



---

## DEVELOPING A LOGISTICS SUPPLY CHAIN FRAMEWORK FOR TRANSPARENT AND EFFICIENT ZAKAT DISTRIBUTION IN NORTHERN NIGERIA

**Faruq Muhammad Abubakar**

Department of Management, Nigerian Army University Biu  
08128369711, 08053484736 (Whatsapp)  
[faruqmabubakar@gmail.com](mailto:faruqmabubakar@gmail.com)

---

### **Abstract**

This study reconceptualises Zakat as a humanitarian logistics supply chain system, focusing on its operational efficiency in Northern Nigeria. Despite its socioeconomic significance, Zakat administration is constrained by fragmented coordination, weak beneficiary databases, and inefficient last mile delivery. Using a conceptual framework development approach grounded in Supply Chain Management, Humanitarian Logistics, Agency Theory, and Resource-Based View, the study synthesizes literature to develop the Zakat Logistics Supply Chain Framework (ZLSCF). The framework integrates collection, processing, distribution, and governance layers supported by a digital information backbone. Findings reveal that inefficiencies are primarily logistical rather than financial, with last-mile delivery representing the most critical failure point. The study contributes theoretically by extending logistics principles to Islamic based welfare systems and practically by offering a structured model for improving transparency, efficiency, and accountability in Zakat distribution systems in Northern Nigeria.

**Keywords:** Humanitarian supply chains, Last mile delivery, Northern Nigeria, Supply chain management, Zakat logistics

### **1.0 Introduction**

Logistics management has evolved beyond its traditional commercial focus into a critical enabler of humanitarian operations, public service delivery, and socio-technical systems where the coordination of resources, information, and stakeholders determines system effectiveness. Contemporary supply chain literature emphasizes that value creation extends to social impact systems where timely, transparent, and efficient delivery of resources is essential (Christopher, 2022; Kovács, 2008). In this broader perspective, logistics is defined as an integrated system for planning and controlling flows of resources, information, and services from origin to end users.

Humanitarian logistics further strengthens this view by emphasizing coordination efficiency, transparency, and last mile delivery under conditions of uncertainty and resource constraints (Van Wassenhove, 2006). These principles have expanded logistics applications into non-traditional domains such as disaster relief, healthcare delivery, and faith-based welfare systems where operational efficiency directly influences social outcomes.

Within this context, Zakat can be conceptualized as a structured humanitarian supply chain embedded within an Islamic socioeconomic system. As one of the Five Pillars of Islam, Zakat mandates the transfer of wealth from eligible contributors to



designated beneficiaries (Harahap et al., 2025). While grounded in Islamic jurisprudence, its operational execution involves logistics intensive processes such as donor mobilization, resource aggregation, beneficiary identification, allocation planning, distribution, and monitoring.

From a systems perspective, Zakat operates as a multi-tier supply chain comprising upstream collection, midstream processing, and downstream distribution to beneficiaries (Oyedijo et al., 2024; Schaëfer et al., 2025). The effectiveness of this system depends on integration across information flows, institutional coordination, and operational design. Supply chain theory posits that fragmented systems without integration suffer inefficiencies such as duplication, delays, and leakage (Christopher, 2022).

A critical component of this system is last mile delivery, widely recognized as the most complex and failure prone stage of logistics operations (Zhu et al., 2023). In Zakat systems, last mile delivery determines whether resources reach eligible beneficiaries efficiently, equitably, and transparently. Failures at this stage can undermine overall system effectiveness regardless of upstream efficiency.

In Northern Nigeria, Zakat administration faces operational challenges including fragmented collection systems, weak coordination, poor beneficiary databases, and limited digital integration (Ahmad, 2019). These inefficiencies lead to duplication, exclusion errors, delays, and weak transparency. From a logistics perspective, they reflect deficiencies in network design, information integration, and process standardization.

Furthermore, poorly coordinated distribution exercises have in some cases resulted in safety incidents, including the Bauchi Zakat distribution tragedy involving dead of four

women (Awofadeji, 2024). Such events indicate failures in demand forecasting, crowd management, scheduling, and last mile logistics planning.

