

Accountability, Transparency, and Sustainability of Zakat Distribution for Palestine from Indonesia

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Article History:

Received: May 23, 2025

Revised: July 5, 2025

Accepted: July 5, 2025

Keywords: Humanitarian Aid, Accountability, Zakat Distribution, Indonesia, Palestine, Transparency.

How to Cite:

Solehah, K. ., Kristanto, Y. ., & Setiawati. (2025). The Impact of Compensation and Career Development on Employee Performance at PT. XYZ. *ITQAN: Journal of Islamic Economics, Management, and Finance*, 5(1), 20–31. <https://doi.org/10.57053/itqan.v5i1.131>

Abstract: *This study aims to examine the accountability and transparency of humanitarian aid distribution from Indonesia to Palestine through the National Board for Zakat Indonesia (BAZNAS). Using bibliometric analysis and literature review, this paper explores the challenges of cross-border distribution, including geopolitical barriers, logistical constraints, and donor trust issues. Data were collected from BAZNAS annual reports (2023–2025) and Scopus-indexed publications with keywords in Indonesian, including “humanitarian aid”, “Palestine”, “international aid”, and “donor”. The findings show that although Indonesia remains active in providing critical support—from food packages to cooperation funds with UNRWA—the process still faces significant obstacles, including Israeli border restrictions, delayed access to Gaza, and an unintegrated reporting system. Interviews with key informants also confirmed the physical and administrative difficulties experienced by officers in the field. However, there are still gaps in the integrated reporting mechanism and third-party audits that need to be addressed to ensure full accountability. The implications of this study offer policy recommendations to enhance aid efficiency, strengthen digital reporting systems, and enhance diplomatic coordination, thereby facilitating faster, more targeted, and more transparent aid distribution.*

Introduction

Effective zakat distribution in conflict areas such as Palestine requires a deep understanding of strategic processes (Karakulah & Muneeza, 2024), accountability mechanisms (Alkhaldi et al., 2022; Alshurafa & Kamla, 2024; Nurdiani et al., 2025), and measurable impacts (Zaher, 2022). As one of the pillars of Islam, *zakat* requires *Muslims* to distribute wealth (Khalida, 2023) to eight groups of recipients (*asnaf*), but its implementation on the ground faces complex challenges in high-risk environments. This study examines how humanitarian organizations and Islamic institutions address these challenges through collaborative strategies, close monitoring, and adaptive frameworks, ensuring transparency and effectiveness. By analyzing a case study from Palestine, this paper highlights the intersection between Islamic philanthropic principles and modern humanitarian logistics. These findings are expected to contribute to both academic discussions and practical improvements in zakat management in conflict areas.

A key component of successful zakat distribution lies in strategic partnerships with local institutions and authorities in Palestine (Kaslam, 2024), which increase logistical

efficiency and cultural relevance. International NGOs often work with grassroots organizations to leverage their local expertise, ensuring aid reaches the most vulnerable groups, such as residents of Gaza and the West Bank. Real-time monitoring systems (Zahoor & Sadiq, 2021) and third-party audits are increasingly being used to track the use of funds and prevent misuse (Nadila et al., 2023). These measures not only uphold accountability but also build donor trust (Aboramadan et al., 2021), encouraging continued contributions (Morar & Baba, 2022). However, such systems require significant investment in technology and capacity building, which can strain limited resources in crisis zones.

Despite these strategies, geopolitical barriers in Palestine severely hamper the timely and equitable distribution of zakat. For example, Israeli checkpoints and border controls delay aid deliveries, exacerbating the plight of refugees. Additionally, the risk of misappropriation of funds by militant groups or corrupt intermediaries remains a significant threat that necessitates robust risk mitigation protocols. Regulatory differences between donor countries and Palestine further complicate cross-border transactions, necessitating efforts to harmonize laws. Overcoming these challenges requires a combination of diplomatic engagement, local stakeholder participation, and innovative distribution channels, such as blockchain, to ensure transparency and accountability.

