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Transparency Palestine

Integrity, transparency, and accountability in the work of the central Zakat Committees in the West Bank and the effectiveness of their role

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Introduction:

Most Islamic countries have regulated the management of Zakat by establishing specialized institutions for its collection and distribution. In some cases, these have taken the form of a dedicated Zakat funds, such as in Lebanon and Qatar. In Kuwait, they are referred to as the House of Zakat, while in Palestine they fall directly under the authority of the Ministry of Awqaf. In Jordan, Zakat institutions operate under boards of directors supervised by the Minister of Awqaf, whereas in other countries they function as entirely independent entities.

The management and collection of Zakat funds remain subjects of debate among contemporary scholars and researchers, particularly concerning the entity best suited to assume this responsibility. Nevertheless, the collection and distribution of Zakat are more often regarded as a state duty, aligning more effectively with the structures and functions of state institutions, which facilitates oversight and accountability. Assigning the management of Zakat funds to the state is not contrary to Sharia; rather, it is an organizational necessity that strengthens transparency, justice, and efficiency in administering public resources with a social purpose.

Zakat committees in Palestine first emerged as informal, voluntary groups dedicated to managing funds donated by Palestinian citizens, as well as contributions from Islamic organizations, institutions, and communities abroad. In 1977, the Jordanian Ministry of Awqaf formally recognized these groups by registering them as “Zakat committees” under the Jordanian Zakat Law.

Over time, the committees played a vital role in fostering solidarity within Palestinian society. Guided by Islamic principles, they provided aid to those in need and established schools, hospitals, orphanages, and other institutions that served vulnerable groups.

This model continued until 2007, when the Palestinian political division led the emergency government, headed by Dr. Salam Fayyad, to dissolve all central Zakat committees and their subdivisions, then numbering more than 92 committees across towns and villages. In their place, Prime Minister Fayyad appointed eleven central committees, one in each governorate. All local branches were merged into their respective governorate’s central committee, and the Palestinian Zakat Fund was established under the Ministry of Awqaf and Religious Affairs to oversee and regulate the work of these central committees.

The objective of the report

- General Objective: Improving governance and fostering an environment of integrity, transparency, and accountability within the mechanisms, procedures, and operational standards of the central Zakat committees in the West Bank, in order to safeguard them against corruption.
- Specific Objective: Enhancing the efficiency of the Zakat committees in managing public funds; examining the integrity of their officials; and reviewing work procedures and measures related to transparency, public access to information, and the availability and effectiveness of internal and external accountability and control systems governing their operations, personnel, program implementation, and aid distribution. This objective also includes evaluating the committees’ neutrality and effectiveness against key indicators and issuing recommendations that reinforce their independence while upholding the principles of integrity and transparency.

Methodology for preparing the report

The descriptive-analytical method was employed in preparing this report, which involved:

- Collecting and compiling relevant information on the subject from various sources.
- Reviewing published reports on the subject, with particular attention to reports by the AMAN Coalition.
- Examining the legislative and institutional framework governing the work of the central Zakat committees in the West Bank.
- Assessing the integrity of officials and employees, as well as transparency practices and accountability mechanisms within the Zakat committees, by analyzing responses to a structured questionnaire consisting of 14 indicators distributed across the West Bank.
- Conducting structured interviews with relevant stakeholders and subject-matter experts, including members of the central Zakat committees and representatives of related institutions.
- Analyzing the collected data, information, and indicators.
- Drawing conclusions that identify the key challenges and concerns revealed through the analysis.
- Developing practical recommendations and proposing mechanisms for advocacy and lobbying to ensure their adoption and implementation.
- Preparing a draft report and presenting it in a stakeholder workshop for discussion, then revising and finalizing the report based on the feedback and outcomes of the workshop.

Sources of information

- Searching references and library sources, as well as websites, for reports, studies, and research papers related to the topic.
- Conducting interviews with relevant stakeholders and experts involved in the work of Zakat committees and public oversight institutions.
- A questionnaire that includes the integrity, transparency, and accountability indicators that should be incorporated into the operating mechanisms of the central Zakat committees.

First: The legal and institutional framework governing the work of the central Zakat committees

1. The legal framework for the operation of the central Zakat committees

In Palestine, the Jordanian Zakat Law No. 35 of 1944 was enacted, stipulating in Article 5 the establishment of a fund called the “Zakat Fund,” to which all collected Zakat is to be paid. Article 6 of the law further designated that the management of the Zakat Fund be entrusted to a council known as the “Zakat Fund Board of Directors,” consisting of a chairman and four members, who are appointed and dismissed by a Cabinet decision with the approval of His Highness the Prince.

The Jordanian Endowments and Religious Affairs Law No. 26 of 1966, along with its amendments, confirmed in paragraph 1 of Article 12 the establishment of a Zakat Fund within the Ministry of Endowments, which oversees Zakat committees and organizes their work according to a system issued by the Council of Ministers. Paragraph 2 of the same article provides that the minister may form any necessary committees to support the ministry’s work and issue the required instructions to regulate their operations¹.

In 2011, the Minister of Awqaf and Religious Affairs in Palestine approved the internal regulations for the central Zakat committees, along with instructions governing their financial affairs and the organization of their work. These regulations and supplementary instructions were circulated to the Zakat committees to ensure that their operations complied accordingly.

The internal regulations of the central Zakat committees outlined the procedures for establishing the committees, the criteria for membership, and the terms and conditions for both the duration and termination of membership. They also specified the committees’ objectives and responsibilities, detailed their financial resources and expenditures, and established the procedures for conducting meetings and the duties of committee members.

The financial regulations for the central Zakat committees covered the classification of committee budgets according to revenues and expenditures and the maintenance of accounting records. They also required the development of mechanisms for managing in-kind donations, ensuring financial oversight and auditing, and regulating procurement processes and tenders. Additionally, the operational instructions specified the procedures for appointing employees within the Zakat committees, defined their duties and standards of professional conduct, and addressed all matters related to employees’ work and rights².

Although the Minister of Awqaf and Religious Affairs signed the internal regulations for the central Zakat committees, along with the financial instructions and guidelines for organizing their work, these regulations have not yet been approved by the Cabinet, nor have the accompanying instructions been published in the official gazette.

Mr. Ahmad Abbas, Director General of the General Administration of the Palestinian Zakat Fund at the Ministry of Awqaf, confirmed that the Zakat Fund system is currently under discussion in the Cabinet for a second reading. Following this discussion, a revised version of the internal system will be drafted³.