Despite extensive literature on Zakat in Islamic finance and governance, limited attention has been given to its logistics and supply chain dimensions. This study addresses this gap by developing a logistics framework for efficient and transparent Zakat collection and distribution in Northern Nigeria, integrating supply chain coordination, humanitarian logistics principles, and technology enabled systems to improve performance and accountability.

## **2.0 Literature Review**

### **2.1 Conceptualization**

Logistics management has evolved from a purely commercial discipline concerned with cost efficiency and physical distribution into a broader interdisciplinary field that integrates service delivery, humanitarian response, and socio-technical coordination systems. Christopher (2016) conceptualizes logistics as the process of strategically managing the procurement, movement, and storage of materials, information, and services across an integrated network to achieve customer satisfaction and system efficiency. In a similar vein, supply chain management extends this definition by emphasizing coordination among multiple stakeholders to optimize end-to-end value creation (Mentzer et al., 2001).

In humanitarian and public service contexts, logistics is increasingly understood as a mechanism for delivering social value rather than market value. Kovács and Spens (2007) define humanitarian logistics as the process of planning, implementing, and controlling the efficient flow and storage of goods and information from point of origin to point of consumption in order to alleviate human



suffering. This conceptualization is particularly relevant to systems where equity, responsiveness, and accountability are as important as efficiency.

Within this expanding conceptual domain, Zakat can be interpreted as a structured socio-religious logistics system. While traditionally framed within Islamic jurisprudence as an obligation of wealth purification and redistribution, its operational structure aligns closely with logistics systems involving donor mobilization, resource pooling, allocation, distribution, and beneficiary targeting. Therefore, this study conceptualizes Zakat not merely as a financial or religious institution but as a humanitarian logistics network embedded within a faith-based governance structure.

## 2.2 Zakat Logistics Literature

Empirical research on Zakat has predominantly focused on Islamic finance, governance, poverty alleviation outcomes, and institutional accountability, with relatively limited attention to logistics system design and operational efficiency. Studies from Indonesia and Malaysia provide some of the most developed empirical insights into structured Zakat systems.

For instance, Ridwan, Asnawi, et al. (2019) examined Zakat collection and distribution systems in Indonesia and found that institutionalized Zakat mechanisms significantly contribute to income redistribution and socioeconomic welfare. However, their analysis primarily emphasized macroeconomic impacts rather than operational logistics design. Similarly, Ridwan, Pimada, et al. (2019) demonstrated that Zakat distribution has positive effects on economic performance, reinforcing its role as a welfare enhancing instrument, but

without detailed consideration of supply chain mechanisms.

More recent studies have expanded into governance, digitalization, and institutional performance. Runtiningsih et al. (2026) highlight that Zakat institutions increasingly adopt digital platforms to improve transparency and outreach, while Ramadhanty and Ryandono (2025) emphasize the role of Zakat in regional economic development and welfare distribution. Furthermore, (Maisyarah & Hamzah, 2024) through a systematic review, identify emerging themes in Zakat literature including governance, risk management, collaboration, and digital transformation. However, they also note that operational inefficiencies and system fragmentation remain underexplored.

From a logistics perspective, these studies reveal a critical limitation. While Zakat systems are increasingly examined in terms of outcomes and governance structures, there is insufficient attention to how resources physically and informationally flow through the system. Key logistics components such as network design, transportation coordination, inventory like fund pooling, beneficiary segmentation, last mile delivery, and performance monitoring remain largely absent in the literature.

In humanitarian logistics research more broadly, inefficiencies in distribution systems have been shown to significantly reduce effectiveness and equity. Van Wassenhove (2006) argues that humanitarian supply chains often fail not due to lack of resources but due to poor coordination and weak logistics capabilities. Similarly, (Lu et al. (2016)) emphasize that traceability, coordination, and information integration are essential for effective humanitarian service delivery. These insights suggest that Zakat systems may face



similar structural inefficiencies when logistics principles are not properly applied.

### **2.3 Theoretical Underpinning**

This study is anchored on three primary theoretical perspectives: Supply Chain Management Theory, Last-Mile Delivery Theory, and Agency Theory, which together provide a comprehensive lens for analyzing Zakat as a logistics system.