Islam emphasizes priorities (*awlawayyat*) among recipients, particularly distinguishing between the fakir (extreme poor) and the masakin (structurally weak). Classical scholars such as Al-Ghazali and contemporary scholars argue that zakat should prioritize basic needs—food, shelter, and healthcare—before supporting long-term empowerment. This principle aligns with the modern humanitarian framework, which prioritizes life-saving aid over development projects in conflict areas. However, debate continues about the balance between emergency relief and sustainable poverty alleviation, especially in a protracted crisis such as the one in Palestine..

Accountability in zakat distribution is not only a procedural requirement but also a theological imperative, rooted in Qur'anic injunctions, such as Surah At-Taubah 9:60, and Prophetic traditions that emphasize transparency. Contemporary mechanisms, such as public financial disclosure and recipient feedback systems, reflect this ethical mandate while conforming to global standards. However, cultural resistance to external oversight and limited institutional capacity often undermine accountability in practice. Many researchers have conducted studies related to aid to Palestine, but those that focus on accountability in aid distribution from Indonesia are still limited. This study is important because it focuses on the Indonesian Zakat Institution (Baznas) program "Washing Palestine's Wounds," especially in the distribution of aid. This research will provide positive contributions to donors, industry, associations, academics, and the government.

Method

This study employs bibliometric analysis and a literature review of existing documents, encompassing both academic and non-academic literature, utilizing Scopus data sources to identify research gaps and other relevant information. The selection of data sources from Scopus is based on its reliability and credibility as a source of research data, making it an ideal choice for this study. Meanwhile, the literature review will highlight the successes and failures in zakat distribution, providing a balanced critique of current practices. The conclusion will outline a roadmap to improve the efficiency and transparency of aid in high-risk

environments.

Result and Discussion

Result

This study will review aid to Palestine originating from Indonesia. However, an initial observation through Vosviewer is needed to gain a broad perspective before later focusing on the direction and objectives of the study. By using the search terms "Palestine" and "Aid" in the Scopus database, 226 documents were obtained. The results also show that the Cluster is divided into four parts as explained in Table 1.

Table 1. Search by Keywords

Cluster 1	Cluster 2	Cluster 3	Cluster 4
aid flow	adolescent	anxiety	corona virus disease
colonialism	adult	government	covid-19
conflict	arab	health care access	gender
development aid	arabs	health care facility	jordan
donors	article	health care personnel	lebanon
education	child	human	middle east
foreign aid	clinical competence	humanitarian crisis	pandemic
gaza	controlled study	letter	sex difference
gaza strip	cross-sectional study	mental health	social media
human rights	decision making	note	sudan
humanitarian aid	female	posttraumatic stress disorder	syrian arab republic
international aid	humans	poverty	
international relations	knowledge	risk factor	
israel	major clinical study	war	
jerusalem	male		
occupied territories	palestinian		
palestine	psychology		
political conflict	questionnaire		
refugee	surveys and questionnaire		
refugees	young adult		
settler colonialism			
united nations			
unrwa			
violence			
west bank			
Total: 25	Total: 20	Total: 14	Total: 11

Source: Scopus, Data processed (2025).

Based on Table 1, there is no keyword "Indonesia". However, other relevant associations with aid from Indonesia are "International aid", "Humanitarian aid", "International relations", "Aid flow", "Donors", and "foreign aid", all of which are in Cluster 1. In other Clusters, the keywords are not particularly significant to this study. Therefore, it

can be concluded that Cluster 1 is the most relevant, although there is no mention of Indonesia in the keywords; at least, it is related to aid to Palestine.