1 <https://mjr.ogb.gov.ps/MergedLegislations/ViewText/165/>

2 The internal regulations, financial instructions, and operational guidelines for the Central Zakat Committees for the year 2011, Palestinian Zakat Fund, Ministry of Awqaf and Religious Affairs, Palestine.

3 Interview with Mr. Ahmad Abbas, Director General of the General Administration of the Palestinian Zakat Fund, Ramallah, Wednesday 25/6/2025.

The internal regulations and auxiliary instructions incorporate provisions emphasizing the values of integrity, transparency, and accountability.

Article 2 of the regulations outlines the conditions required for committee membership, including good conduct and personal integrity. It also specifies the circumstances under which membership may be terminated, such as actions that harm the committee's interests or the misuse of membership for personal gain.

Article 11 of the regulations places the committees' work and their related projects under the supervision and oversight of the Zakat Fund and other relevant regulatory bodies.

Articles 2 and 5 of the operational instructions outline the procedures and conditions for appointing staff on the Zakat Committees' payroll. These include developing job descriptions for all positions, allocating the necessary funding, and specifying employment procedures. Job vacancies must be announced in at least two local newspapers, including the job title, required qualifications, and the location and deadline for submitting applications. Furthermore, a selection committee must be formed, and the candidates' names submitted to the General Director of the Zakat Fund for final approval of appointments.

Articles 4 and 6 of the internal regulations emphasize that the committees are charitable in nature, have no political or party affiliation, and that donations and contributions must not be linked to any political or sectarian objectives.

Additionally, Articles 3 and 4 of the regulations governing the organization of committee work define employees' duties and professional conduct. These include performing tasks with accuracy and integrity, treating the public respectfully, adhering to work schedules, and safeguarding public property. The regulations also prohibit employees from exploiting their position for personal gain, engaging in outside employment alongside their primary duties, or accepting gifts, rewards, grants, or commissions in connection with their work.

Articles 3 to 7 of the financial instructions for the Zakat committees address all matters related to the preparation of budgets, final accounts, and financial reports. They also provide detailed guidance on controlling revenues and expenditures, financial oversight and auditing, maintaining financial records, and managing in-kind donations.

Article 9 specifies the procedures for procurement operations, including the limits for direct purchases and tender bids. It also outlines the bidding process, such as the formation of bidding and technical committees, publication of tenders in newspapers, evaluation of bids, and other related responsibilities.

In 2023, a decision was issued under Law No. 2 of 2023 amending the Awqaf and Islamic Affairs and Holy Places Law No. 26 of 1966. Article 12 of this decision mandated the establishment of a Zakat Fund within the Ministry of Awqaf to oversee the Zakat committees, with its operations to be governed by a system issued by the Council of Ministers. To date, this system has not been issued⁴.

⁴ <https://mjr.ogb.gov.ps/Decrees/ViewText/33311>

Although the rules of procedure and their accompanying instructions include numerous measures that promote integrity, transparency, and accountability, they omit several important safeguards. Specifically, these documents do not contain clear policies for preventing conflicts of interest among committee officials, nor do they address the disclosure of any financial benefits received by those in charge.

Although these rules address certain controls over the conduct of committee employees, they do not define a code of conduct for the chairman and committee members. They also lack specific provisions to prevent the abuse, waste, or misuse of committee property and do not reference mechanisms for reporting suspicious activities or corruption. Furthermore, many of the restrictions outlined in the Public Procurement Law of 2014 and its related regulations are not incorporated into the procurement procedures set forth in the Committees' Financial Instructions.

Additionally, these rules do not address policies on access to information or procedures for responding to public information requests, nor do they provide guidance on information dissemination, particularly regarding budgets, financial reports, and regulatory documents. They also lack references to community accountability and fail to establish clear, approved mechanisms for receiving and handling public complaints.

2. Institutional framework for the work of the central Zakat committees

These committees operate in the West Bank under the Ministry of Awqaf and Religious Affairs, with oversight and supervision provided by the General Directorate of the Zakat Fund within the Ministry. The Zakat committees were initially established in the late 1970s and early 1980s under the Jordanian Ministry of Endowments, Islamic Affairs, and Holy Places, in accordance with Jordan's Zakat Law. They continued to operate under this framework until the establishment of the Palestinian National Authority in 2004, when oversight was transferred to the Palestinian Ministry of Awqaf, under whose supervision they have since functioned.

Over the years, the number of Zakat committees gradually grew to 92. However, following the internal Palestinian division in 2007, the emergency government dissolved all existing committees and consolidated them into 11 central committees, with one central committee in each West Bank governorate⁵. Today, there are 14 central committees in the West Bank, including four in Hebron governorate, alongside 36 independent Zakat committees and seven local committees⁶.

The central Zakat committees in the West Bank are: the Central Zakat Committee of Jerusalem, the Central Zakat Committee of Hebron, the Central Zakat Committee of North Hebron, the Central Zakat Committee of South Hebron, the Central Zakat Committee of Yatta, the Central Zakat Committee of Bethlehem, the Central Zakat Committee of Jericho, the Central Zakat Committee of Ramallah and Al-Bireh, the Central Zakat Committee of Nablus, the Central Zakat Committee of Salfit, the Central Zakat Committee of Tubas, the Central Zakat Committee of Jenin, the Central Zakat Committee of Tulkarm, and the Central Zakat Committee of Qalqilya.

According to their internal regulations, the formation of the central Zakat committees is authorized by a decision of the Minister of Awqaf and Religious Affairs, based on the recommendation of the Director General of the Zakat Fund. Each committee consists of seven to fifteen members. From among them,

5 Mohammad Omari, The Role of Zakat Committees in Development in the Northern West Bank Governorates, Master's Thesis, Al-Quds University, 2010, pp. 33-35.

6 The official page of the Palestinian Cabinet, <https://www.palestinecabinet.gov.ps/portal/GovService/Details/133#>, Abdul Rahman Dar Hassan, Director of the Zakat Department, Ministry of Awqaf and Religious Affairs.

a president, vice president, secretary, and treasurer are elected, with the election results submitted to the Ministry of Awqaf for approval. The Minister also has the authority to dissolve, amend, or reconstitute these committees, as well as to accept the resignation of their members⁷.