#### **2.3.1 Supply Chain Management Theory**

Supply Chain Management (SCM) theory emphasizes the integration and coordination of material, financial, and information flows across interconnected actors to maximize system efficiency and responsiveness (Christopher, 2016; Mentzer et al., 2001). In the context of Zakat, the supply chain includes donors (Zakat payers), Zakat institutions (intermediaries), and beneficiaries (end users). Inefficiencies in any part of this chain can compromise overall system effectiveness.

SCM theory supports the argument that Zakat systems require structured coordination mechanisms, standardized processes, and integrated information systems to reduce fragmentation, duplication, and leakage. It also underscores the importance of visibility and real time data in ensuring transparency and accountability.

#### **2.3.2 Last Mile Delivery Theory**

Last mile delivery refers to the final stage of distribution where resources are delivered to end beneficiaries. It is widely recognized as the most complex and cost-intensive stage of logistics systems (Zhu et al., 2023). In humanitarian logistics, last mile inefficiencies often result in delays, inequitable distribution, and operational risks.

Applied to Zakat systems, last mile delivery determines whether financial and material resources effectively reach eligible

beneficiaries in a timely and controlled manner. Failures in crowd management, beneficiary scheduling, and distribution planning such as observed in some charitable distribution incidents for example Awofadeji (2024), are direct manifestations of weak last mile logistics design.

#### **2.3.3 Agency Theory**

Agency Theory explains relationships where one party (the principal) delegates responsibility to another party (the agent), often resulting in information asymmetry and potential inefficiencies (Eisenhardt, 1989). In Zakat systems, donors act as principals, Zakat institutions as agents, and beneficiaries as ultimate recipients.

Agency problems in Zakat systems may include lack of transparency, inefficiencies in fund allocation, weak monitoring systems, and reduced accountability. These challenges highlight the need for robust logistics systems that enhance traceability, reporting, and performance evaluation.

### **Theoretical Integration**

Collectively, these theories position Zakat as a multi-layered logistics system requiring integration of supply chain coordination (SCM theory), delivery efficiency (last mile theory), and accountability structures (agency theory). This theoretical triangulation underpins the development of an integrated logistics framework proposed in this study.

### **2.5 Summary of Research Gap**

The reviewed literature demonstrates that while Zakat has been extensively studied in Islamic finance, economics, governance, and social welfare domains, there remains a significant gap in logistics and operations-based perspectives.

First, existing studies largely focus on outcomes (poverty reduction, economic growth, welfare improvement) rather than processes (how Zakat is collected,



processed, transported, and delivered). Second, although some studies highlight governance and digital transformation, they rarely address core logistics functions such as network design, distribution optimization, beneficiary routing, and last mile delivery management.

Third, humanitarian logistics literature provides strong theoretical and operational insights into efficient resource distribution systems; however, these principles have not been systematically applied to Zakat administration, particularly in high poverty regions such as Northern Nigeria. Finally, there is an absence of an integrated logistics framework that combines supply chain coordination, information systems, last-mile delivery, and agency-based accountability mechanisms in a unified model for Zakat management.

Therefore, this study addresses this gap by developing a logistics framework for efficient and transparent Zakat collection and distribution in Northern Nigeria, grounded in supply chain, humanitarian logistics, and agency theories.

### 3.0 Methodology

This study adopts a conceptual framework development design grounded in logistics management and humanitarian supply chain literature. Since the objective is to propose a logistics framework for Zakat collection and distribution in Northern Nigeria, a non-empirical, theory-driven approach is adopted. The study relies on secondary data and aligns with established approaches to conceptual synthesis and theory building in operations and supply chain research (Snyder, 2019; Tranfield et al., 2003).

A systematic and integrative literature review was conducted across Zakat administration, humanitarian logistics, supply chain management, last-mile delivery, agency theory, and technology

enabled service systems. Relevant literature was obtained from peer reviewed journals, books, and policy reports using keywords such as *Zakat logistics*, *humanitarian supply chains*, and *last-mile delivery*. Studies were screened based on relevance to logistics processes, governance, and distribution systems.

