of origin (e.g. UK), and the PA Ramallah. The no contact policy limited the role of the Ministry of Social Affairs to follow up on NGOs because this may jeopardize the NGOs' work. Due to this, a number of INGOs stopped coordinating beneficiary lists with the Ministry of Social Affairs, which in turn has led to the duplication of efforts. In short, the INGO landscape consisted of different clusters with diverging priorities.

According to the General Director of Public Affairs of the Ministry of Interior, there were several categories of donors: the ones working with USAID have the strictest vetting mechanisms 'preventing money from going to anyone who says hello to a Hamas member in the street'; the ones working with the European Commission were submitted to lighter measures and less strict vetting; and the Arab and Islamic donors had the lightest vetting criteria.²⁷² This appears to be reflected in the practice of exchanging lists of

²⁶⁹ Interview, President Mujamma Islami serving as Deputy Minister of Labor, Gaza City, September 2010.

²⁷⁰ Interview, Minister of Social Affairs, Gaza City, September 2010.

²⁷¹ Interview, Director of a human rights organization in the Gaza Strip, September 2010.

²⁷² Interview, General Director of Public Affairs, Ministry of Interior, Gaza Strip, September 2010.

beneficiaries: one cluster (including ANERA and Mercy Corps) did not cooperate with the Ministry of Social Affairs, a second cluster did exchange lists with the Ministry of Social Affairs, and a third cluster (including Islamic Relief, Qatar Charitable Foundation and 14 other INGOs from the Arab and Islamic world) ran their own joint database of beneficiaries which was not shared with the Ministry of Social Affairs.²⁷³

Most of the aid was given via vouchers and food aid. The conditions imposed on donors from various sides prevented any developmental activity. Reportedly, in certain cases beneficiaries of social assistance could not even be asked to clean the streets or something similar in return for receiving money, because cleaning the street was considered 'enhancing' the government in place.

Since 2007, the provision of social services has moved to the heart of the political struggle for power in the Gaza Strip, where each side was accusing the other of abusing the people's acute need for external assistance as a ground on which to score political gains. The issue of aid (and goods in general) moving into Gaza and its distribution became extremely contentious. Control over aid distribution has been crucial for the Hamas administration seeking to maintain its authority. According to ICG, it was doing so with an iron hand. On the other hand, ICG research suggests that discrimination in the distribution of aid in Gaza was not the case, even if 'instances of favoritism likely exist[ed].'²⁷⁴

After the war in 2009, the Gaza government's Ministry of Social Affairs claimed to have distributed USD 65 million to those whose houses have been destroyed, those who were wounded; and to family members of those who have been killed.²⁷⁵ The Ministry of Social Affairs in Gaza invited factions and civil society groups to join its Higher National Committee for Urgent Aid, which Fatah and leftist parties have continued to refuse to do.²⁷⁶

The committee mirrors the Committee of Social Aid at the Ramallah-based Presidential Office charged with the oversight of incoming aid. According to the PA Minister of Awqaf, this committee was created in the context of the Temporary International Mechanism and the following bodies were represented on this committee: the PA Ministry of Awqaf; PA Ministry Interior (security liaison); the PA Ministry of Social Affairs; West Bank Governors; and the Palestinian Red Crescent Society.²⁷⁷

Zakat committees under the Ministry of Awqaf

After Hamas established its government in the Gaza Strip in 2007, it took over the branch office of the Ministry of Awqaf in the Gaza Strip and turned it into its own Ministry of Awqaf.²⁷⁸

The pre-2007 zakat fund of the PA Ministry of Awqaf overseeing the zakat committees in the Gaza Strip consisted of five employees. Two of them joined the new government in 2007 and worked for the General zakat administration of the Ministry of Awqaf. Three decided to stay at home and continue to be paid by the PA in Ramallah. Salaries of the acting

²⁷³ Interview, Director Qatar Charitable Foundation, Gaza City, September 2010.

²⁷⁴ ICG, 2009, p. 9.

²⁷⁵ ICG, 2009b, p. 9. See also the entire section on 'Politics of aid'.

²⁷⁶ ICG, 2009b, p. 10.

²⁷⁷ Interview, PA Minister of Awqaf, London, March 2010.

²⁷⁸ The Ministries of Awqaf in the West Bank and in the Gaza Strip both have websites using the logo of the PA: West Bank (Fatah) www.pal-wakf.ps/site and Gaza (Hamas) www.palwakf.ps/ar/index.php (accessed December 2011).

authorities in Gaza were equal to those of the PA based in the West Bank, except that the Gaza de facto government imposed an additional 'unemployment tax' that was deducted from salaries of their employees in the Gaza Strip.²⁷⁹

Since 2007, the Ministry of Awqaf in Gaza registered the following 14 new zakat committees reaching a total of 32 committees under its oversight in 2010.²⁸⁰

Table II: Zakat committees under the Ministry of Awqaf of the Gaza de facto government established after 2007

Name	Date of est. (if known)	Registration and overseeing authority	Additional information
Zakat committees			
Al-Zwaydiya (Masjed al-Sunna)		2007, Ministry of Awqaf of the de facto government	Deir al-Balah Governorate
Wadi al-Salqa		2008, Ministry of Awqaf of the de facto government	Deir al-Balah Governorate
Al Masdar (Masjed al-Fatouh)		2008, Ministry of Awqaf of the de facto government	Deir al-Balah Governorate
Salah Al-Din Deir al-Balah		2009, Ministry of Awqaf of the de facto government	Deir al-Balah Governorate
Al-Shaykh Radwan		2007, Ministry of Awqaf of the de facto government	Gaza City
Al-Sha'af		2007, Ministry of Awqaf of the de facto government	Gaza City
Al-Sabra		2008, Ministry of Awqaf of the de facto government	Gaza City
Tel al-Islam		2008, Ministry of Awqaf of the de facto government	Gaza City
Al-Daraj		2009, Ministry of Awqaf of the de facto government	Gaza City
Bani Suhayla and Abasan al-Jadida		2007, Ministry of Awqaf of the de facto government	Khan Younis Governorate
North East Beit Lahya		2008, Ministry of Awqaf of the de facto government	North Gaza Governorate
Rafah Eastern Region		2008, Ministry of Awqaf of the de facto government	Rafah Governorate
Rafah Western Region		2008, Ministry of Awqaf of the de facto government	Rafah Governorate
Al-Shoka		2008, Ministry of Awqaf of the de facto government	Rafah Governorate

The registration and governance of the committees listed above took place according to the governance document for zakat committees established by the PA between March 2006 and June 2007.²⁸¹ The Minister of Awqaf expressed his government's commitment to a decentralized zakat committee system where decision-making was to be delegated whenever possible to the local committees and the role of the Ministry of Awqaf limited to oversight and providing committees with training and with occasional financial support. The aim of the Ministry consisted of extending the number of zakat committees, so that 'every neighborhood would have its own committee.'²⁸² An example of such a neighborhood is Sheikh Radwan in Gaza City, where the president in 2010 was an imam in a local mosque, director of a secondary school and member of the Islah committee of Sheikh Radwan.²⁸³ The Ministry of Awqaf provided the committee with USD 1,500 start-up capital to cover the rent of its facilities. The committee started working in 2008, collecting zakat donations from local mosques and sending out over 30 social workers to identify the families most in need, creating a registry

²⁷⁹ Interview, General zakat Director, Ministry of Awqaf, Gaza City, September 2010.

²⁸⁰ List provided by the Ministry of Awqaf in the Gaza Strip through the House of Wisdom, June 2010.

²⁸¹ Interview, General Director of the Zakat Administration, Ministry of Awqaf, Gaza City, September 2010.

²⁸² Interview, Minister of Awqaf of the de facto government, Gaza City, September 2010.