In this regard, Mr. Ahmad Abbas, Director General of the General Administration of the Palestinian Zakat Fund, confirmed that the formation of Zakat committees involves consultation with the local community for each committee, with the final approval resting with the Minister of Awqaf and Religious Affairs⁸.

Based on their regulations, the central Zakat committees have legal status both financially and administratively and are affiliated with the Zakat Fund within the Ministry of Awqaf and Religious Affairs. Mr. Aqel Rabi, General Director of the Ramallah and Al-Bireh Zakat Committee, clarified that the Zakat committees are not governmental bodies; their employees are not state employees, nor are they subject to the Civil Service Law or the Civil Service Bureau. Their salaries are funded through the Zakat funds they collect and their investment projects, rather than the public treasury. He further noted that the committees are not charitable associations, and the Charitable Societies and Community Organizations Law does not apply to them due to their distinctive structure, operational framework, and the absence of general assemblies⁹.

The internal regulations also stipulate that the committees' organizational structure should comprise a General Director, an Executive Director, a Financial Director, department heads, an accountant, and social researchers¹⁰.

Article 5 of the 2011 internal regulations specifies that the financial resources of the committees consist of Zakat funds voluntarily contributed by individuals, general and ongoing donations, gifts and contributions, orphan sponsorships, sacrifices and vows, Zakat al-Fitr, Aqa'eq (offerings of thanks for a newborn,) in-kind donations, proceeds from charitable projects affiliated with the committee, and any other resources approved by the committee in accordance with the regulations.

The expenses of the Zakat committees consist of Sharia-compliant Zakat expenditures, as defined in Article 6 of the internal regulations. These include support for the poor and needy, students, orphans, the elderly, the disabled and the institutions that care for them, ailing individuals and the institutions that assist them, needy travelers or stranded persons, and victims of disasters. Expenditures may also cover all administrative work necessary for the committees' operations, provided that such expenses do not exceed 10% of the committees' revenues.

7 Article (2) of the internal regulations of the Central Zakat Committees for the year 2011, the Palestinian Zakat Fund, the Palestinian Ministry of Awqaf and Religious Affairs.

8 Interview with Mr. Ahmad Abbas, General Director of the General Administration of the Palestinian Zakat Fund, previous source.

9 Personal interview with Mr. Rabi' Aqel, General Director of the Ramallah and Al-Bireh Zakat Committee, Ramallah, Monday 2/6/2025.

10 Khaled Khallaf, The Role of the Services Provided by the Central Zakat Committees in Palestine in Reducing Poverty, Master's Thesis, Al-Quds University, 2019.

Second: Integrity, transparency, and accountability in the work of the central Zakat committees in the West Bank

Analysis tool: The questionnaire

This section of the report analyzes key indicators related to integrity, transparency, and accountability in the work of the central Zakat committees. Data was collected through a survey designed specifically for this purpose and distributed via email to all fourteen committees¹¹. The survey comprised five sections, each containing targeted questions addressing the relevant indicators, along with an open-ended question allowing respondents to share any additional comments or insights. The structure of the survey is summarized in the table below.

Table 1: Sections of the Form

Section	Number of Questions
Section 1: Indicators of integrity in the work of committees	14
Section 2: Indicators of transparency in the work of committees	15
Section 3: Indicators of oversight, accountability, and auditing of committees	15
Section 4: Indicators of impartiality in the work of committees	7
Section 5: Indicators of effectiveness in the work of committees	4

12 out of 14 of the central Zakat committees responded and filled out the form either through the committee chairperson or one of their designated employees*, as follows:

Table 2: Central Zakat committees that responded to the form

Committee	Respondent's Name and Title
Central Zakat Committee of Ramallah and Al-Bireh Governorate	Mr. Rabee Aqel / Committee Director
Central Zakat Committee of South Hebron	Mr. Sameer Rabee / Committee Director
Central Zakat Committee of North Hebron	Ms. Sireen Karajat / Committee Office Director
Central Zakat Committee of Yatta	Mr. Abed Bahees / Committee Chairman
Central Zakat Committee of Bethlehem	Mr. Mohammad Abu Al-Hour / Committee Chairman
Central Zakat Committee of Jenin	Mr. Ahmad Salatneh / Committee Office Director
Central Zakat Committee of Tulkarm	Mr. Ghazi Ahmad Haj Qasem / Committee Chairman
Central Zakat Committee of Qalqilya	Mr. Khaldoon Al-Hajj Hassan / Committee Administrative Coordinator
Central Zakat Committee of Salfit	Ms. Haneen Abdullah / Committee Accountant

¹¹ See the appendix, a form to examine the availability of indicators of integrity, transparency, and accountability in the work of the central Zakat committees in the West Bank.

• The form was not filled out by the two central Zakat committees: the Central Zakat Committee of Nablus and the Central Zakat Committee of Jerusalem.

Central Zakat Committee of Tubas	Mr. Mohammad Jihad Zaid Al-Kilani / Committee Chairman
Central Zakat Committee of Jericho	Committee Secretary
Independent Zakat Committee of Al-Dhahiriya	Mr. Ghaleb Al-Isseh / Committee Chairman
Central Zakat Committee of Hebron	Sheikh Nabeel Fayadh Salah / Committee Chairman

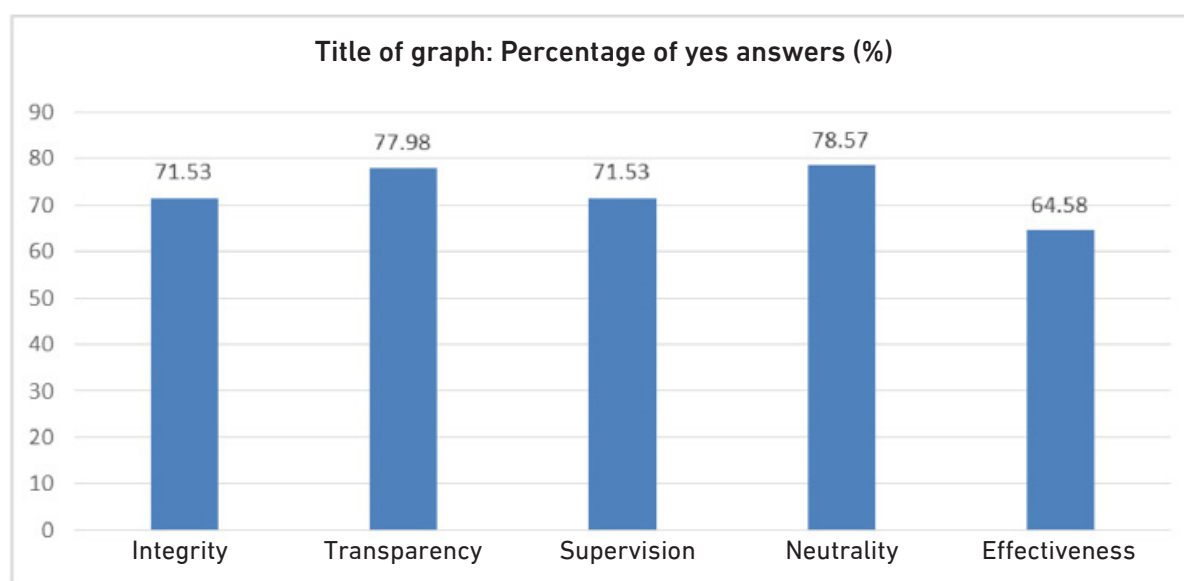
The analysis was based on calculating the average of the yes or no responses to the questions in the survey form, in order to assess the presence of integrity and effectiveness indicators in the work of the Zakat committees. The resulting averages were then classified according to the following scale:

