Strategic Plan 2025 - 2027

"For the People"

Table of Contents

Part I, Preface, Uprooting corruption promotes social cohesion and accelerates realizing sustainable development goals and social justice .

Corruption is defined as "**the misuse of entrusted authority in order to achieve private gain**," whether from the public and business sectors, and from the local level to the regional and international level, and includes cases of small corruption that the citizen touches on a daily basis, to major corruption that harms the entire community, especially the forms of corruption that relate to *wasta*, favoritism, financial and material bribes, political corruption for the purpose of maintaining power, status or wealth, and harassment and exploitation. to major corruption that harms the entire community, especially forms of corruption related to *wasta* and favoritism, financial and material bribes, political corruption for the purpose of maintaining power, status or wealth, and sexual harassment and exploitation. Palestinian society has become more aware of the reality of corruption and the negative effects it has on the well−being and prosperity of the Palestinian people and their freedom from occupation, monopoly, and the dominance of large investments, which results in a decline in the quality of services, especially social welfare services. Society has become more aware of demanding economic justice as a basis for social justice and holding officials accountable for **the common good.**

Accountability is generally considered one of the mechanisms to combat corruption and administrative and organizational laxity and is closely related to integrity and transparency in work, and official and societal accountability includes officials (whether elected or appointed, ministers, employees, etc.) providing periodic reports on the progress of work in the institution or ministry, in a detailed manner that clarifies the pros and cons and the extent of success or failure in implementing their work policies. Accountability also means the obligation to implement the right of ordinary citizens to obtain the necessary reports and information about the work of officials in public administrations such as parliamentarians, ministers, government employees, and officeholders, in order to ensure that their work is consistent with values based on justice, clarity and equality. Accountability contributes to preventing the abuse of power and increasing the effectiveness and efficiency of public service delivery by contributing to performance evaluation.

The SDGs focus on mobilizing efforts to eradicate poverty in all its forms, reduce inequality, address climate change, and ensure that everyone is included in these efforts so that no one is

left behind. The Sustainable Development Agenda has dedicated SDG 16 to "Peace, Justice and Strong Institutions" to promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective and accountable institutions at all levels.

Under Goal 16, governments commit to engaging with civil society and local communities to implement durable solutions to reduce violence, achieve justice, combat corruption, ensure inclusive participation, guarantee freedom of expression, ensure people's participation in decisions that affect their lives, apply laws and policies without any form of discrimination, and resolve conflicts through effective political and judicial systems. Achieving Goal 16 requires that national and local institutions are accountable and prepared to provide basic services to households and communities in an equitable manner.

Part II: AMAN as an organization, ambition and commitment with partners to root out corruption .

Vision, AMAN's ambition and partners: A Palestinian society free of corruption

Mission: AMAN continues to fulfill its role in: Mobilizing and recruiting efforts to promote integrity and combat corruption based on the legitimacy of its work from the law, Palestinian popular support, and being an accredited member of Transparency International.

The AMAN Coalition bases its ambition and mission statement on the provisions of the State of Palestine's Declaration of Independence, the amended Basic Law, and the United Nations Convention against Corruption. According to the Anti-Corruption Law (as amended) of 2005, corruption is defined as crimes that violate the duties of public office, crimes that violate public trust stipulated in the applicable penal laws, crimes resulting from money laundering stipulated in the Money Laundering Law, every act that leads to prejudice to public funds, abuse of authority contrary to the law, acceptance of wasta and favoritism, and illicit gain, the definition also includes

all criminalized acts contained in the Arab and international anti-corruption conventions ratified or acceded to by the national authority.

AMAN believes, as stated in the preamble of the United Nations Convention against Corruption, that reducing corruption is no longer a local matter but a transnational phenomenon affecting all societies and economies, which makes international cooperation to prevent and combat it necessary, and that a comprehensive and multifaceted approach to prevent corruption, reduce its opportunities and increase the immunity of public institutions, officials and workers, which is known as an effective national integrity system that includes all official state authorities and institutions (public sector) as well as civil society organizations is necessary to effectively prevent and combat corruption.

Since its inception, AMAN Coalition has believed that eradicating corruption first contributes to reducing poverty, improving services for marginalized areas and groups, investing in job creation, and distributing resources fairly, which is also reflected in improving health, education and welfare services for all, enhancing social cohesion and achieving sustainable development goals. All this strengthens the unity of the Palestinian people, their steadfastness and their struggle for national liberation and access to the rule of law.

As a house of expertise, and in line with Article 1 of the United Nations Convention against Corruption "Statement of Purpose", AMAN seeks to work with its partners by providing technical assistance, advice and counseling to all relevant parties in integrity and anti-corruption systems in all sectors, thereby achieving the purposes of the international convention. In addition to its monitoring role to monitor the reality of integrity and anti-corruption, activate the role of civil society institutions, the media and create a working environment for local government bodies and public institutions that contribute to the detection of corruption crimes and limit its spread, through intensive monitoring, lobbying and advocacy, in addition to producing knowledge and providing studies in the field of integrity and anti-corruption as part of the coalition's orientation to work as a Palestinian center and house of expertise at the national, regional and international levels.

AMAN and its partners base its challenge to corruption on the legitimacy of its work in accordance with Palestinian laws and Palestinian societal legitimacy and from being an active member of the Arab and international anti-corruption and transparency movement and accredited by Transparency International since 2006.

Values governing our and our partners' work

In its work, AMAN Coalition is committed to providing a model of governance in the work of NGOs in terms of adhering to a set of integrity values in the actions of its officials and employees, and in its work procedures and policies. It is also committed to the highest degree of transparency and working under effective monitoring and evaluation systems as a role model in Palestinian society. Without limitation, the Coalition will adhere to each of the following values and principles:

Transparency means clarity of internal systems and procedures for us and our partners, whether national or international organizations, individuals, experts, and funders. It also means openness of procedures, goals, and objectives in our work and the need to disclose to the public our policies followed, especially financial and administrative policies and employment and contracting policies, in addition to the publication of all administrative and financial reports, performance reports, and programs. Transparency also means publishing all administrative, financial, performance, and program reports and disclosing any information without compromising the privacy of staff or members.

Accountability: The Board of Directors and the Executive Director, in their capacity as delegated by the General Assembly, have the authority and responsibility to develop policies, programs and plans related to anti-corruption and to provide information and explanations to the members of the General Assembly, member institutions of the Coalition, national and international partner institutions, all official national and research institutions and those interested in the integrity and anti-corruption sector, and AMAN is also committed to provide periodic reports on the effectiveness and efficiency of its programs and policies.

Integrity, AMAN's Board of Directors shall ensure that all members and employees of AMAN exhibit behavior based on honesty and sincerity, that everyone is treated fairly and without discrimination or bias, that we always act professionally and objectively in managing the organization and funding, and that we always ensure that there are no conflicts of interest in the work of the employees and the Board of Directors.

Solidarity, AMAN will work to support the just demands adopted by federations, unions, interest groups, coalitions and networks, both at the national level and at the Arab and international levels.

Courage, AMAN and the partners and coalitions that AMAN leads or participates in will raise issues related to suspected corruption or any gaps in the integrity and anti-corruption system in all sectors boldly and clearly without compliments or bargaining with officials in the concerned institutions.

Justice, Aman will take into account in its work the bias towards the issues of vulnerable groups and regions in society.

Democracy, AMAN is committed to regularly holding internal elections and activating all leadership bodies to play their role, is committed to a culture of respecting differences and making the difference between members and partners positive in dialogue and discussion, and is committed to rejecting discrimination based on place of residence, gender, religion, age, or belief, and will ensure the widest participation of people in drawing up policies and plans.

Part III, Aman Coalition, "the Palestinian organization accredited by Transparency International" Learn, build and mobilize towards continuity and change.

The Coalition for Integrity and Accountability (AMAN) was established in 2000 at the initiative of a number of civil society organizations working in the field of democracy, human rights and good governance, which focused their efforts on launching a national anti-corruption program, promoting integrity values, transparency principles and accountability systems in various Palestinian sectors, and building a national integrity system[1].

---

[1] AMAN's registration certificate was obtained by the Palestinian Ministry of Interior in 2004 as a Palestinian non-profit civil society organization under the name of the Coalition for Integrity and Accountability (AMAN).

AMAN is governed by a 30-member General Assembly that is composed of representatives of the general bodies of member organizations, as well as individuals who are active and academic in the field of good governance and anti-corruption. The coalition is governed by a board of directors who are influential in political and social life and have experience in the management and organization of NGOs, investment management, research, and international relations. The Board of Directors includes 11 members (4 women and 7 men). The General Assembly is supported by an internal oversight committee consisting of three members of the General Assembly to follow up on the reports prepared by the internal auditor before submitting them to the Board of Directors.

AMAN's executive staff consists of 27 employees (14 women, 13 men), 20 of them work in the Ramallah office and 7 in the Gaza office. Aman's executive staff is distributed among the operations, finance, and administration departments and the Gaza regional office, in addition to a number of supporting units and functions. The executive staff is supported by a group of academics, researchers, and specialists. AMAN currently estimates the number of specialized experts in related fields to be more than 40 specialists who have been trained and engaged in studies, research, training activities and consultations related to the national integrity and anti-corruption system over the past years. AMAN and its group of partner academics, researchers and trainers are actively involved in activities and interventions at the level of Arab countries.

AMAN is working on establishing initiatives and forming coalitions to maximize efforts in oversight and accountability for the management of public affairs and public funds, and the **Civil Forum To Enhance Budget Transparency is one of the most prominent of these initiatives**, which includes more than 24 civil society organizations working in the field of human rights, rule of law and good governance. In addition, **the Civil Forum for Promoting Good Governance in the Security Sector** was established in 2014 and aims to engage civil society organizations in community oversight and accountability for the work of the security sector.

AMAN has succeeded in building partnerships with a number of civil society institutions in the framework of incorporating concepts, tools, and means of promoting integrity and combating corruption in the strategies and work programs of these institutions, motivating and empowering them to work in raising awareness of the local community in the sectors they target through a package of capacity building activities and providing technical support to institutions wishing to

include activities and tools related to combating corruption and strengthening the national integrity system in their programs and interventions.

As for the relationship with Transparency International, the Coalition has been fully accredited by the organization since 2006 after a comprehensive review and evaluation of the standards and indicators of good governance, integrity, transparency and accountability within AMAN, supervised by the Transparency International Membership Board. AMAN also contributed and continues to contribute significantly to building and achieving Transparency International's mission and strategy by promoting its participation in the organization's work and regional and international events. AMAN now plays a major role in exchanging experiences and building the capacities of Transparency International's Arab and international chapters. During the previous strategy period, AMAN implemented a regional program to form and train civil society coalitions to monitor the management of public budgets in Jordan, Tunisia, Morocco, and Lebanon.

The AMAN Coalition relies on two main sources of funding for its program cycles: 1- The main program partners "the governments of Norway, the Netherlands and Luxembourg, which have been the main source of financial support for Aman Coalition since 2004, in addition to the government of Sweden, represented by the Swedish International Development Agency (SIDA), which joined the main program in early 2023." 2- Supporting projects, which constitute about 35% and are funded by various organizations, most notably: Oxfam, the European Union, Transparency International, the United Nations Development Program (UNDP), the UK Government Office for Foreign and Commonwealth Affairs, Commonwealth Relations and International Development (FCDO), and others.