²⁸³ The Islah committee of Sheikh Radwan is part of the League of Palestinian Scholars [*rabita 'ulama' filasteen*].

with files of families and orphans. These files distinguish different degrees of need and were reviewed every few months. The committee cooperated with the Ministry of Awqaf and the Ministry of Social Affairs, coordinating job creation projects and hiring people under temporary contracts. The committee was largely dependent on local donations although it was able to access occasional in-kind aid from Islamic Charitable Societies and others.²⁸⁴

According to the Director of an Islamic INGO's Gaza Office, many of the newly registered zakat committees were working on an informal basis from within mosques before 2006. They did not register out of fear of crackdowns or other forms of interference from the security services. When Hamas won the elections and came into power in the Gaza Strip, they felt safe and registered.²⁸⁵

From 2007, a number of zakat committees were re-registered in the Gaza Strip and occasionally Fatah members were removed, or prevented from being appointed to a zakat committee. However, this policy did not affect all Fatah or PFLP affiliated persons in the committees.²⁸⁶ Many interlocutors stated that the zakat committees in Gaza were perceived as institutions of the government. There were reports on cases of PA employees leaving a zakat committee out of fear that the PA in Ramallah ceases to pay their salaries.²⁸⁷ In summary, the zakat committees were under the administrative control of a Fatah-dominated PA Ministry of Awqaf until 2007, whereas after 2007, they moved under the authority of a Hamas-led de facto government. Nevertheless, a human rights lawyer of the Independent Commission for Human Rights in Gaza stipulated:

I do not think there were many changes in the zakat committees in Gaza since 2007. They are under the government and their activities are in harmony with the wider government policies. The government facilitates the work of the zakat committees and some Hamas people in them will ensure the committees' loyalty to the government.²⁸⁸

Another change in the governance of zakat donations concerns the screening of partner organizations. In 2011, Islamic INGOs coordinating sponsorship programs with local zakat committees reported that they were screening the names of zakat committee members against terror lists provided by the intelligence services in their country of origin, as well as the EU and Ofac lists, before signing partnership agreements. Presumably such procedures have become a widespread phenomenon affecting the nature of NGO work in the oPt, as well as other conflict zones.

In light of these practices and the tense climate of the siege on the Gaza Strip, the composition of zakat committees was affected by the general politicization. The committees established since 2006 were composed of a mixture of Hamas members and wealthy respected men, including policemen and members of already existing Islah committees.²⁸⁹ The creation of many of these new zakat committees after 2007 was the result of the Hamas-led government's encouragement that often included the provision of start-up capital.

²⁸⁴ Interview, President of the Sheikh Radwan Zakat Committee, Gaza City, September 2010.

²⁸⁵ Interview, Director of the Gaza Office of an Islamic INGOs, Gaza Strip, September 2010.

²⁸⁶ Interview, Deputy PA Minister of Awqaf of the West Bank government – based in Gaza City, Gaza City, September 2010; interview, President of the Khan Younis Zakat Committee, Khan Younis, Gaza Strip, September 2010.

²⁸⁷ Interview, President of the Deir al-Balah Zakat Committee, Deir Al-Balah, Gaza Strip, September 2010.

²⁸⁸ Interview, Human Rights Lawyer, Independent Commission for Human Rights, Gaza City, September 2010.

²⁸⁹ On Islah committees, see fn. 144. According to a journalist working in the Gaza Strip, the Ministry of Interior of the Gaza de facto government was encouraging the growth of informal justice structures and Islah committees in the Gaza Strip under its oversight.

It appears that before 2007 the PA and Fatah tried to take political credit for the work of the Gaza zakat committees under the Ministry of Awqaf, and that the de facto government is doing the same in its wider attempt to show that it controls aid flows. This is confirmed by Milton-Edwards who describes the aftermath of Hamas' takeover of the Gaza Strip as follows:

Hamas has also virtually taken over control of Gaza's zakat (charity and alms) committees, including those formerly headed by Fatah. With the exception of humanitarian assistance offered by the UN's agencies, including the Refugee Affairs and Works Agency, this last move completes the monopoly of social assistance that Hamas now enjoys in relation to its political rivals in the secular nationalist camp. Hamas has been consistent in communicating to the residents of Gaza that it is the key source of support and help to those feeling the effects of the sanctions regime imposed as a result of Hamas non-compliance with Quartet demands in the wake of its election.²⁹⁰

The government's grip on zakat committees, such as apparent in the appointment of policemen to the zakat committees that provides them with a clear government color, has been criticized by the president of the Gaza Zakat Committee (Islamic Zakat Society).²⁹¹

The Zakat System Law number 9 of the Year 2008

In 2008, the de facto government issued a new law named Zakat System Law number 9 [*qanun tanzeem al-zakat*].²⁹²

§3, Article 4 establishes the obligation for businesses, banks, institutions and juristic persons [*al-ashkhas al-i' tbaaryun*] to pay zakat. Natural persons, however, are free if and how to disburse zakat.

§26-28 decree the establishment of a central zakat association [*hay'at al-zakat*] based in Jerusalem enjoying the status of a legal entity that can open branch offices throughout Palestine and that receives and distributes local zakat payments, as well as international zakat funds and other donations.

The board of trustees of the zakat association (§29-30) will be formed upon recommendation from the PLC and consist of 15 personalities known for their efficiency and integrity. Ten of them need to be from the great scholars [*kibar al-'ulema*] versed in the sciences of Islamic law and economy, while the rest are representatives of civil society organizations [*mu'assasat ahliya*] and the big zakat payers. The board of trustees will appoint (§31-37) the managing board based on considerations of professionalism, moral integrity and experience. The zakat association was still in process of being established in 2010.

§50 establishes that the zakat association will be subject to the inspection and follow-up of the State Audit and Administrative Control Bureau [*diwan al-raqqaba al-maaliya w-al-idariya*].

The head of al-Rahma Islamic Charitable Society and member of the PLC was convinced that slowly over time the citizens were going to be convinced to pay to the association on a voluntary basis, when they would be able to see the efficiency, transparency and justice of the services being delivered by the zakat association.²⁹³ To what extent this new body would be replacing or complementing existing zakat committees and Islamic charitable societies is an object of debate.

²⁹⁰ Milton-Edwards, 2008, p. 1595.

²⁹¹ Interview, President, Gaza Zakat Committee (Islamic Zakat Society), Gaza City, September 2010.

²⁹² Diwan al-Fatwa w-al-tashryy'. 2008. 'Zakat System Law number 9 of the year 2008'. Web edition, www.dft.gov.ps/index.php?option=com_dataentry&pid=8&Itemid=27&des_id=1239 (accessed July 2011).

²⁹³ Interview, President of al-Rahma Islamic Charitable Society Khan Younis and member of the PLC (Change and Reform), Khan Younis, Gaza Strip, September 2010.

Financial blockages for Islamic charitable societies

After the split in 2007, the PA in Ramallah froze the accounts of the 16 Gaza zakat committees registered at the time, by using the leverage of the PA Monetary Authority on local banks with Gaza branches such as the Bank of Palestine and the Cairo Amman Bank, where the Gaza based zakat committees had registered accounts. Any newly established committee was prevented since 2007 from opening a bank account in a Palestinian-based bank able to receive funds from abroad.²⁹⁴

This situation made the zakat committees almost entirely dependent on local fundraising, which in the light of the dire economic situation in many areas was difficult to collect. According to the zakat director at the Ministry of Awqaf, every zakat committee had a 'collection team' [*fariq al jama'*] that turned to mosques, wealthy people and businesses or sent letters encouraging potential donors to pay. Part of the funding to zakat committees came from the Ministry of Awqaf directly.²⁹⁵ Total expenditures of all the zakat committees under the PA Ministry of Awqaf reached USD 1.25 million in 2008 (excluding the value of in kind donations)²⁹⁶ and USD 2.5 million in 2009 (including the value of in-kind donations).²⁹⁷ Since every bank refused to open bank accounts for the zakat committees, the committees opened accounts at the local post office, which was unable, on its part, to receive any foreign transfers.²⁹⁸

According to the Minister of Awqaf of the de facto government in 2010, the zakat committees continued to play an important role in the provision of lists of beneficiaries to foreign donors running orphan and family sponsorships. The donors effected direct transfers to private bank accounts of these orphans and families, which apparently were not prevented by the PA Monetary Authority in Ramallah. In rare cases, the committees received international funding via local branch organizations of international Islamic organizations.²⁹⁹

In general, interlocutors reported that international donor organizations avoided working closely with zakat committees, let alone Islamic charitable societies, because of legal pressures exerted on them in their country of origin.