Analysis was carried out using thematic content analysis, allowing identification of key patterns such as coordination inefficiencies, beneficiary targeting, information flow gaps, and distribution challenges. This approach is consistent with qualitative synthesis methods used in logistics and supply chain research for conceptual model development (Seuring & Gold, 2012)

Comparative insights were drawn from Zakat systems in countries such as Indonesia and Malaysia, where structured Zakat institutions demonstrate varying levels of operational efficiency and digital integration (Maisyarah & Hamzah, 2024; Ridwan, Asnawi, et al., 2019). These were evaluated for applicability to Northern Nigeria's institutional and infrastructural context. The framework development was guided by Supply Chain Management Theory, Humanitarian Logistics Theory, and Agency Theory.

The resulting framework was developed through iterative synthesis of literature and theory, tailored to the operational realities of Northern Nigeria, including weak data systems, infrastructural limitations, and accountability challenges.

In summary, this methodology provides a rigorous conceptual basis for developing a logistics framework to improve efficiency, transparency, and effectiveness in Zakat systems.



#### **4.0 Findings and Framework Development**

A systematic and integrative literature review was conducted to develop a logistics-based framework for Zakat collection and distribution in Northern Nigeria. The review followed established guidelines for evidence synthesis in operations and supply chain research (Snyder, 2019; Tranfield et al., 2003). Studies were screened based on relevance to logistics processes, governance structures, and distribution performance.

##### **4.1 Zakat Administration and Logistics Structures**

The literature indicates that Zakat systems are increasingly institutionalized as formal welfare mechanisms with measurable socioeconomic impact. Studies from Indonesia and Malaysia show that structured Zakat institutions improve redistribution efficiency and poverty alleviation outcomes (Maisyarah & Hamzah, 2024; Ridwan, Asnawi, et al., 2019). However, these studies largely emphasize financial governance and macroeconomic outcomes rather than operational logistics structures such as network design, distribution routing, and beneficiary logistics. This reflects a conceptual gap in treating Zakat as a supply chain system rather than a financial transfer mechanism.

##### **4.2 Humanitarian Logistics and Supply Chain Perspectives**

Humanitarian logistics literature provides the strongest operational foundation for Zakat systems. It emphasizes coordination, responsiveness, and efficiency in resource-constrained environments (Kovács & Spens, 2007; Van Wassenhove, 2006). Supply Chain Management theory further highlights end-to-end integration of material, financial, and information flows (Christopher, 2016; Mentzer et al., 2001). These principles suggest that Zakat operates as a multi-tier

supply chain involving donors, institutions, and beneficiaries. Fragmentation within these flows often results in inefficiencies such as delays, leakage, and duplication.

##### **4.3 Last Mile Delivery and Distribution Challenges**

As states earlier, last mile delivery is widely recognized as the most complex and failure-prone stage of logistics systems (Zhu et al., 2023). In humanitarian contexts, inefficiencies at this stage significantly reduce equity and accessibility. In Zakat systems, last mile challenges include weak beneficiary targeting, poor distribution scheduling, crowd congestion, and lack of delivery monitoring. These issues directly undermine upstream efficiency and reduce overall system performance.

##### **4.4 Agency, Governance, and Accountability**

Agency Theory provides a critical lens for understanding governance challenges in Zakat systems. It explains inefficiencies arising from information asymmetry between principals (donors) and agents (Zakat administrators) (Eisenhardt, 1989). Weak monitoring systems, limited transparency, and inadequate reporting structures reduce accountability and trust. Governance literature further emphasizes that performance monitoring and institutional oversight are essential for credible and efficient resource distribution systems.

##### **4.5 Technology Enabled Service Systems**

Digital transformation is increasingly shaping Zakat administration. Studies show that information systems, digital platforms, and data analytics enhance transparency and operational efficiency in welfare distribution systems (Runtiningsih et al., 2026). However, adoption remains uneven, particularly in developing regions where infrastructural and digital capacity



constraints exist. This creates a gap between technological potential and operational reality.

#### 4.6 Synthesis of Key Themes

The review identifies five dominant themes: (1) fragmented logistics coordination, (2) weak beneficiary data systems, (3) inefficient distribution design, (4) accountability gaps, and (5) limited technology integration. Collectively, these findings show that Zakat systems are primarily treated as financial and in some instances, governance mechanisms rather than integrated logistics systems.