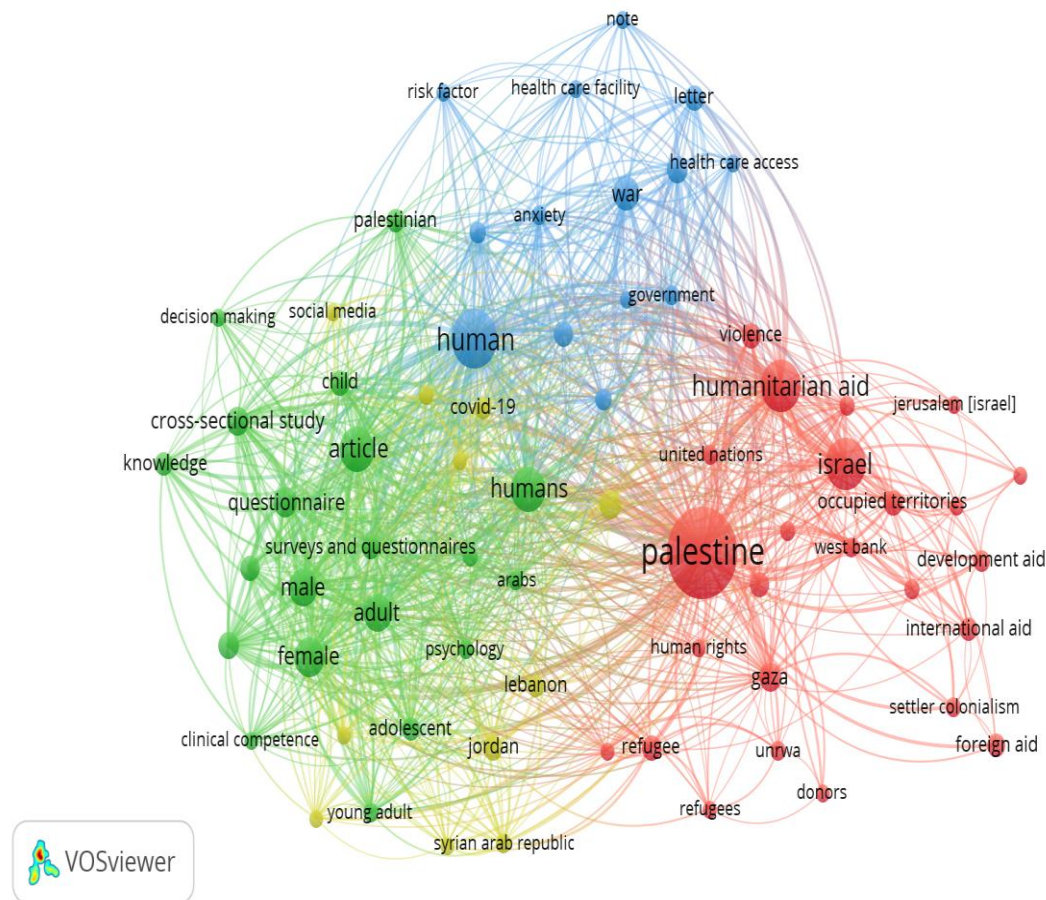


Figure 1. Network Visualization

Source: Scopus, Data processed (2025).

In the red image, the area is Cluster 1. The keyword “Palestine” is the most prominent and has a network of connections with other keywords in Clusters 2, 3, and 4. The following keywords are “Humanitarian Aid” in Cluster 1, “Human” in Cluster 2, and “Human” in Cluster 3. This indicates that numerous studies continue to discuss humanitarian values and reveal a connection between these Clusters. In this visualization network, there is no connection, and the keyword “Indonesia” is not mentioned in the keywords.

Table 2 explains that Cluster 1 has an extreme relevance compared to the other clusters in this study, as it explores the main themes of international aid, political conflict, Israeli occupation, and human rights. Cluster 1 has the potential for development related to cross-country strategies and also transparency in aid distribution. On the other hand, although a search for journal articles in the Scopus database did not specifically include the keyword "Indonesia", in reality, Indonesia's assistance to Palestine, provided through the Zakat/Baznas Institution, was still realized throughout 2025.

Tabel 2. Cluster dan relevansi pada penelitian

Cluster	Main Theme	Relevance to Research	Development Potential
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Humanitarian Aid (I)	International aid, political conflict, Israeli occupation, human rights	Highly relevant – main focus of research	Cross-border strategy, distribution transparency
Mental Health (II)	Clinical studies, mental health, psychological surveys	Moderate – could be developed	Trauma healing assistance, psychosocial programs
Health; Crisis (III)	Access to health, poverty, humanitarian crisis	Moderate – could be developed	Integration of zakat and health services
Pandemic & Regional (IV)	Pandemic, gender, Middle East	Low – additional context	Distribution of aid during the pandemic, use of social media

Source: Scopus, Data Processed (2025).