Islamic charitable societies

In 1994/95, many Fatah NGOs had merged with the newly established PA.³⁰⁰ In a similar way, many personalities from the management boards of the Gazan Islamic charitable societies started to occupy posts first in the PA government and, after 2007, in the de facto government in the Gaza Strip. The President of the Mujamma was also Deputy Minister of Labor in 2010, and the former President of al-Salah Islamic Charitable Society was acting as Minister of Social Affairs of the de facto government.

²⁹⁴ Interview, General Director of the Zakat Administration, Ministry of Awqaf, Gaza City, September 2010.

²⁹⁵ Interview, General Director of the Zakat Administration, Ministry of Awqaf, Gaza City, September 2010.

²⁹⁶ Gaza Ministry of Information. 2009. 'The Zionist siege directly affects the work of the zakat committees.' 16 July. Web edition, www.gmo.ps/ar/?page=news_det&id=531 (accessed November 2011).

²⁹⁷ Gaza Ministry of Information. 2010. 'The Ministry of Awqaf honours a number of effective zakat committees.' 30 March. Web edition, www.gmo.ps/ar/?page=news_det&id=4188 (accessed November 2011).

²⁹⁸ Interview, General Director of the Zakat Administration, Ministry of Awqaf, Gaza City, September 2010.

²⁹⁹ Interview, Minister of Awqaf of the de facto government, Gaza City, September 2010.

³⁰⁰ See 'Historical differences between the West Bank and the Gaza Strip: Phase 5'.

In 2010, Islamic charitable societies remained active in the Gaza Strip and were playing an important role. It has been observed, however, that much of the aid that used to be distributed through Islamic charitable societies was being re-channeled through the de facto government – a process that contributed to the blurring of the lines between the charitable societies and government.

Financial blockages

In summer 2011, al-Salah Islamic Charitable Society was still listed by Ofac as a specially designated terrorist organization. According to board members of al-Salah, this created great hurdles for cooperation with INGOs or other NGOs in the Gaza Strip, as they all were afraid of consequences imposed by the US government. According to the President of the Mujamma, none of the INGOs work with al-Salah, the Mujamma Islami or the Islamic Society (although the Mujamma and the Islamic Society have not been designated by the US Treasury as terrorist organizations). The board of al-Salah and the President of the Mujamma Islami asserted, however, that they continued to work with banks and accessed stable funding. They mentioned that the increased political pressure on them led to an increase in funding offered to them by their donors.³⁰¹ The former director of a sub-branch of al-Salah in the Gaza Strip contradicted these statements saying that

al-Salah has a big problem since the US government put them on the blacklist a few years ago. Since they are listed, nobody wants to work with them. Before the listing they had an annual budget of USD 10 million. Now they have less than half a million. Al-Salah still has a lot of credibility and local donors trust it. It exists since 1978 and had an excellent reputation. It built up trust over thirty to forty years. After the Saudi Committee transmitted their funds in coordination with them, they got in trouble. The money was used to relieve those affected by the Second Intifada: the wounded, orphans of shuhada, and people whose houses had been destroyed. It helped Palestinians to increase their steadfastness [*sumud*]. When the Americans understood that al-Salah helps to foster the steadfastness of the Palestinians, it started pressuring it.³⁰²

The president of the Mujamma Islami, on his part, confirmed that the organization continued to receive stable funding.³⁰³ This contradicts his statement made earlier, which is quoted in Milton-Edwards and Farrell, stating that funding went down fifty percent as result of international sanctions.³⁰⁴

In light of this unclear information, the question if and how the Mujamma and al-Salah still receive international bank transfers through registered banks remains open.

³⁰¹ Interview, Board members, al-Salah Islamic Charitable Society, Deir Al-Balah, Gaza Strip, September 2010; Interview, President of the Mujamma Islamic, Gaza City, September 2010.

³⁰² Interview, former Director of a sub-branch of al-Salah, Gaza City, September 2010.

³⁰³ Interview, President of the Mujamma Islamic, Gaza City, September 2010.

³⁰⁴ Milton-Edwards and Farrell, 2010, p. 177.

Conclusion

Prior to 2007, the zakat sector in the Gaza Strip was dominated by major Islamic charitable societies while zakat committees played only a minor role. The latter emerged in different circumstances from the West Bank and were registered by varying authorities. In general, the case of the Gaza Strip allowed for a lesser degree of local autonomy of zakat institutions, irrespective of whether they were zakat committees under the PA Ministry of Awqaf or Islamic charitable societies with their various sub-branches under the PA Ministry of Interior.

There are historical reasons that can explain these facts, as the West Bank and the Gaza Strip have been exposed to different legal and political practices of authority. The Jordanian legacy in the West Bank established a coherent legal framework for zakat committees that allowed for cooptation of the religious establishment, pious urban merchants and medical professionals, forming local committees that enjoyed a considerable amount of local autonomy.

The Egyptian and IDF Civil Administration in the Gaza Strip did not match this. In the Gaza Strip, there was no clear legal frame for the collection and distribution of zakat funds. Since the 1970s, Islamic charitable societies were established under the IDF Civil Administration and ran branches with local committees in charge of zakat collection and distribution. These were, however, not under the oversight of the traditional bodies of cooptation of religious notables in the Gaza Strip, represented by the Awqaf administration under the *Ma'mur al-Awqaf* and the Higher Islamic Council (HIC) in Jerusalem, both of which registered zakat committees relatively late.

The Awqaf Administration remained marginal in Gaza, although it registered the Gaza Zakat Committee in 1990. The HIC in Jerusalem was largely under Jordanian control and registered the Khan Younis Zakat Committee in 1989. Both of these committees used the Jordanian zakat law as a model for their internal regulations, although Jordanian zakat law was never applied in the Gaza Strip.

After the establishment of the PA until 2007, the PA Ministry of Awqaf registered roughly 16 zakat committees in the Gaza Strip. Most of them were composed of locally respected men, often including teachers, and sheikhs who at the time were loyal to the PA. By virtue of their composition, the PA-established committees profited less from the expertise of pious businessmen than the zakat committees in the West Bank did. By 2000, a few personalities in the zakat committees had become politicized and showed sympathies for the Islamic current. Different political movements were represented on the committee and it appears that both Hamas and Fatah sought to be represented in them. Unlike in the West Bank, PFLP members were commonly represented in the Gazan zakat committees under the PA Ministry of Awqaf before 2007.

Members and boards of the major Islamic charitable organizations studied in this Working Paper were less politically diverse, even if different political opinions were found within them, particularly after the foundation of Hamas. While large organizations, such as al-Salah, reported to hold internal elections of the board through employees and volunteers in the boards of the sub-branches, other charitable societies had a more top-down management. Before 2007, the major Islamic charitable societies in the Gaza Strip (Mujamma, Islamic Society and al-Salah) more explicitly adhered to the overall goals of the Muslim Brotherhood or Hamas. On the other hand, as highly professional organizations, they were recipients of mainstream international funding, and also apparently competing for overseas funds.

The complex and highly contentious question of 'affiliation' of Islamic institutions, such as zakat committees and charitable societies, to Hamas or other political movements, can be interpreted in various ways. This paper by and large favors the view that although these institutions have been affiliated in various degrees to political movements, they were kept clearly separate from political or military organizational structures at least until 2007.