Through its work, AMAN has succeeded in becoming a Palestinian house of expertise specialized in promoting integrity and combating corruption and a major contributor to placing integrity and anti-corruption issues on the Palestinian agenda and the priorities of national institutions. It also contributed to the institutionalization of anti-corruption work on a national and official scale through its efforts in developing the Graft (Illicit Gain) Law, lobbying for the establishment of the Anti-Corruption Commission, and signing the United Nations Convention against Corruption (UNCAC).

AMAN is a key address for producing and providing knowledge about the reality of corruption at the local and regional level by preparing specialized studies and reports that diagnose the reality of corruption in various Palestinian sectors, which became a major source to provide Palestinian decision-makers with recommendations that would strengthen anti-corruption policies, procedures and measures to combat corruption and preserve public funds, in addition to AMAN's efforts in providing support and legal advice to victims of corruption, raising citizens' awareness of forms of corruption and encouraging citizens to report corruption practices they witnessed or were victims of through the Advocacy and Social Accountability Unit.

While implementing its strategy "Partners for Governance Integrity and Accountability 2024-2026", AMAN Coalition faced major challenges, mainly Israel's war on Gaza, Israel's policies of settlement expansion in the West Bank, the closure of crossings for Palestinian workers, the withholding of clearance funds, and the weakening of the Palestinian National Authority (PNA). The political and economic changes required AMAN to review its strategy and approach to work in line with the priorities of combating corruption and strengthening the integrity system resulting from the radical changes.

In its Strategy 2026, Partners for Governance Integrity and Accountability, AMAN committed to a theory of change to work towards achieving a package of results in 4 strategic tracks, 4 results under the mobilization against corruption track, 3 results under the immunization of public institutions track, 3 results under the governance integrity track, and 3 results in the organizational development and capacity building track.

AMAN's report until mid-2024 indicated progress in achieving a set of indicators at the level of outputs and outcomes, and the strategic review and evaluation process carried out in the second half of 2024 indicated a set of lessons learned that should be taken into consideration in reviewing AMAN's strategy, in addition to key changes in the overall context, which will be addressed in the next part of the report.

Lessons learned from the work of AMAN and national and international partners[2]

---

[2] This section is based on lessons learned from the National Cross-Sectoral Strategy to Promote Integrity and Combat Corruption 2020-2023 (lessons 1-5), AMAN (6-9) and Transparency International (10-11).

1. Incorporating the concepts of transparency and integrity into the strategies and budgets of ministries and official bodies accelerates the achievement of cross-sectoral goals and results and supports the strategic orientation to enhance collective responsibility towards enhancing transparency and governance.

2. Strengthening the participatory approach between the relevant parties and coalitions in the legislative system contributes to completing the building of a legislative system capable of enforcing the law with regard to combating corruption and strengthening the national integrity system

3. Enhancing societal awareness needs more efforts from all partners

4. The existence of elections and the transfer of power under the dome of a single Palestinian parliament in both parts of the country strengthens national efforts to combat corruption.

5. Strengthening partnerships with civil society organizations and the private sector enables the Anti-Corruption Commission to improve its ability to achieve impact and increase transparency.

6. In order to reach the goals of advocacy campaigns, adopt policies and bring about change, it is essential to work with national partners who have the motivation and expertise for the campaign topics.

7. Utilize technology and develop remote communication tools to facilitate the implementation of activities that require the participation of different segments of society. This would enhance community mobilization to address suspicions of corruption.

8. The issue of political corruption needs more attention from AMAN, which requires flexibility in incorporating new interventions into its strategy

9. A flexible design of the flagship program is necessary to ensure that the program can effectively meet the changing needs of the people, especially during crises and emergencies.

10. We recognized that Transparency International should make greater efforts to harness the power of grassroots movements and social actors.

11. In addition to greater speed and flexibility in responding to changes in the political environment, our ability to influence depends on the development and effective deployment of our capacities and resources

Part IV General Context: A Palestinian state under occupation controlling its resources and people, violates international norms and conventions, and restricts the management of public affairs and development .

The total area of the Palestinian territories in the West Bank and the Gaza Strip is 6,025 km2, of which 5,660 km2 in the West Bank and 365 km2 in the Gaza Strip. The number of administrative units in Palestine (governorates) is 16 governorates, including 11 in the West Bank and 5 in the Gaza Strip, and the number of local bodies, according to the Central Elections Committee, is 455 local bodies; 25 of which are in the Gaza Strip[3] ,

Palestinian Central Bureau of Statistics, 2024. Palestine in Figures 2023. Ramallah – Palestine
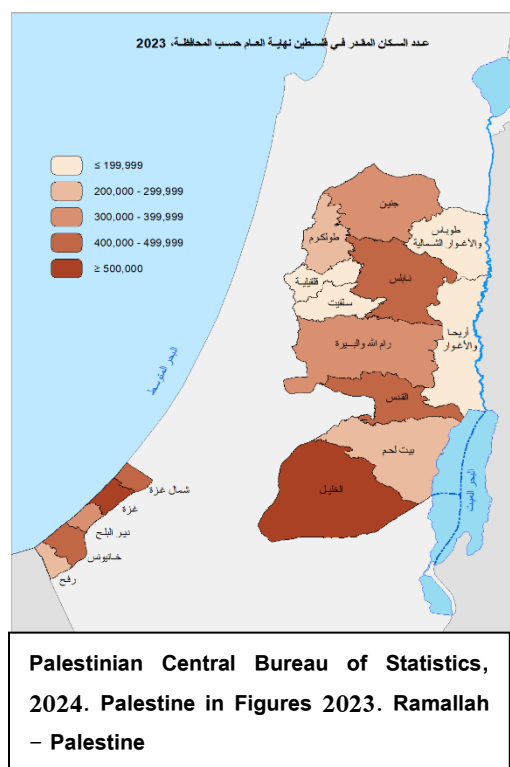
تGDP in Palestine declined sharply during 2023 by 5.5% (1.9% in the West Bank, 22.6% in the Gaza Strip) as a result of the Israeli occupation's aggression against the Gaza Strip since October 7, 2023, which led to the collapse of the Palestinian economy in the Gaza Strip, as it recorded a sharp decline during the fourth quarter of 2023 by 81.3%, and the accompanying repercussions on the economy in the West Bank through restrictions, closures and continuous incursions into the West Bank governorates, and the prevention of Palestinian workers from entering Israel to work in addition to the sharp decline in external support and the Israeli occupation's continued deduction of part of the GDP from the Gaza Strip.

The value of GDP at the end of 2023 amounted to 14.8 billion dollars, and the value of GDP per capita in Palestine in 2023 compared to 2022 decreased by 8.0% to reach 2,852.9 US dollars, as it decreased in the West Bank by 4.5% to reach 4,290 US dollars and decreased in the Gaza Strip by 24.5% to reach 945.7 US dollars. The unemployment rate in Palestine increased to 30.7% compared to 25.5% in 2022, as the

---

[3] See Central Elections Commission (CEC): https://www.elections.ps/tabid/648/language/ar-PS/Default.aspx

unemployment rate in the Gaza Strip recorded 52.8% compared to 17.9% in the West Bank in 2023, and the percentage of the participating labor force decreased to 44.1%

Palestine's total public debt increased by 6.8% at the end of 2023, reaching USD 3,782.3 million, up from USD 3,542.7 million at the end of 2022. The total public debt represents 21.7% of GDP (at current prices) in 2023, compared to 21.2% in 2022. The cost–of–living index (CPI) in Palestine in 2023 recorded a sharp increase of 5.87% compared to 2022, reaching 112.12 (base year 2018)[4].

The poverty rate among individuals in the West Bank in 2023 according to monthly consumption patterns amounted to 11.5%, of whom 4.3% suffered from severe (extreme) poverty according to monthly household consumption patterns, and the poverty rate among individuals amounted to 22.9%. The poverty rate in the northern Gaza governorates (North Gaza and Gaza) was 60.9%, and 66.8% in the central and southern governorates (Deir al–Balah, Khan Younis, and Rafah). The extreme poverty rate was 39.1% in the northern Gaza governorates and 48.6% in the central and southern governorates[5] .

The World Bank's May 2024 report on the impact of the Middle East conflict on the Palestinian economy, which draws on the latest available data and analysis to assess the impact of the conflict on the Palestinian economy, indicated that the PA's fiscal position has deteriorated sharply in the past three months, significantly increasing the risk of public finance collapse. Revenue flows have been largely depleted due to the sharp decline in remittances of clearing revenue payable to the PA and the dramatic drop in economic activity. The rapidly widening gap between the volume of revenues and expenditures to finance minimum public spending is leading to a crisis in public finances. The Palestinian economy has lost nearly half a million jobs since October 2023. This includes an estimated 200,000 job losses in the Gaza Strip, 144,000 in the West Bank, and 148,000 workers moving across the border from the West Bank into the Israeli labor market[6]

According to population estimates prepared by the Palestinian Central Bureau of Statistics (PCBS), there are about 14.8 million Palestinians in the world in mid–2024, half of them outside historic Palestine, including about 5.61 million Palestinians in the State of Palestine. On the eve

---

[4] رام الله – فلسطين. 2023. أداء الاقتصاد الفلسطيني، 2024 الجهاز المركزي للإحصاء الفلسطيني،

[5] PCBS 2023, Standards of living

[6] https://www.albankaldawli.org/ar/news/press-release/2024/05/23/world-bank-issues-new-update-on-the-palestinian-economy

of the Israeli occupation aggression on the Gaza Strip on October 7, 2023, about 2.2 million Palestinians lived in the Gaza Strip on an area of 365 km2, representing about 41% of the population of the State of Palestine, most of whom are refugees (66% are refugees) who were displaced from their villages and cities following the 1948 war.[7].

Since the Israeli occupation aggression against the Gaza Strip on October 7, 2023, about 39,000 Palestinians have been martyred, in addition to about 10,000 missing. About 16,000 of them are children and about 11,000 are women. Several thousand Palestinians have left the Gaza Strip since the beginning of the aggression. 500 medical staff have been martyred, in addition to the arrest of 310 medical staff, and about 3,500 children are at risk of death due to malnutrition and food shortages. The number of wounded has reached 88,000, 70% of them women and children, while the number of martyrs in the West Bank has reached 570.

> Residents of the Gaza Strip lack the basic necessities of housing, food and water. According to the United Nations Relief and Works Agency (UNRWA), at least 70 percent of the population of the Gaza Strip is at risk of starvation

On the other hand, infectious diseases spread among the displaced, with 1,660,942 infected, 71,338 of whom were infected with viral hepatitis, in addition to putting 33 hospitals out of service, 64 health centers, 161 health institutions and destroying 131 ambulances. The occupation also completely destroyed 150,000 housing units, rendered 80,000 housing units uninhabitable, 200,000 housing units partially destroyed, 195 government headquarters and 206 archaeological and heritage sites.[8] .