Aid from Indonesia to Palestine is still being realized, as proven by the Baznas report data, which can be accessed through the official BAZNAS website at baznas.go.id. The data is separate, not a single report, and is only presented in the form of news columns, each based on the date of the aid activity. The report data has been summarized in Table 3.

Table 3. Current Period Report 2025: Baznas Distribution Activities in Palestine

Event Date	Number of Trucks for distribution	Type of assistance	Total	Description
January 22, 2025	41	Basic Needs, including: noodles, rice, beans, cheese, canned tuna, biscuits, juice boxes, flour, sauce, and dates	45,000	Package
February 6, 2025	45	Basic Needs, including: noodles, rice, beans, cheese, canned tuna, biscuits, juice boxes, flour, sauce, and dates	50,000	Package
February 21, 2025	45	Basic Needs, including: noodles, rice, beans, cheese, canned tuna, biscuits, juice boxes, flour, sauce, and dates	50,000	Package
March 29, 2025	Not mentioned	Ramadan Iftar Packages containing nutritious food, dates and bread	1,250	Package
May 27, 2025	Not mentioned	Focused on 33,000 affected Palestinians such as: children and refugees	IDR7 Billion	In the form of aid funds in collaboration with UNRWA

Source: Baznas, Data Processed (2025).

Indonesia, through Baznas, has distributed five shipments to Palestine throughout 2025, as of the time this article was written. The distribution period spans from January to May, during which aid packages containing necessities are provided, with the amount varying

between 45,000 and 50,000 packages. The distribution period uses 41 to 45 trucks per activity. What is interesting is that March 29, 2025, falls during the month of Ramadan, which is still ongoing, and the packages given are in the form of Iftar food to break the fast. Finally, although not the end of the ongoing assistance, which includes funds amounting to IDR 7 billion submitted together with UNRWA as a strategic partner. The assistance funds are planned to be used for 33,000 Palestinians, including: 15,000 children, 15,000 people who have experienced trauma due to the prolonged conflict, and 3,000 Palestinian refugees in Gaza (Baznas, 2025).

The assistance provided throughout 2025 is still not optimal, considering that the current period is not even one semester long, and there is still one more semester to go until the end of 2025. This is still far behind the assistance provided in 2023, as shown in Table 4.

Table 4. Report on Types of Assistance from Indonesia to Palestine in 2023

Assistance	Source of help
Food packages (1,500 packages)	Donors #1
Our hygiene (1,500 packages)	
Crutches (1,000 pairs)	
Winter supplies (1,500 packages)	
Medicines	Donors #2
Biodef soap (1,008 pcs)	
Laure soap (252 pcs)	
Wardah shampoo and Kaf soap	
NaCl (100 boxes)	Donors #3
Masks (665 boxes)	
Plasters (208 rolls)	
Food (385 boxes)	Donors #4
Hygiene supplies (227 boxes)	Donors #5
Corned beef (13 boxes)	Donors #6
Warm clothing (50 pcs)	Donors #7
Food	

Source: Baznas (2024).

According to the 2023 distribution report, aid was provided by seven donors in Indonesia, comprising both private donors and companies. The aid provided also varies, from staple foods and hygiene kits for bathing and warm clothing to medical needs.

Table 5. Report on Types of Assistance from Indonesia to Palestine in 2023

Details	Realization
Direct Purchase	1,209,471,342
Team 1 and Team 2 (Team Departure to Egypt)	155,950,000
Women Center Al-Thouri Silwan (Through Partners in Palestine)	470,322,000
ERC, Mishr Al Kheir, Bayt Al-Zakat wa Al-Shadaqat (Through Partners in Egypt)	15,867,245,750
Procurement in Indonesia and Egypt	489,910,050
Packaging at Cilincing Warehouse Phase 1	76,424,900
Packaging at Cilincing Warehouse Phase 2	136,905,000
Donors (Individuals and Companies)	1,957,057,334

Total	20,363,286,376
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Source: Baznas (2024).