Very low - low	Mediocre - high	Very high
0 – 49%	50 – 79%	80 – 100%

Results of the questionnaire analysis

The overall results of the questionnaire analysis distributed to the central Zakat committees in the West Bank to evaluate the integrity, transparency, and accountability in the work of these committees are as shown in the following chart.

The overall results of the survey of the central Zakat committees on the integrity system in their work



The chart indicates that the Zakat committees were evaluated highly in terms of integrity, neutrality, and overall effectiveness. Respondents rated the committees favorably across all key areas, including integrity values, transparency principles, accountability systems, neutrality, and work effectiveness.

Among these areas, neutrality received the highest rating at 78.57%, reflecting a strong perception of impartiality in the committees' work. Conversely, effectiveness received the lowest rating at 64.58%, suggesting there is still room for improvement in this area.

Additionally, respondents provided generally high evaluations regarding the measures implemented to strengthen the integrity system within the committees' operations.

Despite this positive assessment of the integrity system in the committees' work, it still has many gaps, which will be addressed within the discussing of the results related to each axis separately.

1. Integrity in the work of the central Zakat committees

This section examines a set of indicators that assess the effectiveness of integrity measures in the work of the committees. These indicators include: the enforcement of legislation, ensuring integrity in appointments, prevention of conflicts of interest, regulating gift acceptance, protection against misuse of committee property, disclosure of the financial liabilities of those in charge, availability of anti-corruption reporting mechanisms, and adherence to codes of conduct.

The results of evaluating these indicators were as follows:

- Six indicators received very high scores, ranging between 80% and 100%. These included indicators related to: legislation regulating the committees' work, policies for preventing conflicts of interest, instructions for monitoring and safeguarding committee property, clear hiring procedures, adherence to public procurement laws, and functional mechanisms for reporting corruption.
- Five indicators received medium to high scores, ranging from 50% to 80%. These measured the committees' commitment to disclosing conflicts of interest, disseminating and applying the employee code of conduct, and submitting financial disclosure statements.
- Three indicators received very low scores of 33.33%. These concerned the observance of rules for accepting and recording gifts, as well as staff training to raise awareness of corruption risks and strategies for combating them.

Even though the responses of the committee representatives to the integrity indicators were mostly positive, the tangible reality indicates many gaps in this area, as follows:

- Regarding the legislation regulating the committees' work: The internal regulations and accompanying instructions, which serve as the primary framework governing the committees' operations, lack several provisions that would strengthen the principles of integrity in their work. Moreover, these regulations need to be updated to keep pace with recent developments and the legislation issued later by the Council of Ministers.

This need for improvement was confirmed by Mr. Ribhi Dawlat, Chairman of the Central Zakat Committee of Ramallah and Al-Bireh, who stated that a new system for regulating the committees' work is currently being developed in coordination with the relevant authorities to align with recently issued legislation¹².

- The 2011 regulations governing the work of the committees include mechanisms and procedures for appointing employees. However, many committees do not implement these procedures. Reports from the Financial and Administrative Audit Bureau, based on audits of several Zakat committees, revealed that many employees, whether in the committees themselves or in their affiliated projects, work without formal contracts to regulate their rights and obligations.

In addition, these committees lack an approved organizational structure that clearly defines the

¹² Interview with Mr. Ribhi Dawlat Chairman of the Central Zakat Committee of Ramallah and Al-Bireh, Ramallah, 28/5/2025.

administrative hierarchy and decision-making authority. They also do not have a standardized salary scale or a designated human resources unit¹³.

- **Conflict of Interest Regulations:** The internal regulations and the instructions governing the work of sub-committees include some provisions to prevent conflicts of interest. These include a rule stating that a valid reason for losing committee membership is exploiting one's position for personal gain, as well as a prohibition on employees using their positions for personal benefit.

However, beyond these basic provisions, there are no additional procedures for preventing or disclosing conflicts of interest. Furthermore, there is no reference to, or commitment to comply with, the Conflict of Interest Prevention System No. 1 of 2020 issued by the Council of Ministers.

- **Codes of Conduct:** Articles 3 and 4 of the instructions regulating the committees' work include certain provisions governing employee conduct while performing their duties. However, there are no equivalent codes or regulations specifically addressing the conduct of those in charge of the committees, particularly the heads and members.

- The regulations governing the central Zakat committees do not include provisions requiring financial disclosure from the committees' heads, members, or employees. In an interview, Mr. Firas Dweik, head of the Financial Disclosure Follow-up Department at the Anti-Corruption Commission, noted that Zakat committees are legally obligated to submit financial disclosures.

However, this has not yet been implemented due to the large number of individuals required to submit disclosure, especially those in ministries and service institutions, and the limited staff available to track and evaluate them¹⁴.

- Article 4 of the Committee Work Regulation prohibits employees from directly or indirectly accepting any gift, grant, reward, or commission solely for performing their job duties.

However, this provision does not extend to committee heads and members. Moreover, there is no available information confirming that the committees have implemented Cabinet Resolution No. 10 of 2019, which regulates the gift-giving system.

- In the survey, some committee respondents indicated that the Ministry of Awqaf has not distributed the regulations and instructions issued by the Council of Ministers, despite the fact that these regulations are mandatory and become enforceable once published in the official gazette.