Palestine suffers from continuous pressure on the available water resources in the West Bank and Gaza Strip. In light of the Israeli aggression on the Gaza Strip, the total water available in the Gaza Strip is estimated at 10-20% of the total water available before the aggression. This quantity is not fixed and is subject to the availability of fuel. 350 km out of 700 km of water networks and 9 water tanks out of 10 main tanks have been destroyed, leaving residents unable

---

[7] Press release by the Palestinian Central Bureau of Statistics on the population situation in Palestine on the occasion of World Population Day, 07/11/2024

[8] Ibid.

to obtain clean water. Two desalination plants operate at a capacity that does not exceed 20% of their operational capacity, which exacerbates the seriousness of the situation. About 83% of the groundwater wells in the Gaza Strip are currently out of service. About 65 sewage pumps have stopped, and about 70 km of sewage networks have been destroyed. As a result, sewage, estimated at about $130,000$ cubic meters per day, is disposed of without treatment, either into the sea or in the Gaza Valley, while a large part of it leaks into the streets and roads, and sometimes into homes due to the destruction or blockage of sewage pipes. Pools have also formed in the yards of the displaced people's tents, providing a fertile environment for the spread of epidemics and diseases, in addition to mountains of tons of waste and rubble in the streets of Gaza and the shelters... threatening to cause health and environmental disasters, in addition to damaging most of the agricultural lands.

The data indicated that 46% of the agricultural areas in the Gaza Strip were damaged, and the direct and greatest damage was in the Khan Yunis governorate, where 51% of the agricultural areas were damaged not to mention the damage caused to 48% of the agricultural lands in the North Gaza governorate.

Since 1967, Israel has been confiscating Palestinian lands to build settlements and the Apartheid Wall, causing systematic destruction to the Palestinian environment. The most salient settlement expansion-related environmental damage includes the seizure of agricultural land, and destruction of water resources; moreover, Israel controls water resources in the Gaza Strip and deprives the Palestinians of their right to sufficient irrigation water. Additionally, settlements discharge toxic industrial waste in Palestinian-populated areas. The emissions from the settlements in the West Bank were estimated at 6.040 million tons of carbon dioxide equivalent, which exceeds what Palestine emits, which was estimated at about 5.260 million tons of carbon dioxide equivalent annually during the year 2021. Not to mention the quantities of wastewater resulting from these settlements, which are disposed of in Palestinian agricultural lands and valleys, where it was estimated at about 35 million from 50 settlements during the year 2021, which leads to the pollution of agricultural lands and groundwater sources[9].

---

9 Press Release Palestinian Central Bureau of Statistics and Environment Quality Authority issue a press release on the occasion of World Environment Day, 05/06/2024

The reality imposed by the war of extermination waged by the Palestinian occupation on the Gaza Strip and the escalation of its targeting of all Palestinians in the West Bank, including the Palestinian Authority, imposes unprecedented challenges that require a re-evaluation of its strategy, in light of current indicators that the status quo will continue until the end of 2025 and perhaps beyond that, especially with the continuation of the occupation government headed by the extreme Israeli right and the silence and international support, which is summarized as follows:

- Colonial expansion in the West Bank and Jerusalem, accompanied by theft and depletion of natural resources, narrowing investment opportunities, and restricting the movement of the Palestinian population.
- Economic deterioration and pressure on people's need for basic services and humanitarian aid due to high unemployment and poverty rates.
- The government's inability to provide basic services to the people in full (Gaza) or in a tangible way in the West Bank, such as health services, education, security, and protection from settlers and the practices of the Israeli army, which has led to the spread of corruption or the emergence of new forms of corruption in humanitarian operations and the weakness of oversight and accountability tools.
- The decline in the rule of law, especially with the lack of security due to the presence of Israeli forces in cities and neighborhoods in Gaza and the West Bank.
- Decline in the motivation to implement financial and administrative reform plans in favor of improvisation and emergency policies
- Lack of political will to establish controls and guarantees that ensure mechanisms for peaceful access to power through periodic elections
- Weak transparency and participation and avoiding conflicts of interest in managing public affairs and resources and providing public services
- Weak independence and effectiveness of official oversight institutions (administrative and constitutional judiciary, Financial and Administrative Control Bureau, Anti-Corruption Commission, internal oversight) in holding the executive authority accountable

Despite the set of challenges in the general context that emerged as a result of the Israeli war on the Gaza Strip and the ongoing aggression on the cities, neighborhoods and villages of the

West Bank by the army and settlers, there is a set of factors that constitute opportunities to enhance the efforts of the Aman Coalition in promoting integrity and combating corruption, the most important of which are:

- Forming a new government that prioritizes the implementation of the administrative and financial reform program in partnership with civil society institutions.
- Preparing a new national strategy to combat corruption 2024-2030 in partnership with civil society organizations (CSOs) and the openness of the Anti-Corruption Commission to partner with civil society institutions to implement the national strategy.
- The presence of civil and local society, local bodies, social activists, and local committees of women, youth, and students in cities, villages, camps, and neighborhoods who are active in developmental, social, and economic fields and who take the initiative to work, volunteer, and show solidarity.
- Official and popular international support to hold Israel accountable for its crimes against humanity and natural resources, as it is an occupying state subject to international laws and conventions.
- Local and international media institutions, activists, and influential people who are active in supporting the Palestinians and publishing reports.

Part V: Issues and causes of the spread of corruption related to the role of oversight institutions, fortifying institutions, and enhancing community participation.

There are many motives and reasons behind the emergence and spread of corruption in societies. Often, the spread of corruption and its various practices is due to a set of motives, some of which can be attributed to political reasons, such as: the weakness of the will of the political leadership to combat corruption, the increasing opportunities for the spread of corruption in countries going through transitional stages and government intervention in the economic market (the marriage between capital and power), the weakness of the rule of law, the weakness of the judiciary, the weakness of the state's oversight bodies and their lack of independence, and the weakness of the transparency

system and access to information. Social and economic reasons also play a role in the spread of corruption, such as the spread of a societal culture that tolerates corruption, as well as the weakness of the role of civil society institutions in public life, the low wages of government employees and the high standard of living.

In Palestine, most of the above-mentioned reasons exist alongside a main reason that cannot be ignored, which is the racist policies of the Israeli occupation and its persistence in killing Palestinians, destroying infrastructure, and violating the national and civil rights of the Palestinian people by seizing their natural resources and wealth and exploiting their public resources. These reasons contribute, albeit in different forms and degrees, to the spread of some practices and types of corruption. In Palestine, if we want to focus on the most prominent motives and reasons for the spread of manifestations of corruption, we can monitor the following:

1. The effectiveness and independence of enforcement institutions (oversight institutions and anti-corruption institutions) is still limited.

Incomplete system of legislation and procedures that prevent impunity.
Lack of qualified and motivated personnel who work independently in oversight and anti-corruption institutions
The role of the Palestinian media in monitoring the management of money and public affairs is limited
Lack of regional and international coordination to prevent impunity and recover looted goods

The official general oversight of performance, public funds and affairs administration, and anti-corruption activities is entrusted, according to Palestinian law and organizational structures, to seven bodies, agencies, and organizational units (the Legislative Council, the Judiciary, the Anti-Corruption Commission, the Public Prosecution, the State Administrative Audit and Control Bureau, the General Personnel Bureau, the Internal Control Units and the Financial Audit and Inspection Departments), which are similar in their organizational and administrative status in terms of the lack of human and financial capabilities necessary to carry out their role efficiently and effectively, the weak transparency of the procedures regulating their work, in addition to the

interference of the executive authority in the work of some of these bodies and the attempt to influence and monopolize their decisions in some cases, in addition to the weak oversight role of civil society institutions.

2. The internal environment in institutions that provide public services is not immune to corruption

Inadequate policies that support the application of transparency principles and obligate the adoption of values of integrity and accountability

Lack of role of relevant oversight bodies, especially the General Personnel Council, internal oversight units, audit and financial inspection departments, and the Administrative and Financial Control Bureau.

The Palestinian government still does not consider itself responsible for supervising the implementation of the national strategy to enhance integrity and combat corruption and obligating official parties to implement the necessary interventions to achieve its goals, each in its own field.

Limited community and media role in holding service institutions accountable

Public services are provided to Palestinian citizens by a group of governmental institutions, public institutions, public shareholding companies, local authorities, and private companies, in addition to the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), in addition to a group of Palestinian and international civil society institutions. The responsibility for regulating the public services sector, regardless of the entity providing the public service, falls on the Palestinian government, represented by a ministry, authority, or official institution. This applies to health services, education services, social services, employment, electricity, water, roads, communications, waste disposal, and sanitation.

3. Fragile regulations and governance in local authorities

Limited community and vertical accountability of local government bodies

Weakness of complaints systems and internal control units

Limited knowledge of administrative, financial and internal control practices, material capabilities and resources

Penetration of tribal and family culture in the management of local bodies

The level of transparency in some local bodies is still low

The issues and complaints that reach official and community oversight institutions and bodies, in addition to the studies of the local integrity system and the reports of the transparency index in local government that were implemented by the Aman Coalition and targeted dozens of local bodies in the West Bank and Gaza Strip during the past three years, indicate that this sector is still a weak flank that hinders anti-corruption efforts. On the organizational side, there is a significant knowledge weakness among various local bodies regarding the integrity and anti-corruption system, especially the best administrative, financial and internal oversight practices, accompanied by weak material capabilities and human resources at the Financial and Administrative Control Bureau in monitoring this broad sector. On the social and cultural side, the culture of clan and family has penetrated its management, accompanied by weak accountability, whether community or vertical accountability. Perhaps one of the most prominent challenges that local bodies still need to activate are the complaints systems and internal oversight units to enable them to carry out their responsibilities and tasks related to monitoring financial and administrative performance and enhancing the role of the bodies' councils in holding the head of the body accountable.

4. Weak integrity environment in business (private sector), especially public joint stock companies that manage public services.

Inadequate current legislation in limiting the criminalization of some forms of corruption in the business sector.

The shortcomings of the systems and policies that regulate the relationship between the business sector and the relevant official institution.

The weakness of all forms of official, popular and media oversight of the business sector, including the representative bodies of the private sector

The United Nations Convention against Corruption, which Palestine officially signed and committed to implementing its provisions, emphasized the role of the private sector and the importance of integrating it into anti-corruption efforts and strengthening governance rules for private sector companies at the state level. The Convention also included a set of measures that must be taken by the private sector to protect the business environment from the risks of corruption.

The shortcomings of current legislation in addressing forms of corruption in the business sector are reflected in the fact that the Anti-Corruption Law of 2010 does not include provisions criminalizing bribery and embezzlement in the private sector unless the other party is from the public sector and is involved in the crime, and in the weakness of systems, regulations and procedures regulating the relationship between the private and public sectors, especially with regard to the movement of senior positions in the public and private sectors to address conflicts of interest in the relationship that may arise between the public and private sectors.

The absence of many laws constitutes a legislative vacuum whose problems are reflected in the environment of integrity, transparency and accountability in the private sector, such as: the Law on Encouraging Competition and Preventing Monopoly, the Law on Granting Public Concessions to Manage and Operate Vital Service Facilities that have been Privatized or Operated, the Debt Settlement Law, and the recent Companies Law. This is necessary because this sector is more

vulnerable to suspicions of corruption that may arise from the issue of conflict of interest and the granting of privileges and tenders.