In the absence of a clear and reliable legal framework, zakat collecting and distributing bodies in the Gaza Strip needed political cover (and leverage) in order to operate. The continuous instability and adverse environment of the occupation created a zakat landscape with a few central boards of Islamic charitable societies, such as the Mujamma al-Islami, the Islamic Society, al-Salah Islamic Charitable Society, the Scientific Council for the Salafyia Call in Palestine, as well as the PA Ministry of Awqaf, which all ran local zakat committees or branches dispersed throughout the Gaza Strip. Members of such branch committees mainly worked on a voluntary basis. The central leadership of the big Islamic charitable societies tied contacts with international donors, established ad hoc agreements with the IDF Civil Administration and later the PA Security Services in order to open bank accounts and transfer money into the Gaza Strip.

Although the Mujamma, the Islamic Society and al-Salah were institutions generally known to be close to the Muslim Brotherhood and Hamas, attempts to divide and coordinate their work in the Gaza Strip failed 'owing to intense inter-organizational competition.'³⁰⁵ The Scientific Council for the Salafyia Call entertained no institutional links to the Muslim Brotherhood or Hamas, as it was affiliated with the government of Saudi Arabia and its leadership was publicly known for its support of President Mahmoud Abbas. The boards of the zakat committees (most of whom were registered at the PA Ministry of Awqaf), however, included representatives from different political movements, as well as local dignitaries with a good reputation, on par with, for instance, the mayor.

Against this background, Levitt's pyramid model describing the Islamic charitable sector in the Gaza Strip as Hamas' *da'wa* sector underlying the movement's military and political wings, appears as an incorrect description of reality, even if Islamic institutions, such as the Mujamma and al-Salah, had overlaps to Hamas' political leadership. Prior to 2007, attempts to bring the Islamic charitable sector in line with the central command of the movement clearly failed. One could, therefore, speak of a 'failed pyramid'. The reasons for this are the instability of administrations under occupation; the interferences and control of PA and other security services; the need for Islamic charitable societies and zakat committees to strike compromises with the PA; scepticism among many Muslim Brotherhood members and sympathizers toward the political project of Hamas and the wish to continue to focus on charitable work as opposed to political activism; as well as the absence of an overarching Islamist ideology that Hamas could use to mobilize the entire Islamic charitable/zakat sector in the Gaza Strip for its political aims.

Some Hamas leaders who were active in zakat committees, such as Sheikh Younis al-Astal in Khan Younis and Sheikh Bittawi, were (and continue to be) in favor of a zakat sector that is more closely linked to politics and resistance against the occupation. This found an expression, for instance, in the leaflet of the al-Rahma Zakat Committee Khan Younis that links zakat-based social welfare activism to the political struggle against the Israeli occupation, or a picture of Sheikh Bittawi (pre-2007 Nablus Zakat Committee) holding a gun in one hand and a Quran in the other. Such manifestations by zakat committee members or staff were, to our knowledge, exceptional. Other zakat committee activists criticized linking

³⁰⁵ Roy, 2011, p. 169.

zakat practice closely to the political and military struggle and insisted on the need to focus on the strictly humanitarian dimension in order to protect the zakat committees from political interference.

At first sight, the link between military struggle and Islamic icons seems inconsistent and alienating. The sacralization of military violence, however, is probably found in most contexts of war. Military 'colors' (ancient regimental flags) adorn the most prestigious cathedrals, and many Western armies still pray with chaplains before going into battle (though the chaplains are not allowed to carry arms).

The West Bank study concluded that before the escalation of Hamas-Fatah tensions in 2007 and in spite of a long standing competition between the two movements over influence in the committees, there was a mutually agreed implicit 'hands-off' policy largely preventing any of the movements from interfering politically in or through the committees. Since 2007, the study found that a reorganization of the zakat committees in the West Bank took place and led to an increase of central control and a strong one-party (i.e. Fatah) dominance in the West Bank zakat committees.³⁰⁶

In spite of structural differences between the zakat sector in both territories, a similar conclusion can be made for the zakat committees in the Gaza Strip, where the hyper-politicization in the zakat sector since 2007 has mirrored the developments in the West Bank, with increased central government control and a strong pro-Hamas presence in the committees, as well as government interference in the composition of boards of successful zakat committees. Even if the measures taken by the de facto government against zakat committees in Gaza have not been not as radical as the 2007 reorganization of the zakat committees in the West Bank, such developments have clearly contradicted the Change and Reform electoral platform of 2006, which emphasized a commitment to decentralization and to the delegation of power.

The zakat committees' role has gradually been politicized along with the growing tensions between the Islamist (led by Hamas) and the nationalist (led by Fatah) camps in the oPt, which culminated in the events of 2007. In the Gaza Strip, as in the West Bank, this politicization was not due to the activities of the zakat committees themselves, as there was hardly any controversy around them before 2007, but rather to the shifting political context of the Hamas-Fatah confrontation.

The prerequisites that enabled the pre-2007 Gaza zakat committees and Islamic charitable societies to function efficiently were financial transparency; contacts to wealthy Muslim donors in the Gulf countries, as well as in Western countries; occasional cooperation with Western development agencies; some form of political leverage to allow for the funds to be transferred into the Gaza Strip and to prevent closures and confiscations imposed by PA secret services and/or security forces; and the supply of trained managers and accountants. The successful Gazan zakat committees distinguished themselves through local autonomy allowing them to operate with a considerable degree of sensitivity to the specific needs of their communities.

Muslim Brotherhood influence in the Islamic charitable societies and zakat committees may in certain cases have improved their performance due to a rise of professionalism via training from institutions such as the Islamic University, as well as improved access to international funding. On the other hand, the presence of political *tanzeem* personalities (from Hamas, Fatah or other movements) probably contributed to damaging the popular reputation of

³⁰⁶ See Schaeublin, 2009, pp. 52-56.

the committees and the charitable societies, especially after Hamas formed the de facto government in the Gaza Strip since 2007. Moreover, the post-2007 situation is marked by important financial blockages against these institutions, hindering the zakat committees from reaching their potential in relief and development of Gaza's local communities.

After 2007, the Gaza Strip witnessed an unprecedented politicization in the delivery of aid. The Israeli military blockade imposed on the Gaza Strip, and the war of 2009, drastically increased the dependency of the population on aid. This left the population at the mercy of the providers of this aid. The PA in Ramallah and the de facto government were engaged in a competition for visibility and market share. Due to this fact, distributions were highly politicized. The person in charge of NGOs in the de facto Ministry of Interior, in 2010, stated that discrimination among beneficiaries in aid distributions is rather an exceptional case but that

there is a lot of politicization in the delivery of aid. According to an Arabic proverb, 'the people are the slave of charity' [*al-nas 'abeed al ihsaan*]. People respect the one who serves them. That is why the political party which manages to deliver aid effectively will be supported most.³⁰⁷

In his study of media coverage, Abu Saif observed that, since 2007, both the West Bank and the Gaza governments have tended to take political credit for the work and activities of zakat committees, a tendency that can hardly be found prior to 2007.³⁰⁸

In 2011, the zakat committees under the PA Ministry of Interior only accounted for roughly a third of the zakat collecting bodies in the Gaza Strip. Central boards and local branches of Islamic charitable societies made up the rest. Plans were in hand in both the West Bank and the Gaza Strip for new centralized zakat systems. Simultaneously, the process of politicization of zakat committees along party political lines was advancing, in the absence of a social coalition set out to protect the zakat committees from over-politicization. There is a small degree of hope that this may be reversed as a result of the Hamas–Fatah reconciliation. Looking back to the pre-2007 zakat system, even Palestinians who do not share the world view of the Islamic movement, and oppose plans for creating a more 'religiously observant Muslim society' in the oPt, tended to acknowledge that the provision of social and medical assistance to most deprived segments of society is what the Islamic organizations were best at, in terms of professionalism, transparency and efficiency.