- While the regulations governing Zakat committees include provisions requiring employees to safeguard the committees' funds and properties, these regulations and other relevant legislations do not provide specific implementation mechanisms.

The Financial and Administrative Audit Bureau's report on one Zakat committee revealed that the committee had not inventoried its endowment properties or real estate, nor documented their specific locations. Furthermore, there was no record assigning numbers to rented properties, no dedicated register for fixed assets that sequentially includes asset locations, and no registries provided to employees to facilitate proper control and monitoring of assets¹⁵.

¹³ The Financial and Administrative Control Bureau, Final Report of the Financial and Administrative Control Bureau on the Activities of the Central Zakat Committee of Hebron for the year 2022, September 2024. See also, the Financial and Administrative Control Bureau, Final Report of the Financial and Administrative Control Bureau on the Activities of the Central Zakat Committee of Nablus for the year 2023, March 2025.

¹⁴ Interview with Mr. Firas Dweik, Head of the Financial Disclosure Follow-up Department at the Anti-Corruption Commission, Ramallah, Wednesday 18/6/2025.

¹⁵ The Financial and Administrative Control Bureau, the final report of the Financial and Administrative Control Bureau on the activities of the Nablus Central Zakat Committee for the year 2023, March 2025.

- A large percentage of committee representatives surveyed stated that they adhere to the Public Procurement Law of 2014. However, in practice, the committees follow the financial instructions specific to Zakat committees, which include their own procurement procedures.

Reports from the Financial and Administrative Audit Bureau on several Zakat committees have raised multiple concerns regarding procurement practices. These include the failure to form a procurement and receipt committee, contrary to the 2011 financial instructions; making purchases without obtaining the committee chair's prior approval, thereby bypassing official procedures; and non-compliance with procurement requirements in executing certain operations or purchases, providing services through tenders or price quotations, or organizing agreements with suppliers and service providers¹⁶.

- The researcher found no evidence that Zakat committees have adopted instructions for reporting suspected corruption, nor that their staff have received training to enhance integrity and combat corruption.

In an interview, Mr. Essam Abdel Halim, Director of the General Administration for Complaints, Investigations, and Reports at the Anti-Corruption Commission, noted that the Commission regularly organizes training workshops with ministries and public institutions to raise awareness on combating corruption, including with the Ministry of Awqaf and Religious Affairs. However, these workshops have not been directly offered to Zakat committees¹⁷.

2. Transparency in the work of the central Zakat committees

This section examines the level of transparency and disclosure in the work of the committees, focusing on the existence of approved policies or established instructions regarding access to committee-specific information, publication practices, and materials made publicly available. It also evaluates the criteria for selecting beneficiary groups, the programs and activities implemented, the committees' budget records, financial and audit reports, and the availability and accessibility of publication tools for the public.

Responses from Zakat committee representatives indicate that many of the aforementioned indicators received very high scores, ranging from 80% to 100%. These indicators relate to the presence of effective websites, the announcement of calls for tenders, the publication of beneficiary selection criteria, the dissemination of programs and activities, the disclosure of budgets, and responsiveness to public information requests.

The remaining indicators, with one exception, received average to high scores ranging from 50% to 79%. These indicators pertain to the availability of required information on committee websites and the ease of public access to it, the publication of committee revenue sources and amounts, the availability of an approved information access policy, and the disclosure of internal and external audit and control reports. The sole exception was the announcement of committee tenders on the unified public procurement portal, which received the lowest score of 33.33%.

The majority of respondents identified social media as the primary channel for disseminating information about the committees, followed by visual and print media, and, lastly, the General Administration of the Zakat Fund.

¹⁶ *ibid.*

¹⁷ Interview with Mr. Issam Abdel Halim, Director of the General Administration for Complaints, Investigation, and Reports at the Anti-Corruption Commission, Ramallah, Wednesday 18/6/2025.

Despite these findings, significant gaps remain in this area. A review of the Zakat committees' internal regulations and associated instructions revealed no provisions regarding information access, publication policies, or the public's right to obtain information related to the committees' work.

However, three provisions in the internal regulations are being applied: Article 4, which allows the committees to issue bulletins, periodicals, and announcements to achieve their objectives; Article 9 of the financial instructions, which requires the announcement of tenders in local newspapers; and Article 5 of the instructions for organizing committee work, which mandates that job vacancies be announced in two daily newspapers. Additionally, no official websites for the central committees were found, although three subcommittees maintain websites. All committees, as well as the Palestinian Zakat Fund, also have social media accounts, particularly on Facebook.

A review of the content on most of these websites and the Palestinian Zakat Fund's Facebook page revealed that the published material is largely limited to committee news, appeals for public donations, especially during religious occasions, lists of assistance programs, the committees' aid distribution activities, and job advertisements. It is evident that these posts do not include information or documents related to budgets, revenue sources and amounts, financial reports, or oversight reports, primarily because social media platforms are not suited for publishing such detailed documents.

3. Oversight, accountability, and auditing of the work of the central Zakat committees

This section examines the availability of auditing, control, and accountability measures within the committees and their internal control units, as well as the oversight provided by external auditing and control bodies. It also assesses the committees' responsiveness to recommendations from audit and oversight reports, the preparation and submission of periodic and performance reports to the relevant authorities, the level of community accountability, the availability of public complaint mechanisms, and the manner in which the committees address these complaints.

Many indicators related to audit, control, and accountability measures received very high scores from the surveyed committee representatives, ranging from 80% to 100%. These indicators concerned the committees' accountability to internal and external regulatory bodies, including the preparation of periodic activity reports and their timely submission to the relevant authorities, the review of these reports, and the committees' responsiveness to recommendations issued by the regulatory bodies. The indicators also aimed to assess whether corruption, or suspicion of it, was addressed in the internal and external audits of the committees' work.

Some indicators received medium to high scores, ranging from 50% to 79%. These indicators assessed the work of the Financial and Administrative Control Bureau in auditing the committees' performance, the presence of public complaint mechanisms, and whether the committees' activities are subject to community accountability.

Questionnaire respondents indicated that several entities are responsible for auditing and overseeing the committees, including the internal auditor, the General Administration of the Zakat Fund within the Ministry of Awqaf, and the Financial and Administrative Audit Bureau. In addition, several central entities review the committees' reports, particularly the General Administration of the Palestinian Zakat Fund and the external auditor. Article 11 of the committees' internal regulations stipulates that all committee activities and projects, covering health, education, industry, and other areas, are subject to supervision and oversight by the Zakat Fund and the relevant authorities.