Palestinian private sector representative institutions that are candidates for partnership in anti-corruption efforts are PalTrade, the Capital Market Authority, the Governance Institute, the Federation of Banks Associations, the Federation of Auditors, the Federation of Insurance Companies, the Federation of Industries, and the Federation of Chambers of Commerce.

5. **Limited efforts by civil society organizations to reduce corruption and strengthen the national integrity system in various sectors.**

The weakness of the integrity and anti-corruption system in many civil society institutions and the occurrence of some of them under suspicion of corruption.

The lack of technical, financial and administrative readiness of civil society institutions to work on anti-corruption issues in the targeted sectors.

The number of civil society organizations in the West Bank is 3273, including about 800 charitable associations and civil society organizations organized in the Gaza Strip, where the number of civil society organizations has doubled under the Palestinian Authority, and they have undertaken various and new tasks and roles such as monitoring the Authority's institutions, working to establish professional, democratic and pluralistic rules, and influencing various Palestinian policies: legislative, economic and others, and have entered into complementary and contradictory relationships with the policies of the Palestinian Authority on the one hand, and in the conflict and confrontation of the Israeli occupation on the other hand.

Civil society organizations carry out their activities within a reasonable space to carry out their role in advocating for rights or criticizing the government provided by the Law of Associations and Civil Organizations of 2000, and the amount of space depends on the general political atmosphere. The weakness of the accountability system in Palestine and the dominance of the executive authority over the rest of the authorities; Law No. 7 amending the Charitable Societies and Civil Society Organizations Law constituted an attempt to restrict the work and organization of these organizations. In addition to many procedures and practices by the executive authority,

including the security establishment, to restrict the scope of freedom of action of civil society organizations; such as withholding information, boycotting the activities of civil society organizations, restrictions on the process of transferring and receiving bank transfers, and ending with attempts to tarnish the reputation of many organizations and attaching charges of working for foreign agendas or working against the national interest and imposing restrictions on the participation of public employees in the boards of directors of civil society organizations and charitable societies.

Corruption directly and indirectly affects the sectors and target groups that all civil society organizations work with, such as the right to education, health, youth centers, media, the disabled, farmers, women, and many other examples. Therefore, every civil society organization, without going beyond the limits of its specialized field, can contribute to reducing the impact of corruption in the field in which it operates by including the accountability system and its tools within its programs to monitor the integrity and transparency of the performance of the public sector in the field in which it operates, and on the other hand, enhancing the culture of community accountability and raising the awareness of the groups it targets of the effects of corruption and ways to report it and the importance of community accountability by these groups on their rights.

6. Limited role of Palestinian media in monitoring and strengthening the national integrity system

The shortcomings of current legislation in dealing with some media outlets, freedom of access to information, and protection of media professionals.

Strict oversight by the security establishment and the control of some political parties and businessmen over some media outlets limit their professionalism.

The use of investigative journalism in corruption cases is still limited in the media.

Current legislation provides for the existence of pluralism in the media and access to it by the private sector and civil society institutions. However, no law has been issued regarding the protection of the media and freedom of access to information, in addition to the absence of laws regulating the work of audio-visual media and websites. Defamation laws are strict and impose penalties that deprive freedom of freedom (imprisonment) and financial fines, which limits freedom

of expression due to the floating of legal texts that allow the ruling authorities to expand their interpretation and use them against media professionals, the latest of which was the Electronic Crimes Law. Harassment and intimidation of journalists are limited, but they increase in times of conflict with civil society institutions, while there is a clear failure by the relevant authorities to investigate violations against journalists and media institutions. However, journalists are sometimes held accountable for information that is published, and journalists cannot assert their right to freedom of expression. This reality has contributed to weakening the effective role of the media in producing investigative journalistic investigations related to uncovering corruption cases. This requires pressure to pass the Right to Access Information Law and working to empower media professionals in preparing investigative reports related to corruption and radio, television, and print programs related to community accountability.

7. Weak transparency in public money management and accountability

The absence of the Legislative Council, as the body legally authorized to hold accountable public spending through the final account, has led to weakness in the management of public funds, accountability and prosecution for their misuse in the management of public affairs. In addition, the weakness of the transparency system and the availability of information related to the management of public funds and in the preparation and implementation of the general budgets of the State of Palestine by the Ministry of Finance contributes significantly to weakening the accountability system on the one hand and to the possibility of wasting public funds, as accountability, review and auditing of it and of state institutions are absent, leading to the paralysis and then dissolution of the Legislative Council, the body legally authorized to hold accountable public spending through the final account.

8. **Weak transparency system and access to information**

The government's weak adoption of a policy of openness to the public has contributed to the weakness of the transparency and access to information system, especially in light of the obstruction of issuing the Right to Information Law and the executive authority's continued failure to adopt an official and permanent policy that allows civil society to

participate in formulating draft laws or public policies and determining priorities in reform plans. The lack of transparency, the weakness of the citizen's right to obtain public information, the government's adoption of a policy of monopolization in public work, and the lack of belief in the concept of community partnership, all lead to weakening accountability and reassurance for the corrupt that their actions will remain hidden, and no one will know about them.

9. Cultural tolerance towards corruption

Social factors and relations in Palestine, the lack of awareness of the importance of preserving public funds, rejecting nepotism and favoritism, and the lack of awareness of the importance of reporting the corrupt contribute to the spread of corruption, as well as the lack of awareness of the nature of corruption, its forms and risks, in addition to the lack of democratic awareness and awareness of citizens' rights; in addition to the lack of knowledge of the administrative mechanisms and systems through which power is exercised; which leads to the inability to object to government actions through the use of an effective complaints system.

10. Governance integrity and rule of law remain weak

The year 2024 witnessed a number of challenges in the field of governance integrity, **including the weakness of the political will to end the division, the absence of legislative authority, the infringement of the independence of the judiciary, and the exploitation of the authority granted to them by some influential people to give priority to private interests at the expense of the public interest. The weakness of the political will to implement internal financial and administrative reform plans continued**, in addition to the continued erosion of respect for the principle of separation of powers in the exercise of governance of the political system in the Palestinian reality, which was strengthened in the last decade due to the internal division since 2007, which weakened the principle of mutual oversight between the three legislative, executive and judicial authorities, as the dominance of the executive authority over the work of the legislative and judicial authorities in the West Bank and Gaza Strip was strengthened, which negatively affected the integrity of governance and weakened citizens' confidence in the authority in the West Bank and Gaza Strip on the one hand, and hindered efforts to combat corruption and kept the executive
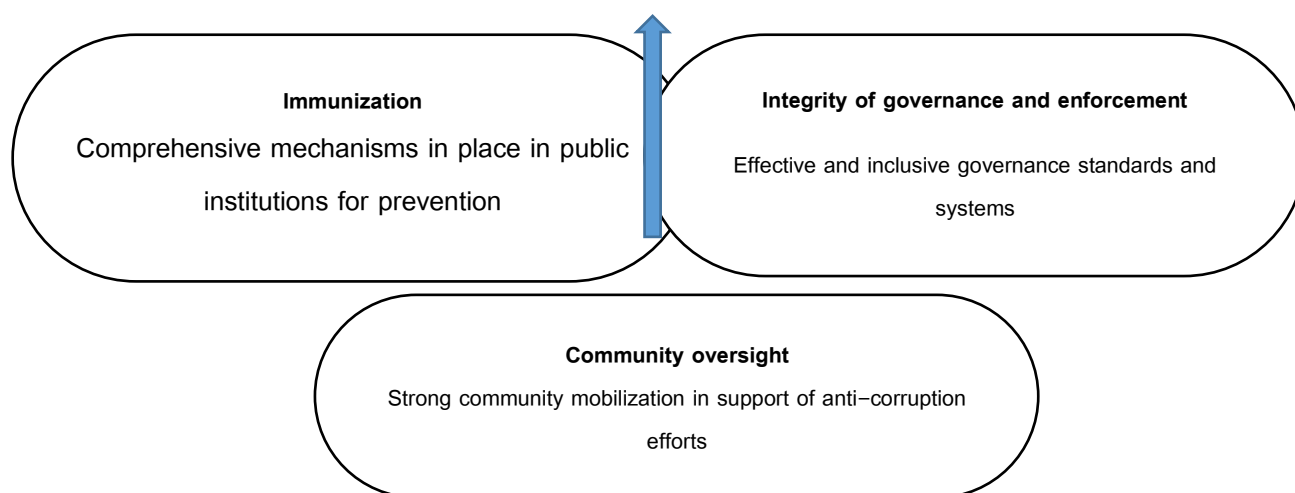
authority without real oversight and accountability in the areas of public administration and management of public funds on the other hand.

Appointments to senior and special positions continued without respecting the principle of equal opportunities, without publishing job advertisements or holding competitions, and without oversight from an official body to ensure the integrity and transparency of recruitment procedures in both the West Bank and the Gaza Strip, in addition to the requirement of obtaining security clearance from the intelligence services as an obstacle to implementing full independence in selecting candidates for public office or obtaining some licenses from government departments. The policy of extending the terms of some senior employees after they have exceeded the legal retirement age also continued. The reality of fair governance requires a balanced separation between the three authorities of the political system (executive, legislative, and judicial) that achieves the principle of mutual oversight between them, so that each of them enjoys relative independence from the others, and the existence of clear procedures for cooperation and integration in the management of public work, preventing any of the three authorities from monopolizing absolute tasks and powers in the political system, i.e. preventing the monopoly of power. The clarity of the constitutional and legal rules adopted for the role of each of the three authorities constitutes an essential element for providing transparency and defines the scope of accountability for each of them in the political system, and enhances the commitment of those responsible for them and those working in them to the values of conduct; To protect the ruling system from corruption, and oblige officials to make decisions and take actions in managing public affairs and public funds for the public good, and to subject any official to accountability for the authority granted to him under the law and under the right of civil society institutions and free media to community accountability. These basic principles prevent any official from exercising the authority granted to him for anything other than the public interest when enacting legislation, adopting policies, or taking decisions or procedures for private interests, and they also do not allow anyone to use the authority granted to appoint loyalists (people of trust) to public positions in the state.

PART VI, Core Work Program, Theory, Priorities, and Intersections

6.1 The general framework of medium and long-term change

We and our partners assume that eliminating all forms of corruption, whether small or large, first requires that we all work together to influence decision-makers to build a national system of integrity, in which Palestinian civil society, supported by social activists, volunteers, interest groups, political parties, unions, researchers, and opinion makers, are the main contributors. This is part of a national program to mobilize and mobilize efforts to promote accountability and integrity of governance. The hypothesis of change for AMAN's 2025-2027 strategy is based on the premise that achieving a corruption-free Palestinian society requires achieving three preconditions that intersect and cannot be worked on separately .