According to the nominal evidence, the 2023 report is larger in amount compared to the current 2025 report. It is indeed not appropriate to compare the two years because the situations and conditions are certainly different; however, it is still necessary to demonstrate transparency and accountability to stakeholders and donors who have contributed their funds, as well as to serve as a benchmark for the sustainability of its distribution in the future.

Discussion

In empirical studies, aid from Indonesia to Palestine is not a priority for other researchers. This is evidenced by the limitations and availability of relevant articles through the Scopus database. However, in terms of Cluster, this study falls under Cluster 1, which encompasses "International aid." Distribution of aid to Palestine requires good and transparent accountability, as demonstrated by Baznas. Along the way, the 2025 distribution report has not been as good as previous years. Good and correct reporting is that which applies the principles of adaptation, innovation, and sustainability.

Table 6. Comparison of distribution reports to Palestine between 2023 and 2025

Details	2023		2025	
	Available	Not Available	Available	Not Available
Time of implementation of assistance (dd/mm/yyyy)	-	√	√	-
Information on trucks used	-	√	√	-
Explanation of type of assistance	√	-	√	-
Number of units of aid goods	√	-	√	-
Name of Donor	√	-	-	√

Source: Data processed (2025).

This is based on the many geopolitical obstacles, the blockade from Israel, which makes it difficult for volunteers to enter the Gaza area. As a result, various forms of aid are still stuck in surrounding countries, which serve as the entry routes for the aid. Many parties recognize the obstacles to entering the Gaza area, and this is also validated by one of the key informants, who has in-depth experience at the aid distribution location on the Palestinian border. This key informant was chosen for interview because he holds a responsible position, has in-depth experience, is current, and is guaranteed to be accurate (Wibowo et al., 2025), making him a reliable and valid reference for data. On July 4, 2025, he managed to meet and interview the key informant, who also acts as an official officer and official of one of the independent Zakat Institutions in Indonesia. This key informant had a negative experience, specifically when he was about to distribute aid; the truck he was riding in could not enter the vulnerable area. The following is the informant's response to a question about the truth of the difficulty in entering the Gaza area to distribute aid.

"Physically and mentally, we are ready to enter Gaza.... trucks have lined up in a long line, we are ready to form a convoy together to enter, but we are having trouble, we have not received permission to enter... well, we have no choice but to wait for several days.... this is tiring for all parties, well, thank God we were finally able to enter.... hopefully the next assistance will be easy too..." – source: Key informant (2025).

The reporting made by Baznas is still found to be separate. Upon searching its official website, several steps are required to access different pages that display reports on aid to Palestine. This is in contrast to the provision of donation services, where the available information is quite large, easy to read, and on the same page, making access easier to find or reach, even for novice users. Reports on distribution activities in Palestine will appear more transparent and fair if they are equally accessible and informative.

Conclusion

The distribution of humanitarian aid from Indonesia to Palestine is a tangible expression of Muslim solidarity in fulfilling their zakat obligations while undertaking international humanitarian missions. This study found that although there are no specific scientific publications that mention “Indonesia” in the Scopus database, Cluster 1 — which includes keywords such as humanitarian aid, international aid, donors, Palestine, Gaza, West Bank, and conflict — is the most relevant cluster for understanding the context of cross-border aid distribution to conflict areas. The results of the bibliometric analysis reveal that issues related to humanitarian access, border control, political blockade, and transparency of distribution are global challenges that also pertain to the experience of Indonesian zakat institutions, such as BAZNAS. The 2025 report data proves that Indonesia remains active in providing aid. However, the distribution still faces significant obstacles, including delays in entry permits to Gaza, the risk of misappropriation of funds, and the lack of an integrated reporting system. Overall, the distribution of aid to Palestine necessitates a multidisciplinary approach that incorporates technological innovation (such as digital reporting and blockchain), international diplomacy, and the involvement of local actors to enhance efficiency, transparency, and sustainability. Learning from the challenges, this study recommends the need for an integrated reporting system, emergency logistics training for volunteers, and harmonization of cross-border regulations, so that aid from Indonesia can be delivered faster, more effectively targeted, and more accountable.

Acknowledgements

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