Regarding accountability to the community, several respondents noted that the sensitive nature of Zakat, combined with the widespread interest in receiving its funds, makes public discussion challenging. They also emphasized that communication is actively maintained with partners and donors to ensure that aid reaches its intended recipients.

Despite the aforementioned challenges, community accountability remains a vital tool for strengthening the integrity framework of Zakat committees. It ensures that the public and civil society representatives are informed about committee performance. Open communication with civil society organizations and the public helps uncover potential misconduct, fosters trust between the community and the committees, and enhances the effective distribution of Zakat funds, donations, and assistance, the committees' primary resources.

Regarding mechanisms for handling public complaints, respondents indicated that there is no clear or specific system, nor a unified electronic platform, for submitting complaints within the Zakat committees. Some noted that complaints are addressed through the committee's Facebook page, others mentioned that an assigned employee handles complaints, and some indicated that complaints are discussed during committee meetings.

In an interview, Mr. Essam Abdel Halim, General Director of the General Administration for Complaints, Investigation, and Reports, emphasized that the committees and the projects they manage are subject to the Anti-Corruption Law, like any other institution handling public funds. He added that the agency actively follows up on complaints and reports related to the Zakat committees, verifying them through the relevant authorities. Furthermore, many aspects of the committees' work, such as fund and assistance collection, particularly in-kind Zakat, investment operations, and procurement activities, require ongoing monitoring and auditing to ensure good governance and procedural integrity¹⁸.

In her interview, Ms. Noor Malhis, Director of the Special Investigation Department at the Anti-Corruption Commission, stated that complaints and reports related to Zakat committees are being handled by the General Investigation Department and have been verified. One case was referred to the Anti-Corruption Prosecution in 2023, while another was administratively closed and filed in 2021. Additionally, a complaint from 2024, filed by a committee against one of its employees, is currently under investigation¹⁹.

Mr. Samer Abu Qare', Director General of Social and Cultural Services at the Financial and Administrative Control Bureau, stated in his interview that the bureau audited two Zakat committees in 2024, and a third committee is currently under review, as part of the required annual audit plan for these committees. He noted that the audit findings for the targeted committees revealed a few minor violations as well as more serious ones, some of which raised suspicions of corruption. He also confirmed that the committees prepare reports on their activities and submit them to the General Administration of the Zakat Fund at the Ministry of Awqaf. These reports indicate that the Zakat Fund often performs the same functions as the committees in collecting donations and aid and distributing them to designated areas; in other words, its role is not limited to supervising and monitoring the committees²⁰.

18 Interview with Mr. Issam Abdel Halim, Director of the General Administration for Complaints, Investigations, and Reports at the Anti-Corruption Commission, previous source.

19 Interview with Ms. Noor Malhis, Director of the Special Investigation Department at the Anti-Corruption Commission, Ramallah, Wednesday, 18/6/2025.

20 Interview with Mr. Samer Abu Qar'e, Director General of Social and Cultural Services at the Financial and Administrative Control Bureau, Ramallah, Sunday 16/6/2025.

4. Neutrality in the work of Central Zakat Committees.

This section examines the extent of neutrality in the work of the committees, focusing on preventive measures that safeguard their independence and protect their decisions from external interference. Such neutrality ensures that the services provided by the committees adhere to approved policies and standards, defining beneficiaries clearly and guaranteeing non-discrimination on political, geographical, sectarian, or familial grounds.

Responses from participants representing the Zakat committees in this survey highlighted important findings.

First, the indicators assessing approved policies and criteria for determining the beneficiaries of the committees' services, as well as the Zakat committees' adherence to these policies without any form of discrimination, received very high scores ranging from 90% to 100%. Other indicators received moderate to high scores, ranging from 50% to 75%, and measured the effectiveness of procedures that ensure committee neutrality, the use of the unified aid portal at the Ministry of Social Development for beneficiary selection, and the implementation of safeguards protecting the Zakat committees from external pressures and interference.

Second, the high scores for indicators related to approved policies and beneficiary-determination criteria are unsurprising, as the distribution of Zakat is clearly specified in the verses of the Holy Quran and established in Islamic jurisprudence. Furthermore, these criteria are outlined in Article 6 of the internal regulations of the Zakat committees. The committees' work primarily relies on Zakat funds and their expenditure according to religiously sanctioned allocations. The same article also stipulates that any assistance provided by the committees must not serve partisan, political, or sectarian agendas.

However, any weaknesses in the measures governing the committees' operational procedures could compromise the proper implementation of these standards. The Financial and Administrative Audit Bureau's report on the committees indicated that some lack a procedural manual outlining how their work should be carried out. They also do not have written instructions or manuals for registering and approving the social cases of orphans and needy families, lack a computerized or electronic system for recording beneficiary data, and do not maintain a social research form for orphan sponsorship²¹.

The audit report also noted that some committees failed to deposit their revenues and collected funds in banks on a daily basis or to disburse them immediately. They clearly did not comply with the law, the committees' financial instructions, or the agreements signed with partners, and they improperly granted discounts to certain beneficiaries of project services. In addition, some committees lacked bank accounts, in violation of the law requiring a separate account for each independently sponsored orphan or family in need under their benefits program. These committees also did not use an accounting system to record the receipt and distribution of in-kind donations, which should reflect the balance and value of these materials²².

In addition, the indicators measuring the guarantees for the committees' neutrality and their protection from external interference or influence, which range from moderate to high, are shaped

21 Financial and Administrative Control Bureau, the final report of the Financial and Administrative Control Bureau on the activities of the Central Zakat Committee of Hebron for the year 2022, previous source.

22 The Financial and Administrative Control Bureau, the final report of the Financial and Administrative Control Bureau on the activities of the Nablus Central Zakat Committee for the year 2023.

by several factors. The most notable of these is the committee formation mechanism, as the Minister of Awqaf and Religious Affairs holds exclusive authority to form, amend, dismiss, dissolve, and reconstitute the committees in accordance with the internal regulations of the central Zakat committees.

5. The effectiveness of the central Zakat committees

This section examines a number of indicators related to the effectiveness of the committees in performing their assigned roles. These indicators include the availability of financial resources and adequate budgets, the committees' possession of qualified human resources to carry out their tasks, their ability to meet the needs of target groups, and the comprehensiveness and coverage of the regulations governing their work.