Immunization
Comprehensive mechanisms in place in public institutions for prevention

Integrity of governance and enforcement
Effective and inclusive governance standards and systems

Community oversight
Strong community mobilization in support of anti-corruption efforts

We and our partners assume that achieving integrity in governance, implementing anti-corruption legislation, strengthening the protection of public institutions and the effectiveness of community oversight requires first reaching a comprehensive societal awareness about corruption, its causes, and ways to combat it. It also requires protecting freedoms, building a

state of institutions based on the rule of law, reforming public and private sector institutions, and enhancing the effectiveness of civil society organizations.

We and our partners assume that community oversight is primarily based on activating the participation of civil society and the Palestinian media in holding official institutions accountable and raising citizens' awareness in order to enhance their participation in anti-corruption efforts. This requires that all stakeholders have the right to access and use information, as well as the political will to adopt a policy that promotes the integrity of governance and fortifies public institutions in accordance with the National Vision to Promote Governance and Integrity and the reform program adopted by the government .

We and our partners also assume that immunizing the institutions that manage public affairs requires, in addition to effective community oversight and the support of political parties and public frameworks, a set of changes in the operating environment of the institutions. These changes include ensuring budget transparency and the management of public funds in addition to providing and implementing a set of relevant legislation and measures that strengthen the institutional integrity and accountability systems, especially those that provide services. It also requires institutions to adopt a set of procedures, tools, and decisions that immunize employees from committing crimes, activate official oversight, ensure its independence, and provide the necessary human and financial resources to carry out its tasks.

We and our partners also assume that achieving the integrity of governance and the implementation of high-level policies requires community oversight and the support of political parties and popular frameworks to achieve an integrated system of transparency and integrity of appointments in the upper echelons of public institutions, including the security sector, the humanitarian aid system, private sector organizations, and the judiciary. It also requires guaranteeing access to power through fair and periodic elections and strengthening the tools of genuine participation in setting priorities and decision-making.

We assume that AMAN Coalition's current organizational program, especially the work program, organizational structure, work policies, and human and financial resources management, will be able to achieve tangible results over the next three years, supported by a package of national and international partnerships and lessons learned. Based on its approach and mission, AMAN will work to provide objective studies and reports supported by evidence and data, to serve as a

basis for advocacy and accountability campaigns. It will endeavor to promote awareness, community accountability, and partnership with civil society organizations through broad alliances and coalitions. It will also work to enhance knowledge and expertise and develop tools within the framework of an integrated capacity-building program.

In our work, we will focus on the sectors with the greatest impact on people's lives and the highest risk of corruption. Based on the analysis of the general context, especially the war on Gaza and the ongoing aggression in the West Bank, the priority sectors are:

We will focus on community oversight of humanitarian operations: The humanitarian operations sector includes all interventions, activities, services, and decisions that are worked on or taken in order to protect people and provide a decent life for them, and this includes all institutions that work in the field of humanitarian aid, health services, security, emergency and civil defense services, education services, housing, energy, and drinking water.

We will focus on monitoring reconstruction: In the coming years, and with international support, a reconstruction program is expected to be established in the Gaza Strip and in some areas of the West Bank to enhance the ability of cities, villages, camps, and neighborhoods to recover and prosper after crises. Reconstruction activities include rebuilding the infrastructure, housing, economy, services, and environment destroyed during the aggression.

We will focus on oversight of the human services sector: The human services sector includes institutions and organizations that provide support and assistance to individuals and communities to provide basic necessities of life and decent living, primarily social services, including cash assistance programs, integration of individuals with disabilities, elderly services, child protection, health care, education and training, relief and emergency, economic empowerment programs and activities, crisis response, and access to justice.

6.2 The intersection of the theory of change with related strategies:

2030 Sustainable Development Goals: Our strategy for people contributes to people's access to better humanitarian operations and services and directly contributes to ending poverty, reducing inequality, building more peaceful and prosperous societies and leaving no one in the world

behind. The components of the Theory of Change (immunization, governance integrity, community mobilization) intersect with SDG 16: "Strive for safe and inclusive societies for sustainable development; grant fair justice to all; and build effective, accountable and inclusive institutions at all levels." Four targets under Goal 16 closely address issues of anti-corruption efforts: Target 16.4, Significantly reduce illicit financial flows and promote the recovery of stolen assets; Target 16.5, Eliminate corruption and bribery in all its forms; Target 16.6: Develop effective and accountable institutions at all levels, and Target 16.5 Protect public freedoms and access to information.

Transparency International: Global Anti-Corruption Strategic Plan 2021-2030 "Holding Power Accountable": The plan's theory of change is that achieving a corruption-free world requires first holding power accountable for the common good, which requires three preconditions: societal oversight, immunization, and effective standards and regulations. The strategy focuses on values and awareness, campaigns, institutions and actions to protect resources, stop the flow of dirty money, secure political and business integrity, pursue law enforcement and justice, mobilize civic space for accountability, and build community leadership to fight corruption.

The National Cross-Sectoral Strategy to Promote Governance and Combat Corruption, 2025-2030: The main goal according to AMAN's theory of change (a corruption-free Palestinian society) intersects with the national vision defined in the national cross-sectoral strategy to promote governance and combat corruption "towards an honest and anti-corruption Palestinian environment to reach a corruption-free Palestinian society." AMAN's theory of change is consistent with the strategic objectives, especially the first strategic objective: Effective prosecution of perpetrators of corruption crimes in order to prevent impunity, and the second strategic objective: Strengthening collective responsibility in preventing and reporting corruption, which focuses on consolidating collective responsibility at the institutional level, through the adoption of the necessary policies and legislation, and at the community level with broad participation in anti-corruption efforts through community awareness, school curricula, and activating the role of the media. Specifically, the theory of change and AMAN's 2027 work

priorities intersect with the following priorities in the national cross−sectoral strategy to strengthen governance and combat corruption, 2025−2030:

Priority one: strengthening national legislation on preventive and anti−corruption measures in accordance with the UNCAC and national priorities

Priority Two: strengthening the performance of law enforcement institutions regarding suspicions of corruption and the implementation of issued judgments.

Priority three: immunizing institutions that manage public affairs and strengthening their role in mainstreaming governance and integrity standards.

Priority four: community participation in anti−corruption efforts

Government Reform Agenda and Program: In 2022, the Council of Ministers adopted the Reform Agenda as a reference for the action plans of the competent authorities and a summary of the directives of the supreme political will for governance as approved by the President. The reform agenda document identified 5 reform packages, namely: 1. Administrative reform package, 2. The financial reform package, 3. The economic reform package, 4. The social reform package, 5. The security and public order package.

The nineteenth government headed by Dr. Mohamed Mustafa formed the Permanent Ministerial Reform Committee under Cabinet Decision No. (07/01/19) issued on 02/04/2024, and the government formed an executive office for institutional development and reform to work on institutional development and reform and follow up on the work of the Permanent Ministerial Reform Committee and sectoral reform committees. The government adopted a set of priority sectors for reform and development, namely 1. Promoting the principles of governance, transparency, accountability, and anti−corruption 2. Improving the justice sector and strengthening the rule of law; 3. Promoting democracy and human rights; 4. Enhancing the efficiency and capacity of the public sector. 5. Reforming the security sector and strengthening civil peace 6. Upgrading the quality of services in sectors such as health and education 7. Reforming public finances 8. Improving the local government sector 9. Integrating digital

transformation in the productive and service sectors. 10. Strengthening and developing the economic sector.

AMAN's theory of change and priorities for action directly intersect with the government's reform priorities and the ten priority sectors, particularly those that relate to strengthening governance, transparency, accountability, anti-corruption, security sector reform, strengthening civil peace, improving services in sectors such as health, education, and public finance reform.

Promoting justice, gender equality and women's empowerment: AMAN has adopted among its values the value of justice, which it seeks to incorporate through its strategy, whether in defining work priorities or adopting its approach and interventions within the framework of change pathways and results chains. In this context, AMAN will work to enhance the participation of women in mobilizing efforts against corruption, and to highlight the impact of corruption on the lives of disadvantaged groups in society, such as women, people with disabilities, children, youth, and residents of the C-designated areas, especially Bedouin communities and areas destroyed by Israel. AMAN's theory of change has identified high-priority sectors: humanitarian operations, human services, and reconstruction. The results of AMAN's work in these sectors will reflect on establishing justice among people and ensuring that men, women, children, the elderly and persons with disabilities have access to humanitarian services with justice and dignity.

Part VII, The Strategic Framework

Track 1: Immunizing institutions that manage public affairs:

***Strategic Objective 1**: Enhance the system of integrity values, transparency principles, and accountability systems; combat corruption in the management of public affairs and funds and delivery of public services to the Palestinian citizens*

This objective seeks to immunize public institutions and their staff against falling into suspicion of corruption. This includes ministerial and non-ministerial organizations, commissions, local authorities, and public companies, which provide public services and their representative bodies. The objective focuses on institutions working in humanitarian and reconstruction operations, risk and crisis management, delivery of basic services to the public, and administration of public budget and state resources. It focuses on assessing the level of integrity and anticorruption in their work to provide technical assistance to these

institutions to enable them to gain the necessary expertise and tools to promote their integrity system and mainstream anti-corruption in their work.

Our approach is based on participatory monitoring, diagnosis, and reporting, it aims to provide technical assistance to diagnose the integrity and anticorruption system in the organizations' work environment. It also includes a risk assessment of the organization's operations in a particular sector and submission of recommendations for its short-, medium-, and long-term action plans with detailed responsibilities under each recommendation. **Providing support and assistance to local and international initiatives and coalitions** to promote accountability in government, local, civil society, and international organizations relating to the delivery of services, organizational works, strategies' achievement, transparency of the budgets, procurement, and humanitarian operations. Organize or support initiatives **of advocacy campaigns to adopt and enforce policies and laws** to promote the role of law according to the policies and standards expressed by the political leadership, especially concerning reform and enhancement of governance, building institutional capacities to adopt preventive measures based on an analysis of the integrity system and the risks in the organizational structures of the institutions and sectors. It also includes submitting proposals organizing training and giving technical advice to these institutions.

In its efforts to immunize institutions that manage public affairs, AMAN seeks to reach tangible progress in 5 medium-term outcomes, through a set of outputs, and progress will be monitored at the outcome level through specific measurement indicators.

Outcome 1.1: Adoption of measures to guarantee the promotion of integrity and anti-corruption systems in the organizations that manage public affairs

Indicators:

1. The number of recommendations adopted by the targeted public institutions out of the total recommendations of AMAN and its partners related to the immunization of public institutions.

2. The number of public institutions that have adopted a joint work program with AMAN to build their capacities or the capacities of their staff in the field of fortifying their anti-corruption procedures and measures

Outputs	Indicators	Targets 2027
1.1.1 Diagnostic reports on the integrity and anti-corruption system in the provision of services by public organizations as prepared.	Number of diagnostic reports on the integrity and anti-corruption systems in the targeted organizations	30
1.1.2 Advocacy and lobbying campaigns to adopt recommendations of studies and diagnostic reports are implemented	The number of advocacy campaigns implemented by AMAN relating to combating corruption and immunizing institutions and the number of goals aspired through the campaigns as well as the number of participants per campaign disaggregated by activity and the number of organizations taking part in the campaign.	6 advocacy campaigns
1.1.3 Capacity building for Public Sector Employees to enhance anti-corruption measures and Procedures	The number of employees from targeted institutions who were trained or received technical assistance to immunize them and their organizations against corruption.	290

Outcome 2.1 Local authorities adopt measures to immunize against corruption, which are responsive to social accountability

Indicators:

1. Number of measures adopted by local authorities related to building an integrity and anti-corruption system based on local integrity system studies, transparency index and recommendations of community accountability initiatives

2. The rate of recommendations adopted by oversight and representative institutions on local authorities that are relevant to strengthening the integrity and anti-corruption system in local authorities.