#### 4.7 Conceptual Framework Development

Based on the synthesis, a Zakat Logistics Supply Chain Framework (ZLSCF) is developed as visualised in Figure 1. The framework integrates four interdependent layers: collection, processing, distribution, and governance.

##### 4.7.1 Narrative Explanation of the Framework

The **Collection Layer** represents donor engagement and fund mobilization through institutional and digital channels, consistent with supply chain input systems (Christopher, 2016). The **Processing Layer** involves beneficiary identification, verification, and allocation using centralized data systems to improve accuracy and reduce exclusion errors.

The **Distribution Layer** represents the most critical component, focusing on logistics execution and last-mile delivery. This stage is designed in line with humanitarian logistics principles emphasizing efficiency, equity, and responsiveness under constraints (Van Wassenhove, 2006; Zhu et al., 2023). Finally, the **Governance Layer** ensures accountability, monitoring, and feedback using agency-based controls that reduce information asymmetry and enhance trust (Eisenhardt, 1989).

These layers are integrated through a digital information backbone that enables real-time coordination, transparency, and performance monitoring. The framework is particularly designed for Northern Nigeria, where logistical fragmentation, weak data systems, infrastructural constraints, and accountability challenges are prevalent.

The findings confirm that while Zakat systems are well established in financial and religious literature, they lack integrated logistics-based frameworks. The proposed ZLSCF addresses this gap by positioning Zakat as a humanitarian supply chain system requiring structured logistics design, last-mile optimization, digital integration, and governance accountability. Appendix 1 provided a detailed info graphic of the framework.

#### 5.0 Discussion, Implications, Conclusion and Recommendations

##### 5.1 Discussion of Findings

The study reconceptualizes Zakat as a humanitarian logistics system rather than a purely financial or religious mechanism. The findings from the literature synthesis and framework development reveal that inefficiencies in Zakat administration in Northern Nigeria are largely logistical in nature, particularly in coordination, beneficiary data management, and last-mile delivery. This aligns with Christopher (2022) and Kovács and Spens (2007), who argue that system performance depends on integrated flows of resources and information.

The proposed Zakat Logistics Supply Chain Framework (ZLSCF) demonstrates that Zakat operates through interdependent stages of collection, processing, distribution, and governance. The weakest link is consistently the distribution layer, where last-mile inefficiencies, crowd congestion, and poor scheduling reduce overall system



effectiveness despite adequate upstream collection. This confirms Zhu et al. (2023), who identify last-mile delivery as the most failure prone logistics stage.

Furthermore, agency related challenges such as weak accountability and limited transparency reflect classical principal, agent problems (Eisenhardt, 1989). The absence of integrated digital systems further exacerbates inefficiencies by limiting visibility and traceability across the supply chain.

### 5.2 Implications of the Study

Theoretically, the study extends Supply Chain Management, Humanitarian Logistics, and Agency theories into faith-based welfare systems, demonstrating that Zakat can be modelled as a structured logistics network. Practically, it provides a framework for redesigning Zakat institutions to improve efficiency, equity, and transparency.

Policy-wise, the findings suggest that governments and Zakat institutions should prioritize logistics system integration, digital beneficiary databases, and structured distribution planning. This is particularly critical in Northern Nigeria, where fragmented systems have led to inefficiencies and safety risks in distribution exercises.

### 5.3 Conclusion

The study concludes that inefficiencies in Zakat systems are not primarily financial but logistical. By applying supply chain and humanitarian logistics principles, Zakat can be transformed into a more transparent, efficient, and accountable welfare delivery system. The ZLSCF provides a structured approach for achieving this transformation.

### 5.4 Recommendations

Zakat institutions should adopt integrated digital platforms for donor registration, beneficiary management, and distribution

tracking. Structured last mile delivery protocols, including scheduling and crowd control mechanisms, should be implemented. Capacity building in logistics and supply chain management should be prioritized for Zakat administrators. Collaboration with logistics experts and technology providers is also recommended to strengthen operational efficiency.