The assessment of these indicators revealed that only one received a high score of 83.33%, reflecting that the Zakat committees are adequately staffed and qualified to perform the required tasks. Two indicators received medium to high scores: the committees' ability to meet the needs of their beneficiaries, and the application of regulations across all aspects of committee work. However, one indicator, the availability of sufficient financial resources and budgets to carry out their work, received a very low score of 33.33%.

Although some indicators received medium to high scores, respondents highlighted a persistent lack of financial resources and adequate budgets. The situation, as described by several surveyed committee representatives, revealed that some Zakat committees are understaffed, with a few having only a single employee, and that the legal framework is often incomplete or outdated, factors that limit the committees' effectiveness in fulfilling their assigned roles.

The bulk of financial resources available to the committees varies by governorate, depending on population size and the volume of funds collected, as well as the effectiveness of committee members in resource mobilization. Some committees, such as those in Hebron, Nablus, Ramallah, and Al-Bireh, benefit from substantial budgets for investments and service projects, including health programs, educational centers, and endowment properties. In contrast, committees in smaller governorates lack these resources and rely primarily on the collection of Zakat, alms, donations, and orphan sponsorships.

Third: Conclusions and Recommendations

Conclusions

After examining the integrity, transparency, and accountability of the central Zakat committees in the West Bank, as well as their neutrality and effectiveness, a set of conclusions was drawn.

First: The legal and institutional framework governing the work of the central Zakat committees

- The regulations governing the work of the central Zakat committees, including their internal system, financial instructions, and guidelines for organizing committee activities, were approved solely by the Minister of Awqaf and Religious Affairs, without Cabinet approval as required by the internal regulations. Moreover, these regulations were never published in the official gazette, rendering them outdated and misaligned with many contemporary developments affecting the committees' work.
- Although the internal regulations and accompanying instructions include several measures to promote integrity, transparency, and accountability, they do not address many other important safeguards. Missing measures include policies and mechanisms to prevent conflicts of interest, rules on accepting gifts, mandatory financial disclosure procedures, safeguards against misuse of committee property or waste of funds, guidelines for information access and dissemination, and systems for receiving and managing public complaints.
- The relationship between the Zakat committees and state institutions, as well as their position within the governmental administrative structure, is unclear, largely due to the ambiguous role of the Ministry of Awqaf itself. The central Zakat committees are not legally recognized as official institutions; their employees are not covered by the Civil Service Law, and they do not receive salaries from the public treasury. They are also not charitable associations, so the Charitable Societies and Civil Institutions Law does not apply to them, and they lack a general assembly. Despite having financial and administrative authority, they remain under the supervision and control of the General Administration of the Zakat Fund within the Ministry of Awqaf and Religious Affairs. These contradictions create ambiguity regarding the scope of responsibilities for committee members and for the Ministry and General Administration overseeing them.
- There is significant disparity among the Zakat committees regarding their organizational structures, number of employees, financial resources, and affiliated projects, which in turn affects the scope of services they provide and the procedures they follow.

Second: The measures of integrity, transparency, and accountability in the work of the central Zakat committees

The evaluation of questionnaire responses from the committees' representatives regarding the integrity system in their work was generally positive, with scores exceeding 70%. These ratings assessed the committees' systems for integrity, transparency, accountability, as well as their neutrality and effectiveness. However, a deeper analysis of these indicators revealed several weaknesses that require careful consideration. The main observations are as follows:

1. Concerning the values of integrity:

- Although the regulations governing the committees' work include some references to preventing conflicts of interest, they lack detailed procedures for addressing such conflicts when they occur, mechanisms for disclosure, and any reference to compliance with the Conflict of Interest Prevention System No. 1 of 2020 issued by the Council of Ministers.
- The instructions for regulating committee work, which address employee conduct and restrictions,

do not meet the standard expected for the specific nature of Zakat committee operations. They should primarily cover not only employees but also the heads and members of the committees.

- The instructions for regulating committee work, which address employee conduct and responsibilities, do not meet the standards required by the specific nature of Zakat committee operations. They should cover not only employees but also the heads and members of the committees.
- The disclosure of the financial status of those in charge of the central Zakat committees, particularly the heads and members, as well as employees handling funds, donations, and assistance, has not been addressed. Regulations governing such disclosures are absent, and to date, the Anti-Corruption Commission has not enforced any requirements for the individuals in charge.
- The instructions regulating the work of the central Zakat committees prohibit employees, whether directly or indirectly, from accepting gifts, grants, rewards, or commissions for performing their duties. However, these provisions do not extend to the heads and members of the committees, and there is no evidence that the committees comply with Cabinet Resolution No. 10 of 2019 regarding the gifting system.
- The safeguards for protecting the funds and properties of the Zakat committees included in the governing regulations are inadequate. This deficiency is confirmed by reports from the Financial and Administrative Control Bureau on the audit results of certain Zakat committees, particularly those owning real estate and endowment projects.
- A significant proportion of committee representatives reported that the Zakat committees apply the public procurement law in their purchasing procedures, as required. However, some respondents noted that the Ministry of Awqaf has not disseminated these regulations to all committees to ensure compliance.
- The researcher found no evidence that the Zakat committees have established instructions for reporting corruption or suspected misconduct, nor that committee members have received training to enhance their understanding of integrity measures and anti-corruption practices. These findings were confirmed during interviews with specialists from the Anti-Corruption Authority.

2. Concerning the principles of transparency:

- Although a large percentage of committee representatives reported that policies exist regarding access to information and its dissemination, the researcher found no documents or instructions addressing this area within the committees or their supervisory bodies, except for those related to announcing job vacancies and tenders.
- The vast majority of Zakat committees do not have official websites. While all committees and the Palestinian Zakat Fund maintain social media pages, particularly on Facebook, these platforms are not a substitute for formal online publication and structured information dissemination.
- What the committees publish on social media is limited to news and appeals to the public for donations, especially during religious occasions, also about some aid programs, and the committees' activities in the distribution of aid, as well as job advertisements. Those posts do not have useful information or documents related to budgets, revenues, their size and sources, financial reports, or oversight reports, because social media platforms do not accommodate the publication of such documents.

3. Concerning oversight, accountability and auditing:

- According to questionnaire responses from representatives of the central Zakat committees, several internal and external entities are responsible for auditing and overseeing the committees. These include the internal auditor, external auditor, the General Administration of the Zakat Fund within the Ministry of Awqaf, and the Financial and Administrative Control Bureau. Additionally, the General Administration of the Palestinian Zakat Fund reviews the committees' periodic reports.
- The Financial and Administrative Control Bureau incorporates the central Zakat committees into its annual audit plan, auditing two committees each year. To date, it has completed audits for two committees, with a third currently under review.