Outputs	Indicators	Targets 2027
1.2.1 Diagnostic studies of the integrity and anti-corruption system in a number of local authorities have been prepared.	Number of Dianostic studies	9
1.2.2 Local Authorities Transparency Index studies implemented for a number of local authorities	Number of local authorities that were evaluated by the Transparency Index	160
1.2.3 Technical support is provided to raise the capacities of local authorities' employees in mechanisms to enhance integrity, combat corruption, and respond to community accountability skills.	Number of participants from local authority councils and employees in training and capacity-building programmes	270
	Number of local authorities that have adopted handbooks prepared by AMAN	22
1.2.4 Support local initiatives to hold local authorities accountable	Number of community accountability initiatives implemented by local authorities and number of community participants	15
1.2.5. Technical support provided to representative and oversight bodies to adopt enhanced measures for the integrity and anti-corruption system in local authorities	Number of recommendations submitted to representative and oversight bodies in the local government sector	15

Outcome 1.3 Stakeholders adopt procedures and implementation systems to improve the management of the budget and state resources

Indicators:

1. Number of recommendations adopted by stakeholders in the general budget and state resources in order to reform the management of the general budget and state resources out of the total recommendations submitted

2. Number of recommendations adopted by stakeholders to enhance indicators of transparency, participation and the right to access information in the management of the general budget

Outputs	Indicators	Targets 2027
1.3.1 Reports and working papers to develop policies and procedures related to the management of the budget and state resources are prepared and submitted to relevant parties.	Number of proposals and working papers submitted to amend or develop policies and measures related to the management of the general budget and state resources	12
1.3.2. Implemented national advocacy campaigns to improve the management of the general budget and state resources, including natural resources.	The number of advocacy campaigns to improve the management of the general budget and state resources implemented and the number of participants in their activities.	9
1.3.3 National advocacy campaigns to promote the right to access information on the general budget and state resources are implemented	Number of advocacy campaigns implemented to promote the right to information on the general budget and state resources	3

Outcome 1.4. Adopting binding standards of integrity, transparency and accountability for all actors in humanitarian, relief, reconstruction, risk and crisis management operations.

Indicators:

1. Number of recommendations prepared to develop a national policy to build a national integrity system for governance of risk management and preparedness for emergencies, disasters and crises that takes into account sectoral responsibilities and responsibilities at the central and local levels with integrity, transparency and participation.

2. Number of recommendations prepared related to integrity and transparency standards in humanitarian, relief and reconstruction operations that were adopted by local and international institutions, committees and bodies active in this field in the Gaza Strip and the West Bank

Outputs	Indicators	Targets 2027
1.4.1 Document on standards for integrity and transparency in humanitarian and reconstruction operations prepared with broad local and international participation	Number of local and international parties participating in the preparation of the Integrity Standards Document in Humanitarian and Reconstruction Operations. Number of institutions, bodies and committees that have adopted and signed their commitment to the Integrity Standards Document in Humanitarian and Reconstruction Operations.	12
1.4.3 Humanitarian and reconstruction personnel are trained on standards of integrity, transparency and accountability.	Number of participants in the training and number of participating institutions.	Xxxxx trainees\5 participating institutions

Outputs	Indicators	Targets 2027
1.4.4 Investigative reports on integrity and transparency in humanitarian and reconstruction operations	Number of investigative reports and special issues covered in the field of humanitarian operations and reconstruction.	6
1.4.5 Community awareness on integrity and fair access standards in humanitarian and reconstruction operations implemented	Number of participants in awareness-raising activities on integrity standards in humanitarian and reconstruction operations	600
1.4.6 Community accountability initiatives implemented in the field of humanitarian operations, reconstruction and risk management	Number of implemented community accountability initiatives	41

Outcome 1.5. Private sector representatives and oversight institutions are engaged in supporting governance and integrity efforts in the business sector.

Indicators:

1. Number of measures undertaken by private sector representative and oversight bodies to enhance governance and integrity in the business sector.

Outputs	Indicators	Targets 2027
1.5.1 Diagnostic report prepared on the effectiveness of oversight institutions in monitoring compliance with governance and integrity standards in the business sector	Number of diagnostic reports conducted.	6

Outputs	Indicators	Targets 2027
1.5.2 Investigative reports prepared on the reality of integrity and combating corruption in public joint-stock companies that provide public services	Number of reports issued on public joint stock companies	3
1.5.3 Community awareness on reporting corruption in business	Number of participants in awareness activities and number of whistleblowers	150
1.5.4 Support community accountability initiatives on adherence to governance standards in business	Number of initiatives implemented on adeherence to governance in business	9

Track 2: Governance Integrity and Enforcement

Strategic Objective 2: Strengthening the integrity of the governance system and holding the decisions of the political class accountable in accordance with the public interest

Through this objective, AMAN seeks to promote governance integrity in Palestine. Reports and studies showed that the biggest challenge that continues to impede anti-corruption efforts in the Arab world at large and in Palestine in particular is the deteriorating governance integrity. This regression is visible in the control of decision-making centers in governance bodies (legislative, judicial, executive, and security services) by the executive power or ruling elites. Other signs include abuse of power to serve private, political, or party interests rather than the public interest. The promotion of governance integrity also immunizes public institutions against corruption, especially service providers and humanitarian operations leaders. Efforts to promote governance integrity include government reform programs and enhancement of governance in addition to enforcement of the national cross-sectoral strategy for the promotion of governance and anti-corruption 2025-2027. These efforts also focus on enforcing the principle of transparency, participation and accountability and support efforts to detect corruption and prevent impunity by oversight, judicial and law-enforcement bodies and the promotion of good governance in the security sector.

Our approach is based on **active partnership with civil society organizations,** especially the ones working in the areas of democracy, human rights, rule of law, good governance, promotion of joint action and dialogue, and expansion of the scope of civil action to participate in the conceptualization of the concepts, indicators, and standards of governance integrity and influencing the government system. This is important because of the close relationship between governance integrity and the enforcement of democracy, human rights, and the rule of law. Lack of governance integrity impedes these organizations' efforts and delays achieving their goals. AMAN will cooperate with its partners to publish **studies and reports** to enhance research tools and apply a method that covers an assessment of the situation, governance integrity indicators, preventing impunity, and integrity in access to government and senior state positions. **It also actively advocates for community participation, transparency, measures to prevent conflicts of interest in the making of public decisions, support and host the interventions of national coalitions active** in oversight of the effectiveness and independence of the justice sector, oversight and law−enforcement entities. **It also aims to establish measures to support efforts for detection of corruption and prevention of impunity** by oversight and law enforcement entities.

In the governance integrity and enforcement track, AMAN aims to achieve tangible progress in 4 medium term outcomes through a set of outputs. The progress made will be assessed using specific indicators:

Outcome 2.1 Measures to implement the government reform program and enhance governance are subject to the principles of transparency, participation and accountability.

Indicators

1. Number of measures related to the government reform program and enhanced governance that have been adopted based on AMAN recommendations.

2. Number of proposals prepared by AMAN to adopt a comprehensive national reform approach

Outputs	Indicators	Targets 2027
2.1.1 Quarterly and annual monitoring reports on the government's commitment to implementing the initiatives and reform plan it announced are prepared.	Number of reports issued on the government's commitment to implementing the initiatives and reform plan it announces.	12

Outputs	Indicators	Targets 2027
2.1.2 Advocacy campaigns based on the results of the audit reports are implemented	Number of proposals submitted regarding strengthening governance and accelerating the implementation of the reform programme.	9
2.1.3 Supporting community accountability initiatives on government reform	Number of implemented initiatives and number of participants in the initiatives	6
2.1.4 Advocacy campaigns to promote the right to information on reform are implemented.	Number of campaigns implemented	9
2.1.5 Continuous national pressure campaigns to adopt a comprehensive and participatory national plan for reform are implemented.	Number recommendations adopted based on the campaigns	9
2.1.6 Special reports to support national efforts to hold Israel accountable in international forums for its corruption in the management of public affairs in accordance with international humanitarian law as an occupying power.	Number of reports prepared by AMAN and partner organizations	9
2.1.7 Improved system of measures to recover stolen assets and funds	Number of recommendations submitted by AMAN to improve measures by relevant official bodies to recover stolen assets and funds.	3

Outcome 2.2 Measures to implement the National Cross-Sectoral Strategy to Strengthen Governance and Combat Corruption 2025-2027 are subject to the principles of transparency, participation and accountability.

Indicators:

1. Number of measures adopted based on AMAN recommendations to enhance participation and accountability in implementing the strategy.

2. Number of measures taken by public institutions to include the strategy's priorities in their sectoral plans and strategies

Outpus	Indicators	Target 2027
2.2.1 Oversight reports on the implementation of the national cross-sectoral strategy to enhance governance and combat corruption are prepared.	Number of reports issued on the compliance of institutions and relevant parties with implementing the strategy.	3
2.2.2 Advocacy campaigns to adopt proposals based on the results of the oversight reports to enhance participation and accountability in implementing the strategy are implemented	Number of proposals adopted by official bodies	3
2.2.3 Monitoring reports on the inclusion and implementation of the national cross-sectoral strategy to enhance governance and combat corruption in sectoral plans and strategies are prepared.	Number of reports issued on the compliance of institutions and relevant stakeholders with implementing the strategy	3
2.2.4 Advocacy campaigns to adopt proposals based on the results of oversight reports are implemented	Number of recommendations adopted based on advocacy campaigns	6

Outcome 2.3 Adoption of measures that support efforts to detect corruption and prevent impunity by oversight, judicial and law enforcement institutions

Indicators:

1. Percentage of recommendations adopted by oversight, judiciary and law enforcement bodies of the total recommendations submitted by AMAN and its partners to enhance measures to prevent impunity.

2. number of recommendations submitted by AMAN to include measures to detect and disclose political corruption in the work of oversight and judicial bodies.

Outputs	Indicators	Targets 2027
2.3.1 Annual corruption reports prepared.	Number of proposals submitted to enhance the integrity system, combat corruption and prevent impunity.	18
2.3.2 Studies on the integrity index in the judiciary prepared	Number of proposals submitted to enhance integrity in the judiciary	8
2.3.3 Special fact sheets on the independence of regulatory, judicial and law enforcement institutions are prepared.	Number of proposals submitted to enhance the independence of regulatory, judicial and law enforcement institutions	4
2.3.4 Monitoring political corruption practices and implementing national campaigns to address them	Number of political corruption cases monitored and followed up by AMAN, its partners, regulatory institutions and law enforcement bodies	3
2.3.5 National lobbying campaigns to adopt the recommendations of reports, studies, fact sheets and results of monitoring operations	Number of campains submitted	30

Outputs	Indicators	Targets 2027
2.3.6 Empowerment programs implemented, mechanisms and tools developed to promote the role of oversight bodies in monitoring public performance.	Number of participants in empowerment programs from targeted institutions.	