Since 2007, many Islamic charitable societies and zakat committees have reported difficulties in accessing international aid, because of political and legal pressures on donors, banks and the PA Monetary Authority. This had the effect that zakat institutions in Gaza grew more reliant on donations from the local population. The political evolution of recent years illustrates that international funding has mixed blessings. A number of the larger zakat committees and Islamic charitable associations in both the West Bank and the Gaza Strip had been highly successful in attracting international funding until the period 2005–2007, and donors included the US government agency USAID and the EU. This coincided with a growing recognition among aid professionals of the potential for channeling relief and development aid through local community-based organizations and religious networks – especially attractive in the Palestinian case because of the poor reputation of the Palestinian Authority at that time for financial probity. It seems that, on the whole, this external funding was applied responsibly and effectively. However,

³⁰⁷ Interview, General Director of Public Affairs, Ministry of Interior, Gaza Strip, September 2010.

³⁰⁸ Abu Saif, 2011.

the whole Islamic charity sector in the oPts fell foul of counter-terrorist measures, especially the draconian 'material support' laws enacted in the United States. A surprising number of legal cases in the USA and Europe – civil, administrative and criminal – came to hinge on the question of the extent of the affiliation of these committees and associations to Hamas. The US Government took a wholly negative view of the Palestinian Islamic charity sector and adopted policies that subjected the Islamic relief and development sector in the United States, which had been growing in the 1990s, to severe impediments;³⁰⁹ but the difficulties were not restricted to the United States. For instance, any international bank with a US branch was in danger of being sued in the US courts for many millions of dollars by victims of suicide bombings and the like, if it supplied even basic financial services, such as effecting wire transfers and currency conversion, to a Palestinian zakat committee.

The Palestinian zakat committees and Islamic charitable associations in both Gaza and the West Bank had in many cases succeeded up until 2007 in reconciling two aims that might have been contradictory – maintaining their own community-based priorities, and tapping into the international aid system (both Muslim and non-Muslim) in the reasonable expectation that such support would be sustained because of the extent of deprivation in the oPts. The 2007 reorganization caused them to lose both advantages. Ambitious projects, such as the al-Safa dairy and the Islamic school sponsored by the Nablus committee, came to be starved of ongoing support; many smaller programs simply terminated; and typically a zakat committee could be reduced to doling out small sums of cash to approved applicants.

Referring to the increasingly 'draconian legal context' for Islamic charitable institutions in light of the counter-terrorist legislations of the UN, the US and other countries, a Swiss journalist questioned whether the ultimate consequences of newly established legal conditions, in which anyone can become subject to terrorist charges after having lent a helping hand to fellow human beings, will make humanitarian aid in many conflict zones illegal. Going even further, he asked:

Is this broad interpretation of terror sanctions [as held up e.g. by the US Supreme Court in the *Holder vs. the Humanitarian Law Project Case*³¹⁰] being used to redefine humanity as a snitch community [*Spitzelgemeinschaft*] that needs to safeguard itself before providing any assistance to an unknown counterpart?³¹¹

This tendency counters the findings of our research that in poverty-stricken societies, under severe strain due to political oppression, conflict or natural disasters, local solidarity networks can make a significant difference for distressed people. Specifically in political contexts of oppression, small gestures of mutual assistance delivered on the basis of human dignity create important islands that reinforce a society's well-being and self-respect. One can assume that such structures increase overall security and prevent terrorist violence arising from situations of political instability, where young people face daily violence and oppression and are ultimately left without hope for a better future.

On the other hand, charitable work (be it zakat-based, secular or Christian) always contains the risk of abusing people's needs for assistance for political purposes. As Islamic institutions had a reputation of working beyond clientelism, many long-standing zakat workers seem to dispose of the necessary know-how to prevent abuse. This could become relevant in

³⁰⁹ It appears, however, that Islamic Relief USA for instance has been growing fast in the past years.

³¹⁰ See e.g. Center for Constitutional Rights. *Holder vs. the Humanitarian Law Project*. Web edition, <http://ccrjustice.org/holder-v-humanitarian-law-project> (accessed July 2011).

³¹¹ Kocher, 2011, p. 96.

the future, when policy-makers may decide to develop new administrative frameworks that allow for the protection of the zakat sector from political interference and the safeguard of humanitarian space. In 2011, the tendency in both the West Bank and the Gaza Strip seemed, however, to move into the opposite direction, i.e. towards more factionalism and patronage in the distribution of aid.

Zakat committees and Islamic charitable societies in the oPt, similar to the situation of many local NGOs, expressed their demands for a just legal framework that guarantees the respect of the Freedom of Association, prevents arbitrary closures, and delays resulting from the interventions of security apparatuses. To people working in the Islamic social welfare sector, terror listings were likely to appear discriminatory and based on political interest if they went beyond their initial aim of preventing acts of terrorist violence through the targeting of institutions found, on the basis of legally convincing evidence, to be responsible for the direct financing or implementation of such acts.

Looking back to the pre-2007 situation in the oPt, a zakat system that favors local autonomy may be a valid alternative to security approaches that tend to favor centralized control of zakat committees – as implemented in the reorganization of the West Bank zakat committees. The composition of zakat committees on the principle of the inclusion of different political orientations was widely seen as a feasible way to protect the committees from party political pressure and political instrumentalization.

Open questions

What is the future of the Jordanian zakat law and its zakat committee model in the oPt? Will the new zakat law issued by the de facto government in Gaza be implemented?

Will Hamas and Fatah show the political will to support a decentralized (and de-politicized) zakat sector?

What are the opportunities for a political 'hands-off' agreement between political movements regarding the role of zakat committees, as well as Islamic and non-Islamic charitable organizations?

According to which criteria could a political 'hands-off' approach to the governance of zakat committees be defined?

What are the long-term consequences of policies that 'designate' (black-list) institutions providing humanitarian assistance as terrorist organizations, leaving no opportunity for legal appeal against such measures?

How is the politicization of aid and relief work affecting the lowest level of aid distribution? How do people in a situation of vital dependency perceive and react to the politicization of aid in the oPt?

What are the effective costs of the politicization of aid? I.e. in terms of inefficiencies of delivery, additional transport fees that arise from obstacles and screening mechanisms?

What are the long-term consequences of no-contact policies in societies in need of humanitarian assistance?

Appendix I: Update on the West Bank zakat committees

This update is based on many conversations with current and former zakat committee members, and PA officials from the Ministry of Awqaf held during visits in 2010 and 2011, as well as new a number of relevant documents that have come to our attention. Given the fast changing nature of the zakat sector in the oPt and of the local, as well as international, legal environment, it is important to remain open to newly emerging evidence. In June 2011, a delegation of researchers from the Centre on Conflict, Development and Peacebuilding (CCDP) presented the findings of the Working Paper on the West Bank zakat committee at the University of Birzeit to different academics in order to gather feedback. During this trip, the delegation also met former and current zakat committee members, Palestinian researchers, as well as officials from the PA Ministry of Awqaf, to share and discuss findings.

In 2011, the new centralized zakat committees in the West Bank continued to struggle to match the effectiveness of the pre-2007 zakat committee. Estimates based on interviews with board members and staff of the once biggest zakat committees in the West Bank in Nablus and Hebron suggested that the turnover of zakat committees in the West Bank in 2010 was down to about 20 per cent of the pre-2007 situation. In the absence of comprehensive figures it was possible to roughly estimate the pre-2007 turnover of the zakat committees in the West Bank, including all the projects they ran, such as clinics, hospitals, factories, and schools at around USD 50 million annually. According to the director of the zakat fund at the PA Ministry of Awqaf, the central zakat committees in the West Bank and the zakat fund at the Ministry have disbursed USD 10 million in 2009 and 2010.

The pre-2007 Hebron Zakat Committee used to disburse around USD 2 million per year. According to members of the new central committee, their funding is now less than 50 per cent of the pre-2007 Hebron committee. In addition to this, there are around 12 to 15 zakat committees in the Hebron governorate that have been closed in 2007. Initially, it was intended that the new central zakat committee should cover for all these formerly existing committees, but this expectation was still far from being met in 2011.