### 5.5 Limitations of the Study

The study is conceptual and relies solely on secondary data, which limits empirical validation of the proposed framework. It does not include field testing or quantitative performance measurement. Additionally, contextual variations across regions may affect the generalizability of the framework.

### 5.6 Suggestions for Further Studies

Future research should empirically test the ZLSCF using case studies and survey based approaches in Zakat institutions. Quantitative studies could examine the impact of logistics integration on distribution efficiency and beneficiary satisfaction. Comparative studies between Northern Nigeria and other regions such as Southeast Asia would also provide deeper insights into best practices.

### References

- Ahmad, M. (2019). An empirical study of the challenges facing zakat and waqf institutions in Northern Nigeria. *ISRA International Journal of Islamic Finance*, 11(2), 338-356.
- Awofadeji, S. (2024, 25th March, 2024). Four die in Bauchi zakat distribution stampede. *ThisDay*. <https://www.thisdaylive.com/2024/03/25/four-die-in-bauchi-zakat-distribution-stampede/>
- Christopher, M. (2016). *Logistics and supply chain management*. Pearson UK.
- Christopher, M. (2022). *Logistics and supply chain management*. Pearson UK.



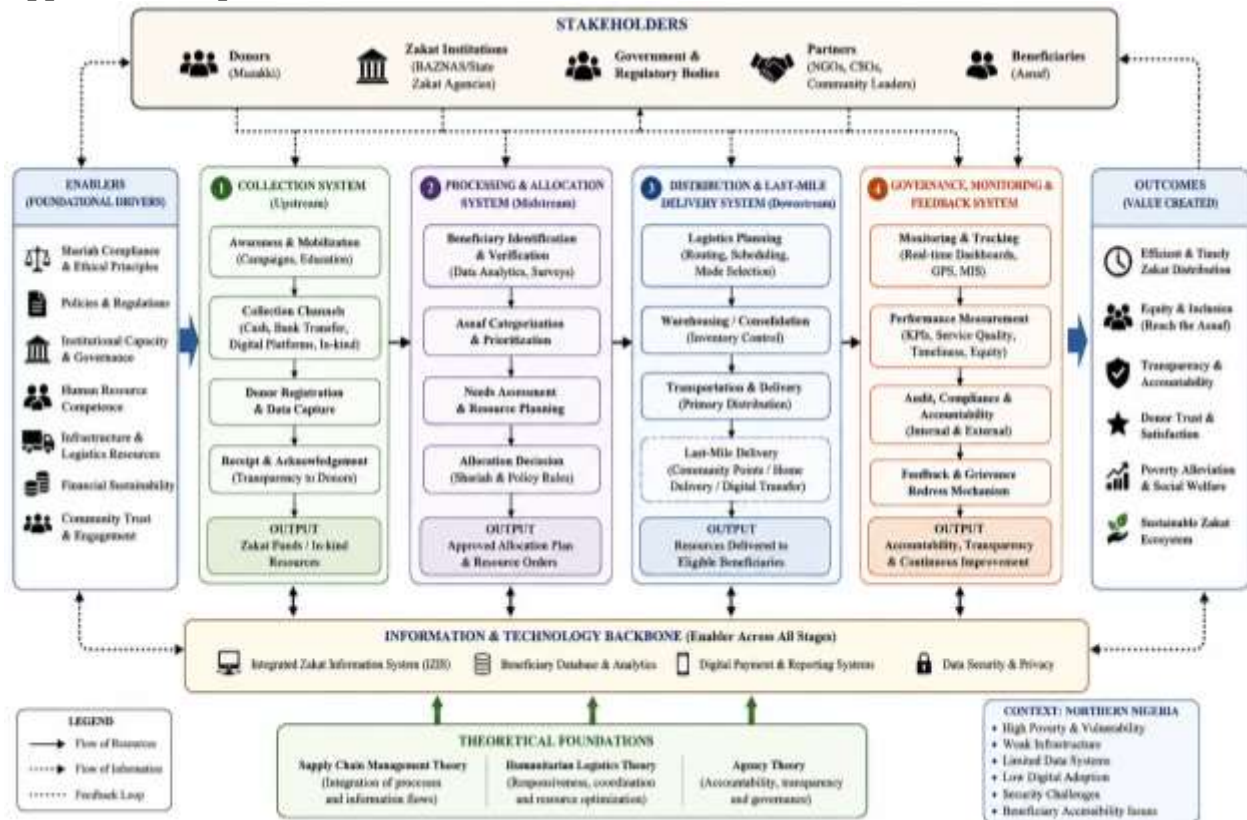
- Eisenhardt, K. M. (1989). Building theories from case study research. *Academy of management review*, 14(4), 532-550.
- Harahap, A., Nasution, R. R., & Nst, A. A. (2025). Principles of Zakat Management and Fiqhiyah Objectives: A Literatur Review of Verses, Hadiths, and Zakat Laws. *SHISHYA: Studies and Perspectives on Law and Justice*, 1(2), 90-102.
- Kovács, G. (2008). Humanitarian Logistics. *Northern Lights in Logistics & Supply Chain Management*, 217.
- Kovács, G., & Spens, K. M. (2007). Logistics theory building. *The Icfai Journal of Supply Chain Management*, 4(4), 7-27.
- Lu, Q., Goh, M., & De Souza, R. (2016). A SCOR framework to measure logistics performance of humanitarian organizations. *Journal of Humanitarian Logistics and Supply Chain Management*, 6(2), 222-239.
- Maisyarah, A., & Hamzah, M. Z. (2024). Zakat distribution management: A systematic literature review. *Suhuf: International Journal of Islamic Studies*, 36(1), 95-108.