Outcome 2.4 Enhanced policies and measures for good governance in the security sector.

Indicators:

1. Number of measures adopted by the security sector to enhance internal governance in the work of the security institution

2. Level of response of the security sector to community accountability initiatives implemented by civil society organizations and youth groups

Outputs	Indicators	Targets 2027
2.4.1 Diagnostic reports and fact sheets on the state of governance in security sector institutions are prepared.	Number of completed reports and papers	12
2.4.2 Corruption risk studies in the security sector prepared	The number of proposals submitted to combat corruption and its risks in the security sector.	8
2.4.3 Advocacy and lobbying campaigns based on the results of reports and studies implemented	Number of proposals submitted to enhance governance in the security sector	9
2.4.4 Capacity development program implemented for security sector personnel to enhance governance, transparency, corruption risk	Number of trainees who received training and follow-up	600

Outputs	Indicators	Targets 2027
management, communication skills and response to community accountability		

Change track 3: Mobilizing against corruption

Strategic objective 3: Promoting social mobilization in support of anti-corruption efforts and subjecting power to accountability.

The change that AMAN seeks to achieve in the field of fortifying public institutions and strengthening the integrity of governance to reach a "Palestinian society free of corruption" requires an active role for Palestinian society in all its components (civil society organizations, citizens, volunteers, media, unions, political parties, local committees) in monitoring and accountability for public performance. This is part of civic support and civic participation in governance, policy-making and influencing public decisions. In order for civil society to play its role in accountability, it must have the knowledge, tools, and enabling environment for effective participation and accountability in public affairs.

Under the mobilization against corruption track, we will work to promote a culture of reporting corruption among citizens, with a focus on volunteers and local committees of youth, women, and marginalized groups that lack power due to their gender, to make their voices heard. Our work in the community mobilization track also includes strengthening the role of the media, educational institutions, civil society organizations, unions, political parties and various representative frameworks in promoting integrity and combating corruption, by integrating integrity and anti-corruption tools into their work, coordinating the efforts of various community groups, and empowering them to engage in anti-corruption and in national and local campaigns and sectoral initiatives. The effectiveness of partners in community participation and accountability, in monitoring the management of public affairs and public funds, and in ensuring the integrity of governance will also be enhanced.

Our approach focuses on raising citizens' interest and awareness of the forms of corruption, its causes, and its effects on various aspects of their lives and the future of their children, through various campaigns organized by Aman Coalition and partners from civil society organizations, local institutions and committees, or in cooperation with various media outlets, in addition to educational institutions. Coordination with, and support for, **youth, media, student and civil organizations** related to spreading community awareness and social accountability (such as the Budget Transparency Team, the Judicial Reform Coalition and the Forum for Promoting Good Governance in Security), and hosting or participating

more strongly in community coalitions to influence decision-makers to adopt recommendations related to the fields of human rights, public rights and freedoms, justice, equity, rule of law, combating poverty and unemployment, combating discrimination in its various forms, and so on. **Including work in the anti-corruption system in the work of civil society organizations** that work in different fields and development sectors by pumping more effort in raising the awareness of these institutions of the intersection between corruption, human rights and sustainable development goals to achieve higher returns in terms of anti-corruption, human rights and sustainable development efforts.

In the mobilization against corruption process, AMAN seeks to reach tangible progress in 4 medium-term outcomes, through a set of outputs, and progress will be monitored at the outcome level through specific measurement indicators.

Outcome 3.1. Citizens are more aware of integrity standards and are engaged in monitoring and accountability of the performance of institutions and public funds.

1. The rate of increase in individuals from all categories who are willing to report suspicions of corruption without fear

2. The rate of increase in the confidence of citizens and public opinion makers in efforts to combat corruption

3. The number of participants in community awareness activities and initiatives, community accountability initiatives, and reporting suspicions of corruption

4. The number of those who submitted complaints about suspicions of corruption to the relevant institutions who received legal guidance on suspicions of corruption.

Outputs	Indicators	Targets 2027
3.1.1 Legal guidance is provided to victims and whistleblowers.	Number of individuals provided with legal advice on suspicions of corruption	1730
3.1.2 Awareness campaigns on integrity standards and methods of combating and reporting corruption in priority sectors (humanitarian	1. Number of individuals who participated in awareness campaigns, divided by sector, age group, gender and governorate.	5400

Outputs	Indicators	Targets 2027
operations, public services, local government, access to public jobs, general budget, etc.).	2. Number of participants in training courses, divided by category	750
3.1.3 Specialized educational programs to prepare experts specialized in the field of combating corruption	1. Number of universities that have adopted or included in their courses subjects related to promoting integrity and combating corruption 2. Number of students in universities who have contacted AMAN to obtain relevant information and knowledge	14 75
3.1.4 Youth, women's and student initiatives, committees, and community committees and institutions receive training and support to enhance their role in community accountability in priority sectors.	Number of community initiatives and number of participants, broken down by age group, gender, local institutions and committees, that were implemented in the priority sector.	80 initiatives
3.1.5 The Volunteers for Equitable Access to Public Services and the Humanitarian Sector initiative is institutionalized and active.	1. Number of volunteers active in efforts to enhance integrity in public services and the humanitarian operations sector, and the number of activities implemented, divided by governorate and theme.	120 volunteers 55 initiatives\Gaza,60 in WB

Outcome 3.2 Civil society organizations are qualified and engaged in accountability for performance, public finance, humanitarian operations, reconstruction and the security sector.

Indicators:

1. The rate of increase in civil society organizations that adopt in their policies and activities interventions related to building the integrity system and combating corruption and contribute to implementing activities directly or through alliances divided according to regions and sectors.

2. The rate of increase in the number of institutions joining the national networks and coalitions managed by AMAN and contributing to national advocacy campaigns

Outputs	Indicators	Targets 2027
3.2.1 The integrity and anti-corruption system is included in the work of civil society institutions.	Number of civil society organizations that have included integrity, accountability and anti-corruption systems in their programs and strategies. Number of organizations that have adopted the guidelines and procedural manuals prepared by AMAN on integrity and governance in the work of civil society organizations	12
3.2.2. Boards of directors and executive staff in civil society institutions are trained and aware of integrity and anti-corruption standards and related tools and approaches.	Number of participants in training courses	225
3.2.3 Capacity development programs for civil society organizations on networking, lobbying, and advocacy skills at the national level	Number of participants in the training program Rate increase in membership applications for coalitions and networks managed by AMAN	225
3.2.4 Support and assistance provided to the Civil Forum for the Enhancement of Good Governance in the Security Sector to develop its action plans and implement its initiatives	Number of meetings hosted by AMAN for Forum members Number of community accountability initiatives implemented by the Forum Number of accountability campaigns/activities/programs implemented.	9 12 9

Outputs	Indicators	Targets 2027
	Number of media programs and investigative reports addressing integrity issues in the security sector.	9
3.2.5 Support and assistance provided to the Forum and its work plans to enhance transparency in the general budget	Number of meetings hosted by AMAN for the Forum members. Number of community accountability initiatives implemented by the Forum	9 6
3.2.6 Support and backing provided to the Women Against Corruption Network, the network's work plans and campaigns	Number of meetings hosted by AMAN for the Network members Number of community accountability initiatives implemented by the Network	12 18

Outcome 3.3 The Palestinian media is able to monitor public performance and participate in anti-corruption efforts

Indicators

Rate of interest of the audio, visual and printed press in addressing corruption issues

Outputs	Indicators	Targets 2027
3.3.1 Technical and financial support for media institutions and media professionals to prepare investigative reports and accountability programmes related to combating corruption and monitoring performance and public funds.	1. Number of human resources working in media institutions and media professionals who have been trained on investigative reporting. 2. Number of investigative reports that have been implemented with technical or financial support from AMAN Coalition	48 48
3.3.2 An annual report prepared and disseminated on the implementation of the right to	1. The number of institutions and individuals concerned with freedom of the media and freedom of opinion participating in preparing	75

Outputs	Indicators	Targets 2027
access information and the principle of freedom of opinion and expression.	and discussing the annual report and its recommendations.	
3.3.3 Empowerment programs for media workers on skills in preparing investigative reports in the field of corruption and anti-corruption	1. Number of participants in the training program 2. Number of investigations prepared by the trainees	200 18

Outcome 3.4 Political parties, unions, syndicates and mass organizations are effective in combating corruption

Indicators:

1. Number of political parties, unions and active public frameworks supporting anti-corruption efforts and participating in coalition campaigns.

2. Number of senior-level officials who made statements or adopted activities and initiatives to enhance accountability and oversight of public finances and performance.

Outputs	Indicators	Targets 2027
3.4.1. Specialized diagnostic studies on the governance of unions and syndicates	Number of diagnostic reports prepared on the governance of unions and syndicates	3
3.4.2. Unions, syndicates and mass organizations integrate governance standards and anti-corruption tools into their work.	The number of memoranda of understanding with unions, syndicates and popular frameworks that were signed with AMAN to build their capacities and include tools to enhance integrity and combat corruption in their work.	12
3.4.3 Training union cadres on the concepts and standards of integrity	The number of union and syndicate cadres who have been trained on the concepts and	120

Outputs	Indicators	Targets 2027
and reporting suspicions of corruption.	standards of integrity and mechanisms for reporting suspicions of corruption.	

Fourth Track: AMAN's development and organizational capacity building

Strategic Objective 4: Develop AMAN's institutional and organizational performance to fulfill its mission, vision, and national, international, and Arab partnerships .

AMAN Coalition's efforts to enhance its organizational capacities will continue to meet the best governance and effective administration standards and achieve the aspired goals and outcomes. This lies in harmony with AMAN's position as a house of expertise at the national and Arab levels – National Chapter of Transparency International, and a key partner in the preparation and implementation of the international anti-corruption strategy issued by Transparency International (2021-2030), and the National Cross-Sectoral Strategy for the Enhancement of Governance and Anti-Corruption.

Under this strategy, the Board of Directors and Executive Director will focus on enhancing human and financial resources by strengthening strategic partnerships at national and international levels. Efforts also include the development of administrative and financial policies and various operational policies in addition to creating knowledge kits related to anticorruption and integrity promotion. Further efforts focus on documenting the lessons learned from all AMAN's activities on a professional and objective basis. AMAN Coalition will continue its efforts to create **a work environment that is responsive to the updated priorities and emergencies, devise the necessary mechanisms to mainstream gender in all AMAN's functions and interventions, and facilitate a work environment that accounts for the needs of persons with disabilities and ensure their effective participation**. We all also consolidate our risk management approach

Our approach to building organizational and institutional capacities will focus on the **review and development of organizational, administrative, and financial structure and policies** in harmony with building AMAN's capacity to adapt and respond effectively to new priorities and national, regional and international commitments. Organize **and manage dialogue and ideas exchange platforms to discuss the updates** that have a negative effect on the anti-corruption system, especially in areas that have not been covered before. **Promote accountability and oversight framework and assess AMAN's interventions and programs** to ensure effective internal performance and accountability management. Devise **a clear and rapid decision-making framework based on the information, studies, and claims received** from partners and stakeholders. Launch a capacity building program for AMAN staff, as a national and Arab house of expertise. **Create premises ready to operate in the Gaza Strip** and provide these premises with all tools to facilitate their operations in Gaza.