In Nablus, where the pre-2007 activities were estimated to have been at least five times the size of the pre-2007 Hebron committee, the new central zakat committee reported almost identical problems. It was disclosed that in February 2008, the pre-2007 Nablus Zakat Committee was visited by a delegation from the PA Ministry of Awqaf. At this occasion, the former committee provided the ministry with all accounts on funds and other properties, including audited financial reports. A hand-over document, signed by PA Ministry of Awqaf officials attests the integrity of the operations conducted by the pre-2007 Nablus Zakat Committee, stating that

The delegation of the Ministry (Committee of Inventory and Receipt) values all that the Nablus Zakat Committee has done (over the course of three decades, which is how old the committee is) in appreciated efforts for the success of charitable works and accomplishments on the ground, and the protection of public assets and the service to the people of Palestine, and all the large charitable projects that it has undertaken in cooperation with the people of the Nablus province and the charitable bodies, societies and organizations.³¹²

³¹² PA Ministry of Awqaf. 2008. 'Record of delivery and receipt (hand-over document on a visit of a delegation of the PA Ministry of Awqaf to the pre-2007 Nablus Zakat Committee)'. 6 February.

The Nablus Central Zakat Committee, which was established to continue the work of the pre-2007 zakat committee, resigned collectively in 2010,³¹³ but was later called back. Several projects started by the pre-2007 zakat committee in Nablus are currently on hold or had to be stopped. The al-Safa Dairy reported problems of cash flow and had reportedly asked PM Salam Fayyad for JOD 1.5 million in order to be able to continue its operations. By June 2011, this request had not received a positive answer.³¹⁴ A boys school for 450 specifically talented pupils also reported an adverse budgetary situation.

A number of board members of the current central zakat committees deplored the effects of centralization. They hold that prior to 2007, people in villages were motivated to donate to the local zakat committee of their village because they knew the people in the committee, and could perceive the impact of the local zakat distribution through this committee. Since 2007, people have been hesitant to donate to a central committee that they trust less because they are less informed about its activities.

Many assumed that security interests were behind the centralization measures of 2007, as for security bureaucrats, it was easier to vet and control the boards of 12 or 13 central committees in the West Bank than it was to oversee over 90 boards before 2007.

In a similar line, a Wikileaks document of 2008 on a meeting in Tel Aviv between Israeli intelligence and the US Treasury Department discusses the reorganization of the West Bank zakat committees in 2007–08:

GOI [Government of Israel] officials were uniformly unimpressed with assertions by PA Prime Minister Salaam Fayyad that the Hamas Zakat Committees [i.e. the West Bank zakat committees] had been reconstituted and severed from Hamas. GOI officials seemed to feel that nothing short of complete elimination of the committees would be sufficient. [...] The Israelis expressed the view that simply replacing the leadership of the committees would not sufficiently sever their connection with Hamas. When Glaser [from the US Treasury] asked if there was any action that Fayyad could take to improve the situation, the Israelis responded that there was, but did not provide details of what this action might be.³¹⁵

Interlocutors in different towns of the West Bank confirmed that the gap left by the diminished activity of the West Bank zakat committees has been to a certain extent filled by the European Commission's PEGASE mechanism that channels cash assistance through the PA Ministry of Social Affairs in the West Bank. In 2011, the Ministry of Social Affairs in the West Bank has cooperated on a technical level with the Ministry of Social Affairs in the Gaza Strip in order to continue the channeling of PEGASE cash assistance to the Gaza Strip. This cooperation was ongoing in 2011.

Since 2011, local donations have been collected and distributed informally. University professors, journalists and zakat committee members confirmed that this informal zakat practice is organized around a religious, pious and trusted personality, usually an imam, who decides on the means of distribution according to the categories laid out in the Quran and according to his own needs assessment and knowledge of the community.

³¹³ Maan News Agency. 2010. 'The Members of the Nablus Zakat Committee Hand in their Resignation to the Minister of Awqaf.' 29 September. www.maannews.net/arb/ViewDetails.aspx?ID=319142 (accessed January 2011).

³¹⁴ Schaeublin, 2009, p. 26.

³¹⁵ Wikileaks. US Embassy in Tel Aviv. 2008. 'Terrorism Finance: GOI Says Now Is The Time To Act Against The Central Bank Of Iran And Increases Its Financial Isolation Of Gaza'. 8 August. Wed edition, www.cablegatesearch.net/cable.php?id=08TELAVIV1742 (accessed July 2011).

Ongoing violations of the Freedom of Association

According to staff of the International Commission for Human Rights (ICHR) in Ramallah, the violations of the Freedom of Association had diminished in the last two years. There were, albeit, still major concerns that a series of new laws and presidential decrees was going to be used for the purpose of authoritarian control of charitable organizations (including the Islamic ones) and NGOs. In 2011, ICHR continued to receive complaints about freezing of assets and the confiscation of bank transfers destined to NGOs, charities and other civil society organizations. According to ICHR staff, the freezing and confiscation of assets was not carried out by PA Monetary Authority, but by the security services, including Preventive Security and the General Intelligence. ICHR had also received complaints by moneychangers regarding such interferences.

ICHR estimates that confiscations amounted up to several million US-Dollars in the West Bank and much more regarding funds that were destined to reach the Gaza Strip. In the Gaza Strip itself, ICHR received a lesser amount of complaints regarding the security services confiscating funds, because the Gaza government encouraged any money transfers to reach the Gaza Strip. On the other hand, there were reports from NGOs working in Gaza that the security services there had started to ask for kickbacks.

Comments on the CCDP Working Paper 5 on the West Bank zakat committees³¹⁶

According to Jamil Hilal, sociology professor at Birzeit University, Hamas did not control all of the zakat committees in the West Bank before 2007 but certainly a part of the sector. In spite of this, Professor Hilal asserted that Hamas did not rely on zakat committees for funding or for political influence. Zakat committees were one of the sectors that the Muslim Brotherhood and then Hamas tried to enter with their *tanzeem*. For a certain time, Islamic *tanzeem* was tolerated under the supervision and censorship [*raqqaba*] of the PA. Even if in 1997, as result of a conflict between Hamas and the PA, the PA Preventive Security Forces intervened in Islamic charities and zakat committees, the PA allowed them to stay operational. Since 2007, measures have been taken on many levels to put a definitive end to this practice of containment – via arrests, closure of institutions, replacement of boards, etc.³¹⁷

According to the head of the Human Rights Center in Ramallah, the PA heavily imposed its control over all of the zakat committees because of alleged presence of Muslim Brotherhood and Hamas *tanzeem*. But, as a result of this, the zakat committees stopped being functional. Since 2007, the PA's dealings with zakat committees have been based on a 'limited security perspective', which falls short in acknowledging not only the efficiency of institutions such as the zakat committees, but also the good reputation of their former members.³¹⁸

³¹⁶ Schaeublin, 2009.

³¹⁷ Interview, Prof. Jamil Hilal, Birzeit University, Ramallah, West Bank, 27 June 2010.

³¹⁸ Interview, Ramallah Centre for Human Rights, Ramallah, West Bank, 19 June 2010.

Interlocutors in the West Bank and in Gaza expressed the opinion that certain funds coming from the Gulf to small zakat organizations were used to fund kinship networks, rather than beneficiaries selected on the basis of need. One student observed how in his village people active in zakat distributing projects became suddenly very wealthy.³¹⁹ The zakat committees, especially those in the major cities, were, however, generally considered not to have been discriminating among beneficiaries and to have excelled in accessing the people most in need.

There are accounts of malpractices prior to 2007. According to a local taxi-driver, there were two persons belonging to Hamas *tanzeem* in his village near Ramallah allegedly in control of the list of beneficiaries that was sent to the Ramallah Zakat Committee. In the view of the taxi-driver, these persons favored their own family relatives and would not register people that were known to belong to other political parties.

According to a University Professor in Birzeit, the 2007 PA measures against the zakat committees are part of a wider process to discipline Palestinian society. According to her, this process started in 1992, when the PLO started to put pressure on the Fatah Youth Organizations [*shabiba*]. The split in 2007 was, in her view, just a pretext to crack down on committees that effectively supported the people against Israeli measures to contain any form of popular uprising. She thought that zakat committees were targeted because they were instances of Palestinian self-reliance.