- The Zakat committees lack rules or tools for implementing social accountability, citing the sensitive nature of their work as justification. There is also no clear system for distributing Zakat; the committees appear to rely on communication with partners and donors to ensure that aid reaches the intended recipients.
- There is no clear, specific mechanism or unified electronic system for handling complaints within the Zakat committees. Complaints are instead managed through the committee's Facebook page, by assigning an employee to address them, or during committee meetings
- The Anti-Corruption Authority confirmed that it has received complaints and reports concerning the central Zakat committees, including cases involving suspected corruption, although such cases remain very few.

4. Concerning neutrality:

- Although ratified policies and standards define the beneficiaries of services provided by the Zakat committees, weaknesses in governance over their operational procedures can undermine the proper implementation of these standards. Audit reports from the Financial and Administrative Control Bureau have identified violations and transgressions by some committees in this regard..
- Half of the committee representatives responding to the questionnaire indicated that the committees are subject to external pressures and interventions, which compromises their neutrality. This vulnerability may be largely due to the fact that a single authority, the Minister of Awqaf and Religious Affairs, holds the power to form, amend, and dismiss these committees.

5. Concerning effectiveness:

- Most respondents to the questionnaire, who were representatives of the committees, agreed that the central Zakat committees suffer from a lack of financial resources and adequate budgets to perform their work. Although the Zakat Fund distributes some of the funds it collects from domestic and international sources to the central Zakat committees, it often operates in parallel with the committees regarding the distribution of Zakat funds to their designated channels.
- The size of the financial resources owned by the central Zakat committees varies from one committee to another, depending on the size of each governorate, its population, the amount of funds collected, the presence of assets and investment projects affiliated with the committee, and the effectiveness of the committee members in this area.
- In practice, some central Zakat committees do not have a sufficient number of employees; in fact, some have only one employee.

Recommendations

First: The legal and institutional framework governing the work of the central Zakat committees

- Granting the Zakat Fund independence from the Ministry of Awqaf and Religious Affairs by establishing a board of directors headed by the Minister of Awqaf, as is common practice in many Arab and Islamic countries.
- Updating the legal framework governing the central Zakat committees, with the Cabinet issuing a new system that clearly defines the nature of these committees, regulates the work and rights of their employees, and aligns with contemporary developments in their operations. The new system should also integrate related legislation issued by the Palestinian Cabinet, including all requirements for the management of official public institutions.
- Developing and approving organizational structures for the Zakat committees that clearly define responsibilities and decision-making authority at all levels.

Second: Measures of integrity, transparency, and accountability in the work of the central Zakat committees

1. Values of integrity

- The Ministry of Awqaf, represented by the General Administration of the Zakat Fund, which supervises the central Zakat committees, is to circulate the regulations issued by the Council of Ministers regarding the prevention of conflicts of interest and the regulation of gift acceptance for the committees to ensure their compliance.
- Developing a code of conduct specifically for the heads, members, and staff of the central Zakat committees, taking into account the confidential nature of their work.
- The Anti-Corruption Authority should expedite the distribution of financial disclosure statements to those in charge of the Zakat committees, particularly the heads and members.
- Develop and approve clear instructions to safeguard the funds and properties of the Zakat committees, prevent their misuse, and disseminate these instructions to the committees for compliance.
- The Ministry of Awqaf should issue a circular instructing the Zakat committees to implement the Public Procurement Law and its executive regulations in all procurement activities.
- The Ministry of Awqaf and Religious Affairs, together with the Monetary Authority, should review banking procedures to resolve issues related to opening accounts for beneficiaries of orphan sponsorships and support for poor families.
- The committees should utilize the unified portal of the Ministry of Social Development containing data on poor and needy families to ensure fair and equitable distribution of aid.
- The Anti-Corruption Authority needs to actively enhance communication with the central Zakat committees, encouraging them to implement measures for managing corruption risks, establish procedures for handling suspected corruption, and organize training sessions to raise awareness of integrity and anti-corruption practices.

2. Principles of transparency

- Adopting policies related to providing access to public information and publishing it by the central Zakat committees, which enhances openness to the public.
- The importance of the central Zakat committees establishing official websites and publishing the standards for receiving services, their programs, budgets, and financial and oversight reports.

3. Oversight, accountability, and auditing

- Establishing and activating internal control units within the central Zakat committees, and enhancing the oversight of the General Administration of the Zakat Fund over the committees' work.
- Strengthening cooperation and communication between the central Zakat committees and the Financial and Administrative Control Bureau to develop mechanisms for oversight and auditing of the committees' work.
- Ensuring that the central Zakat committees are open to tools of community accountability, which would enhance public trust in their work and role.
- Developing a unified, computerized system for complaints within the central Zakat committees.

4. Neutrality

- Developing work manuals for the Zakat committees that include all procedures related to their work, ensuring their neutrality and reducing opportunities for personal interventions and discretion.
- Adopting a new mechanism for forming Zakat committees that ensures the participation of relevant stakeholders in their work, particularly the local community and representatives of civil society organizations.

5. Effectiveness

- Providing financial support to the Zakat committees by the Palestinian Zakat Fund through temporarily ceasing direct provision of services in parallel with the work of the committees, and distributing the funds it collects to these committees.
- Providing specialized training and qualification programs for committee employees to enable them to perform their work to the fullest extent.

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AMAN was established in 2000 as a civil society organization that seeks to combat corruption and promote integrity, transparency and accountability in the Palestinian society. The Coalition was first formed by an initiative from a number of civil society organizations working in the field of democracy, human rights and good governance. In 2006, the Coalition was accredited as a national chapter for Transparency International.

AMAN is a Palestinian think tank and a specialized body providing knowledge on corruption at the local and regional level through producing specialized reports and studies. The periodic publications include: The annual Integrity and Anti-Corruption Report, the annual Palestinian Integrity Index and the National Integrity System studies and reports, in addition to the Coalition's continued contributions to produce reports and studies on the status of corruption in the Arab region.

As part of the global anti-corruption movement - and of international alliances and partnerships with relevant specialized coalitions and organizations - AMAN plays a key role in the transfer and contextualization of necessary international knowledge and tools to combat corruption in all sectors.

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