Under the development and capacity-building track, AMAN strives to achieve tangible progress in 3 medium-term outcomes via a set of outputs. Progress made will monitored based on the outcomes using specific indicators:

Outcome: 4.1 AMAN Coalition has the financial, human, and institutional resources necessary to achieve the desired results

Indicators:

1. Rate of increase of staff satisfaction with AMAN's West Bank and Gaza offices' preparedness, compared to the current situation.

2. Increase in financial resources from new strategic partnerships by 20% by 2027.

Outputs	Indicators	Targets 2027
4.1.1 The remote work system and crisis infrastructure are included in the work of AMAN's offices in Gaza and the West Bank.	Number and nature of measures implemented to improve the infrastructure. Number of measures implemented to improve the remote work system.	5 procedures
4.1.2 AMAN's organizational structure is developed in line with the strategy implementation needs.	Approval of the organizational structure and its implementation in line with the strategic work paths	The organizational structure approved by BoD and in line with the strategic work paths
4.1.3 New strategic partnerships to support the human and financial resources required to implement the strategy.	Number of new strategic partnerships concluded	3 new partnerships
4.1.4 Periodic evaluations and strategic reviews of the strategy performance are implemented.	Number of periodic evaluations and strategic reviews implemented	2 periodic evaluations\1 strategic retreat

Outcome 4.2 AMAN is a house of expertise and a source of knowledge in the field of combating corruption and building integrity systems and systems at the local, national, Arab, and international levels.

Indicators:

1. The number of training and advisory initiatives provided by Aman to institutions, experts and researchers in the field of combating corruption at the national, Arab and international levels.

Outputs	Indicators	Targets 2027
4.2.1 New knowledge, standards and tools developed to measure integrity and combat corruption during crises	Number of new knowledge/tools developed	6
4.2.2 Participation of Aman staff in international forums to exchange knowledge	Number of regional and international knowledge exchange participations and number of staff participants	12
4.2.3 Regional and international initiatives implemented with Transparency International chapters to enhance anti-corruption efforts	Number of regional and international initiatives to enhance anti-corruption efforts	12
4.2.4 Specialized reports on the impact of crises/conflicts /occupation on corruption	Number of specialized reports prepared	6
4.2.5 National reports on Palestine's commitment to international conventions and agreements related to combating corruption and achieving the 2030 Sustainable Development Goals	Number of reports prepared	9

Outcome 4.3: AMAN's systems and policies, include work procedural manuals that enhance internal oversight, control and governance

Indicators:

1. The reports of the internal controller and accounts auditor indicate AMAN's compliance with AMAN's current policies in the best governance standards.

Outputs	Indicators	Targets 2027
4.3.1 Developed and approved work policies/procedures to ensure quality work in the basic interventions of AMAN's work	Number of quality policies/procedures developed or adopted	3 policies/ procedures
4.3.2 The internal control function is effective in monitoring the implementation of new policies and basic interventions.	Number of internal control reports prepared	6 control reports
4.3.3. Internal regulations, administrative, financial and procurement policies are reviewed and developed.	Number of internal, administrative, financial and procurement regulations that have been reviewed or adopted	3

Part VIII, Strategy Management, Administrative Measures for Implementing the Core Security Program

8.1 Communication and partners' mobilization

AMAN staff will endeavor to strengthen communication with all social actors and national and international partners in order to ensure the mobilization of efforts and gain more partnerships and understandings to achieve the desired change in the four tracks of the strategy. AMAN will work through a specialized team to develop the coalition's approach to reaching out to all relevant groups through the following:

- Developing AMAN's national and international discourse in line with the strategy's slogan "For the People" at the national, Arab, and international levels. This slogan is a program of action for all partners and is a prerequisite for bringing about a change that the citizens feel in their daily lives. It is also a prerequisite for achieving enhanced citizen confidence in the governance system, access to services, well-being, social justice, and social cohesion .

- Developing a safe approach and policies in working with partners and coalitions, focusing on civil society, media, private sector representative institutions, political parties, trade unions, and social movements .

- Enhancing the role of knowledge and applied research, including the involvement of universities and research centers in studies and research by graduate students and academics in research topics on which to build policies and proposals to enhance the role of all partners in strengthening the integrity and anti-corruption system .

- Engaging and conducting more communication activities with existing networks and alliances, especially in priority sectors such as health, education, services, women's empowerment, and employment. Providing the necessary technical support to institutions active in this field to enhance their role and programs in the field of promoting integrity and combating corruption in the relevant sectors .

- Providing opportunities for partners to participate in media activities, and highlighting them in various public meetings, in addition to creating opportunities for them to participate in workshops, training courses, conferences, and exchange visits abroad.

8.2 Human Resources Management

AMAN will continue with its policy, which aims to promote the expertise, incentives, and knowledge of the executive cadre and National (strategic) Experts to achieve the desired change at the four tracks. AMAN will mainly do the following:

- Continue to engage AMAN staff and strategic experts in training courses, conferences and workshops related to AMAN's work priorities at home and abroad, especially in the areas of developing concepts and standards of integrity in priority sectors, especially humanitarian operations, coalition building, organizing advocacy campaigns, investigative reports, managing awareness campaigns, in addition to areas related to organizing and managing regulatory institutions and anti-corruption bodies, immunizing public institutions, the commercial sector and local government bodies from corruption, as well as promoting concepts and tools that relate to governance integrity and accountability, in the framework of promoting concepts and tools related to the integrity of governance and accountability .

- Engaging AMAN staff and national strategists in research or training missions outside the country, especially to Arab countries that seek to benefit from AMAN's experience.

8.3 General policies and measures for AMAN's evaluation and oversight role

AMAN's monitoring, evaluation, learning and accountability role is based on the **premise that embedding the monitoring, evaluation and learning role in program and project management is essential to achieving the objectives of the monitoring and evaluation system**. Embedding means that the management and staff of programs and projects consider all monitoring and evaluation activities to be at the core of their work and are as committed to developing and implementing monitoring and evaluation plans as they are to implementing the various activities and interventions. Based on AMAN's own experience in implementing the M&E system and based on best practices in this field, AMAN will adhere to the following policies and measures:

- Allocate the appropriate time and tools to achieve the real participation of those involved in programs, projects and system development, especially the coordinators of the change paths and AMAN partners in each change axis. A series of meetings and consultations can be organized to review and develop indicators and tools for each track.

- Activate the role of the users of the monitoring, evaluation, learning and accountability system, especially the board of directors, partners and main program funders in defining the goals and

outputs of the system and in providing feedback on the extent to which the system achieves its goals, especially those related to testing change hypotheses, accountability and learning.

- Active participation of change partners (expected to measure change impact on them) during the development and implementation of the system through an organized process to involve them in analyzing the existing situation and defining objectives, which will reflect on facilitating the team's task in reaching the quality of information that can be collected credibly as well as access to the most appropriate tools and creates consensus between everyone on the task as well as facilitates the task of collecting information, especially since most of the information that will be collected will come from the change partners.

- Dealing with the monitoring and evaluation system as a system in continuous development, which is subject to review and development of all its components all the time, in addition to the annual review of the system and follow-up of achievements and progress on the monitoring, evaluation, and learning function within the framework of a comprehensive knowledge management process within the organization and with partner organizations, especially change partners.

- Continuous training in the monitoring and evaluation function during work increases the motivation and commitment of the staff towards adopting the system. The training includes case studies of the experiences of branches or institutions working in the field of promoting integrity and anti-corruption systems as well as case studies related to the programs and projects implemented by the program management and learning to develop information collection tools in quantitative or qualitative ways.

- Activating the role of the monitoring, evaluation and learning officer in enabling the staff of programs and projects to carry out their related tasks in planning, monitoring and evaluation, and working to clarify this in job descriptions so that responsibilities do not overlap in achieving the goals and tasks of the system and so that program and project coordinators do not rely on the monitoring and evaluation officer, and also so that the monitoring and evaluation function is not separated from all activities and tasks of program and project management.

- AMAN's M&E system seeks to achieve 3 main objectives, namely 1. Enabling AMAN's management to guide the team and AMAN's partners on the right path towards the desired change 2. Enhancing accountability for the efficiency and effectiveness of programs and projects and the

organization's commitment to its vision, mission and values 3. Raising administrative, financial and technical reports on the overall workflow of AMAN to all stakeholders.

- AMAN's monitoring and evaluation system consists, at a minimum, of 1. Identifying the users of the system, the type of information they need, and the information flow model 2. The monitoring and evaluation matrix for the system, which includes, at a minimum, medium-term outcome measurement indicators, sources and means of collecting information, information or questions we need, responsibility for data collection, and its periodicity 3. Policies, models, and steps for sources and means of collecting information (detailing tools) 4. Policies and components of the pre and post-study 5. Lessons learned, themes to be focused on, and special policies in monitoring, documentation, and information management 6. Meetings, committees, and related bodies and their agenda regarding the uses of the system 7. Periodic, annual, and special reports to be issued by the system and the components and users of each report 8. Roles and responsibilities in the organizational structure and required developmental needs to implement the system in this training, 9. The studies needed to strengthen the role of the system, and 10. The terms of reference for the evaluation of AMAN as an institution and of its core program and support projects.

8.4 Indicators for measuring the overall performance of AMAN Coalition

Indicators	Sources of validation
1. The rate of increase in individuals from all categories who are willing to report suspicions of corruption without fear and the rate of increase in their confidence in the efforts to combat corruption by all stakeholders.	An annual survey of a representative sample of the community conducted by an independent body.
2. Total recommendations from AMAN and relevant partners in strengthening the integrity and anti-corruption system that were adopted by various parties, divided according to legislation, measures, programs, and institutions providing public services or	Documenting recommendations from reports and studies implemented by AMAN and its partners; annual monitoring of the extent of their

Indicators	Sources of validation
oversight and anti-corruption institutions or civil society institutions, unions, representative institutions, and universities.	implementation by stakeholders for each recommendation.
3. The rate of increase in the number of anticorruption activists from civil society organizations and media outlets who are involved in anticorruption efforts, whether it be via studies, training, reporting, organization of accountability hearings, publication of reports, or media.	Annual survey of the interventions of civil society organizations and coalitions.
4. Number of national, local, and international institutions, journalists, policymakers, and academic papers that used the references, recommendations, and tools developed by AMAN or benefited from AMAN's experts	Annual survey of institutions, organizations, journalists, policy makers and academic papers that have used or benefited from references, tools, trainers, and security experts.
5. The satisfaction rate of employees, members of the General Assembly, partner institutions, and relevant community, officials, and international institutions with Aman's performance in terms of professionalism, neutrality, independence, and the importance of the interventions it works on.	Annual opinion poll carried out by the AMAN's Monitoring and Evaluation Unit