During a seminar on the issue of zakat committees at the University of Birzeit in June 2011, several participants agreed that the simple act of providing services to people in need on the basis of respect and human dignity was an act of resistance in a society exposed to various forms of authoritarian control.

A researcher at the University of Birzeit who looked into the defense of labor rights in the West Bank before 2007, found that zakat committees (especially in Nablus) played an active role in defending labor rights. Apparently, they competed with labor federations in this field and provided workers with lawyers to defend their interests.

³¹⁹ Interview, student, Birzeit University, West Bank, June 2010.

The PA Ministry of Awqaf in Ramallah

The director of the zakat fund at the PA Ministry of Awqaf in 2011 was committed to transforming and modernizing the zakat committee system in the West Bank. In consultation with the central zakat committees, the PA Ministry of Awqaf drafted a new governance system for zakat committees issued on 17 March 2011. It foresaw the establishment of branch committees for the central committees in each governorates. These branch committees would cover several villages and would work with the central committee in an implementing role. The branch committees would not be allowed to do their own fundraising abroad. The Ministry of Awqaf stressed the need for more programmatic zakat distributions and praised the questionnaire of the Tubas Zakat Committee establishing the beneficiaries' eligibility and degree of need.³²⁰

In 2011, the director of the zakat fund, who was appointed to this position after the reorganizations of 2007 had taken place, stressed that the zakat committees in the oPt need to be considered in light of the absence of political independence. The resulting weakness of state authorities (i.e. the PA) allowed scope for interference by external political forces into internal governance matters.

Factual corrections and objections to the CCDP Working Paper 5 on the West Bank zakat committees

- 1) It was criticized that the paragraph on Israel's internal intelligence Shin Bet (or Israel Security Agency) on p. 38 lacked sufficient scientific sources. The PA Ministry of Awqaf denied that there has ever been any cooperation or exchange of information with the Israeli agency after the establishment of the PA.
 - 2) The use of the word 'tax' on p. 39 (last paragraph) is improper. The percentage of the committees' zakat funds that was paid to the Jordanian or the PA Ministry of Awqaf, was treated as zakat (not as tax money) and distributed through the central zakat fund based at the Ministry of Awqaf.
 - 3) The PA Ministry of Awqaf stressed that the decree mentioned in the paragraph 'Employees' on p. 44 to the effect that all employees of former zakat committees were dismissed was not implemented. The Ministry of Awqaf assured that most employees stayed on in the central committees.
 - 4) A member of the pre-2007 zakat committee of Hebron stated that it is wrong to say that Hizb al-Tahrir was involved in the establishment of zakat committees (e.g. p. 61). In his eyes, Hizb al-Tahrir, as a political movement, generally takes the position that zakat committees and institutionalized forms of Islamic charity delay the renaissance of the Islamic caliphate that they seek to reanimate.
-

³²⁰ See also Schaeublin, 2009, p. 24.

Bibliography

Academic publications

Abu-Amr, Ziad. 1994. *Islamic Fundamentalism in the West Bank and Gaza*. Bloomington and Indianapolis: Indiana University Press.

Abu Saif, Atef. 2011. *Palestinian Media and the Battle over the Zakat Committees*. Media Study commissioned by the Graduate Institute, Geneva, in 2010.

Alterman, Jon B. and Karin von Hippel. 2007. *Understanding Islamic Charities*. Washington, DC: Center for Strategic and International Studies Press.

Alaawa, Jabar (supervisor Alaa al-Din Adel al-Rafati). 2007. *Management and Organization of Zakat Funds: Their Effect on Limiting the Poverty Rate in the Gaza Strip – A Study of Applied Research on the Islamic Associations Working in the Domain of Zakat in the Gaza Strip*. Islamic University, Gaza – Department of Trade – Section of Business Administration.

Baumgarten, Helga. 2006. *Hamas – Der Politische Islam in Palästina*. Munich: Heinrich Hugendubel Verlag.

Benthall, Jonathan. 2007a. 'Islamic Charities, Faith-based Organizations and the International Aid System'. In Alterman, Jon B. and Karin von Hippel, eds. *Understanding Islamic Charities*. Washington, DC: Center for Strategic and International Studies Press.

---. 2007b. 'The Overreaction against Islamic Charities'. In: *ISIM Bulletin*. Leiden: Institute for the Study of Islam in the Modern World. No. 20 (Autumn). Available at: www.isim.nl (accessed September 2009).

---. 2008. *The Palestinian Zakat Committees 1993–2007 and Their Contested Interpretations*. PSIO Occasional Paper 1/2008. Geneva: Graduate Institute of International and Development Studies.

---. 2011. 'Islamic Humanitarianism in Adversial Context.' In: Bornstein, Erica and Peter Redfield. *Forces of Compassion: Humanitarianism Between Ethics and Politics*. Santa Fe: School for Advanced Research Press. pp. 99–122.

--- and Jérôme Bellion–Jourdan. 2009. *The Charitable Crescent: Politics of Aid in the Muslim World*. New York: I.B.Tauris.

Biersteker, Thomas and Sue Eckert. 2008. *Countering the Financing of Terrorism*. New York: Routledge.

Birzeit University Institute of Law. 2006. *Rule of Law and Dispute Resolution in Palestine*. Birzeit: Birzeit University Institute of Law.

Bonner, Michael, Mine Ener and Amy Singer (eds.). 2003. *Poverty and Charity in Middle East Contexts*. Albany: Albany State University of New York Press.

Bornstein, Erica and Peter Redfield. 2011. *Forces of Compassion: Humanitarianism Between Ethics and Politics*. Santa Fe: School for Advanced Research Press.

- Botiveau, Bernard. 1990. 'Droit islamique: du politique à l'anthropologique'. *Droit et Société*. No. 15. pp. 181–192.
- . 1997. 'Palestine: instituer un droit de la nation'. In: Bocco, Riccardo and Blandine Destremau and Jean Hannoyer (eds.). *Palestine, Palestiniens: Territoire National, Espaces Communautaires*. Beirut: Les Cahiers du CERMOC. No. 17. pp. 59–72.
- Challand, Benoît. 2008a. 'A Nahda of Charitable Organizations? Health Service Provision and the Politics of Aid in Palestine.' *International Journal of Middle East Studies*. Vol. 40, No. 2 (May). pp. 227–247.
- . 2008b. 'Les mutations du leadership palestinien (1993-2007)'. *A Contrario. Revue Interdisciplinaire de Sciences Sociales*. Vol. 5, No. 2. pp. 12-37.
- . 2009. *Palestinian Civil Society: Foreign Donors and the Power to Promote and Exclude*. London: Routledge.
- Cleveland, William L. 2004. *A History of the Modern Middle East*. Boulder: Westview Press.
- De Cordier, Bruno. 2010. 'Facing the Challenges of Social Upliftment and Definition of Identity: A Field Analysis of the Jamaat-e-Islami Hind's Social Service Wing Network in Meerut, India.' In: *Journal of Muslim Minority Affairs*. Vol. 30, No. 4. pp. 479–500.
- Dumper, Michael. 1993. 'Forty Years without Slumbering: Waqf Politics and Administration in the Gaza Strip, 1948–1987.' *British Journal of Middle Eastern Studies*. Vol. 20, No. 2. pp. 174-190.
- Gunning, Jeroen. 2000. *Re-Thinking Western Concepts of Islamism – Pluralism, Democracy, and the Theory and Praxis of the Islamic Movement in the Gaza Strip*. Doctoral Thesis. Durham University. Center for Middle Eastern and Islamic Studies.
- . 2007. *Hamas in Politics*. London: Hurst.
- . 2008. 'Terrorism, Charities, and Diasporas'. In: Biersteker, Thomas and Sue Eckert (eds.). *Countering the Financing of Terrorism*. New York: Routledge.
- Hamami, Reema. 1994. *Between Heaven and Earth: Transformation in Religiosity and Labor Among Southern Palestinian Peasant and Refugee Women, 1920-1993*. Philadelphia, Pennsylvania: Temple University.
- and Jamil Hilal. 2001. 'An Uprising at a Crossroads.' *Middle East Report 2001*. MERIP. Available at: www.merip.org/mer/mer219/219_hammami-Hilal.html (accessed November 2011).
- Hilal, Jamil and Majdi Maliki. 1997. *Social Support Institutions in the West Bank and the Gaza Strip [mu'assasat lil-da'm al-ijtima'y fil-daffa al-gharbiya wal-qita' ghaza]*. Ramallah: Palestine Economic Policy Research Institute, MAS.
- Høigilt, Jacob. 2010. *Raising Extremists? Islamism and Education in the Palestinian Territories*. Oslo: Fafo Foundation.
- Hroub, Khaled. 2006. 'A "New Hamas" Through its New Documents'. *Journal of Palestine Studies* Vol. 35, No. 4. pp. 6–27.
- Ishtia, Mohammed. 2008. *Encyclopaedia of Palestinian Terms and Concepts [mausu'a al-mustalahat wal-mafahim al-filastiniya]*. Location unknown: Palestinian Center for Regional Studies.