- Mentzer, J. T., DeWitt, W., Keebler, J. S., Min, S., Nix, N. W., Smith, C. D., & Zacharia, Z. G. (2001). Defining supply chain management. *Journal of Business Logistics*, 22(2), 1-25.
- Oyedijo, A., Kusi-Sarpong, S., Mubarik, M. S., Khan, S. A., & Utulu, K. (2024). Multi-tier sustainable supply chain management: a case study of a global food retailer. *Supply Chain Management: An International Journal*, 29(1), 68-97.
- Ramadhanty, R. P., & Ryandono, M. N. H. (2025). Analysis of Economic Conjunction on the Collection and Distribution of Zakat, Infaq, and Sadaqah (ZIS) and Provincial Economic Growth in Indonesia. *Jurnal Ekonomi dan Bisnis Airlangga Volume*, 35(1).
- Ridwan, A. M., Asnawi, N., & Sutikno, S. (2019). Zakat collection and distribution system and its impact on the economy of Indonesia. *Growing Science*, 7(4).
- Ridwan, A. M., Pimada, L. M., & Asnawi, N. (2019). Zakat distribution and macroeconomic performance: Empirical evidence of Indonesia. *International Journal of Supply Chain Management*, 8(3), 952-957.
- Runtiningsih, S., Budiantoro, R. A., Fauzi, A. S., Mustofa, U., Syarifah, L., & Rahmayani, D. (2026). The Impact of Zakat on the Economy and Poverty in Indonesia. *Journal of Islamic Economic Laws*, 9(01), 19-35.
- Schaëfer, K., Kähkönen, A.-K., & Luzzini, D. (2025). Traceability in multi-tier supply chains: insights from five case studies. *Supply Chain Management: An International Journal*, 30(7), 77-99.
- Seuring, S., & Gold, S. (2012). Conducting content-analysis based literature reviews in supply chain management. *Supply Chain Management: An International Journal*, 17(5), 544-555.
- Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of business research*, 104, 333-339.
- Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence-informed management knowledge by means of

systematic review. *British journal of management*, 14(3), 207-222.

Van Wassenhove, L. N. (2006). Humanitarian aid logistics: supply chain management in high gear. *Journal of the Operational research Society*, 57(5), 475-489.

Zhu, X., Cai, L., Lai, P.-L., Wang, X., & Ma, F. (2023). Evolution, challenges, and opportunities of transportation methods in the last-mile delivery process. *Systems*, 11(10), 509.

**Appendix 1: Expanded ZLSCF**



**Note:** MIS = Management Information System; IZIS = Integrated Zakat Information System; CSOs = Civil Society Organizations; NGOs = Non-Governmental Organizations