- Kocher, Victor. 2011. *Terrorlisten: Die Schwarzen Löcher des Völkerrechts*. Vienna: Promedia.
- Kuran, Timur. 2003. 'Islamic Redistribution through Zakat: Historical Record and Modern Realities', In: Michael Bonner, Mine Ener and Amy Singer (eds.). *Poverty and Charity in Middle East Contexts*. Albany State University of New York Press. pp. 275-93.
- Levitt, Matthew. 2006. *Hamas: Politics, Charity, and Terrorism in the Service of Jihad*. New Haven: Yale University Press.
- Lundblad, Lars Gunnar. 2008. 'Islamic Welfare, Discourse and Practice – The Institutionalization of zakat in Palestine.' In: Naguib, Nefissa and Inger Marie Okkenhaug (eds.). *Interpreting Welfare and Relief in the Middle East*. Leiden: Brill. pp. 195–237.
- . 2011. *Islamic Welfare, Meanings and Practices: Process of Institutionalizing and Politicization of the Zakat Principle in Palestine*. Bergen, Norway: PhD Thesis, University of Bergen.
- Malka, Haim. 2007. 'Hamas: Resistance and Transformation of Palestinian Society'. In: Alterman, Jon B. and Karin von Hippel (eds.). *Understanding Islamic Charities*. Washington, DC: Center for Strategic and International Studies Press. pp. 98–126.
- Milton-Edwards, Beverley. 1996. *Islamic Politics in Palestine*. London: Tauris Academic Study.
- . 2008. 'The Ascendance of Political Islam: Hamas and Consolidation in the Gaza Strip'. *Third World Quarterly*. Vol. 29, No. 8. pp. 1585–1599.
- and Stephen Farrell. 2010. *Hamas. The Islamic Resistance Movement*. Cambridge: Polity Press.
- Mohammed, Hayder. 2010. 'Relying on One's Tribe: A Snippet of Life in Basra Since the 2003 Invasion.' *Anthropology Today*. Vol. 26. No. 6. (December). pp. 23-26.
- Naguib, Nefissa and Inger Marie Okkenhaug (eds.). 2008. *Interpreting Welfare and Relief in the Middle East*. Leiden: Brill.
- Roy, Sara. 1987. 'The Gaza Strip: A Case of Economic De-Development.' *Journal of Palestine Studies*. Vol. 17, No. 1 (Autumn). pp. 56-88.
- . 2000. 'The Transformation of Islamic NGOs in Palestine.' *Middle East Report 2000*. MERIP. Available at: www.merip.org/mer/mer214/214_roy.html (accessed November 2011).
- . 2001. *The Gaza Strip: The Political Economy of De-Development*. Washington DC: Institute for Palestine Studies.
- . 2011. *Hamas and Civil Society in Gaza*. Princeton: Princeton University Press.
- Schaeublin, Emanuel. 2009. *Role and Governance of Islamic Charitable Institutions: The West Bank Zakat Committees (1977 to 2009) in the Local Context*. CCDP Working Paper 5. Geneva: Graduate Institute of International and Development Studies.
- Singer, Amy. 2008. *Charity in Islamic Societies*. Cambridge: Cambridge University Press.

Reports

Goldstone, Richard. 2009. *Human Rights in Palestine and Other Occupied Arab Territories – Report of the United Nations Fact-Finding Mission on the Gaza Conflict*. UN General Assembly. Human Rights Council.

Independent Commission for Human Rights. 2008. *Freedom of Association in the Palestinian-Controlled Territory During 2008*. Special Report December 2008. The Independent Commission for Human Rights: Ramallah.

--. 2009a. *The Status of Human Rights in Palestine – The Fifteenth Annual Report*. Ramallah: ICHR.

--. 2009b. *Report on Freedom of Association in the Palestinian controlled Territory*. Ramallah: ICHR.

International Crisis Group. 2003. *Islamic social activism in the Palestinian Territories*. Brussels/Amman: International Crisis Group.

--. 2007. *Inside Gaza: The Challenge of Clans and Families*. Brussels/Amman: International Crisis Group.

--. 2008a. *Ruling Palestine II: The West Bank Model?* Ramallah, Jerusalem, Brussels: International Crisis Group.

--. 2008b. *Round Two in Gaza*. Gaza City/Ramallah/Brussels: International Crisis Group.

--. 2009a. *Ending the War in Gaza*. Gaza City/Ramallah/Brussels: International Crisis Group.

--. 2009b. *Gaza's Unfinished Business*. Brussels/Amman: International Crisis Group.

Oxfam (in cooperation with other NGOs). 2009. *Failing Gaza: A Report One Year after Operation Cast Lead*. Available at www.oxfam.org.uk/resources/policy/conflict_disasters/downloads/failing_gaza.pdf (accessed November 2011).

Palestinian Center for Human Rights. 2009. *Report on the Palestinian Violations of the Right to Form Organizations in the PA [al-intihakat al-filastiniya fi takween al-jama'iyat fi al-sulta al-wataniya]*. Gaza: Palestinian Center for Human Rights.

Participatory Poverty Assessment (PPA) Project. 2002. *Relationship between the Poor and the Different Institutions: Learning from the Poor* (Executive Summary available only). Ramallah: Ministry of Planning and International Cooperation and UNDP.

UN OCHA. 2009. *Locked In: The Humanitarian Impact of Two Years of Blockade on the Gaza Strip*. August. Available at: www.ochaopt.org/documents/Ocha_opt_Gaza_impact_of_two_years_of_blockade_August_2009_english.pdf (accessed November 2011).

About the author

In 2011, Emanuel Schaeublin was a Berrow Foundation Scholar at Lincoln College reading for an MSc in Social Anthropology at the University of Oxford. Previously, he has been working as a consultant, researcher and coordinator to the Islamic Charities Project at the Graduate Institute of International and Development Studies in Geneva (a project funded by the Swiss Federal Department of Foreign Affairs). During the past four years, his research focused on the Palestinian zakat committees and their changing context. Emanuel holds an M.A. in Arabic Language, Philosophy and Political Sciences from the University of Geneva and has studied Arabic at the University of Birzeit, West Bank, and at the *Institut Français du Proche Orient* in Damascus, Syria.

CCDP Working Paper Number 9

Published by the
Centre on Conflict, Development and Peacebuilding (CCDP)
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>

The views expressed in this publication are those of the author and do not necessarily reflect the views of the CCDP or the Government of Switzerland.

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means – electronic, mechanical, photocopying, recording or otherwise – without the prior permission of the CCDP.

Design: Latitudesign

© CCDP, 2012
Printed in Switzerland



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Federal Department of Foreign Affairs FDFA
Directorate of Political Affairs DP
Human Security Division:
Peace, Human Rights, Humanitarian Policy, Migration

THE GRADUATE INSTITUTE | GENEVA
**CENTRE ON CONFLICT,
DEVELOPMENT AND PEACEBUILDING**

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>