



17th Annual Report on The State of Integrity and Combating Corruption Palestine 2024



Progress in Government Reform

Decline in Trust in Integrity of Governance...



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Executive summary

For the 17th consecutive year, the Coalition for Integrity and Accountability (AMAN) continues to prepare its annual report on developments of the state of integrity and anti-corruption efforts in Palestine, and to monitor related policies, legislations, procedures, and decisions issued by officials in charge of the management of public affairs and public funds.

In preparing this report, AMAN relies on a scientific methodology of collecting relevant data from the various available sources related to the developments of integrity, transparency and accountability in the work of Palestinian institutions and their officials with focus on the reality of corruption and methods of combating it. The information and data are analyzed by its research team and a group of local experts before the report is approved and adopted by AMAN's Board.

The report aims to provide specific recommendations to Palestinian decision-makers and other related parties to help them adopt measures and procedures that enhance integrity and combat corruption, hence enabling public institutions to prevent corruption risks in its various forms. It also aims to empower and assist participants, anti-corruption advocates, other activists and volunteers to engage in anti-corruption efforts, protection of public funds and in building effective and accountable institutions for the State of Palestine, in order to effectively face and eventually be free of the Israeli occupation.

The report is subject to the internal and external environment of the Palestinian society, as well as the authorities in power, and their impact on official and community efforts to promote integrity and combat corruption.

AMAN firmly believes that promoting integrity and anti-corruption efforts do not conflict with the Palestinian national project, which seeks to end the Israeli occupation, achieve self-determination, the right of return, and to establish a democratic Palestinian state on its land. On the contrary, AMAN realizes that success in this area strengthens citizens' willingness to bear the heavy burdens resulting from the occupation's racist policies.

Overview:

On-going genocide war and infrastructure destruction of the project of the State of Palestine and political system

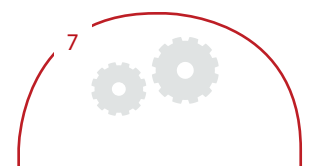
- In 2024 the genocide war waged on the Gaza Strip (GS) by the Israeli occupation continued with vicious intensity, killing more than 50,000 Palestinians, 70% of whom are women and children, and wounding more than 120,000, and more than 10,00 who are missing, as of to date; exceeding the number of casualties of all confrontations in the history of the Palestinian struggle against its Israeli occupier.
- The occupation destroyed all government and public headquarters and educational facilities either totally or partially, causing immense damage to more than 80% of the residential buildings. It also forced more than two million citizens to flee their homes in the north of the GS to the south. In addition, it destroyed most economic establishments in the industrial and agricultural sectors, which made the majority of citizens lose their livelihood sources on which they depended on to meet their needs and maintain the economic cycle in the GS.
- The continuous destruction carried out by the occupation forces created numerous challenges for Palestinians that exceeded their capabilities and resources. It also provided vast opportunities for manifestations of weakness of the rule of law, absence of the role of official regulatory institutions, suspension of many governance and development institutions' work, and weakness in integrity, transparency and accountability in public institutions. Moreover, the destruction of official institutions, the killing and displacement of most officials in government departments played a crucial role in the absence of the rule of law and the emergence of corruption. It also played a role in creating mutual self-interests (i.e., corruption) between the occupying power officials, who control the crossings, and some war brokers controlling aid and food supplies

across entry points of the GS, especially with the state of starvation imposed by Israel, and the decline in health services. All this miss-use of authority was carried out with no accountability of Israeli leaders and officials who placed their own interest at the expense of the Palestinian citizens.

- In 2024, the occupation government distributed weapons to settlers and provided them with protection as they carried out attacks on Palestinian citizens and property. The colonizers' violence against Palestinians escalated during the olive harvesting season and further increased to include killing by gun-fire, burning of homes, vehicles, trees and crops without being held accountable by the Israeli authority. Rather, they continued to enjoy impunity as happened in the towns of Hiwwara and Turmus Ayya.
- The Israeli occupying forces continued to apply its discrimination and ethnic cleansing policy in Jerusalem in order to Judaize it, in addition to demolishing Palestinian homes under the pretext of not obtaining permits issued by Israeli authority itself.
- Practices of the Israeli occupation forces were not limited to waging a genocide war on the GS, the continuous attacks on the WB, the undermining of the infrastructure of public institutions, including anti-corruption institutions and the governance integrity of the State of Palestine, their practices extended to the misuse of authority embedded in their policies and decisions concerning: granting licenses & permits; management of public resources, particularly those related to water, communications, energy, environment, urban planning and the use of state land- All of which is for the benefit of the Israeli colonizers at the expense of the indigenous people (i.e., the Palestinians).

The on-going division between the WB&GS undermines the integrity of governance and citizens' trust in the political system

- Despite the numerous meetings held to end the internal division, and all the statements issued, which confirmed the dire need to end the division have failed. It is worth noting that during these meetings, there was consensus to achieve a national unity between all Palestinian political forces and factions to confront the Israeli aggression and thwart its plans to displace the Palestinian people; refusal of the separation between the WB& GS; supporting the steadfastness of citizens and political prisoners; forming a national reconciliation government and merging institutions; and rebuilding the GS, although they later retreated from forming a national reconciliation government and shifted discussions about forming a community support group that would oversee the management of the situation in the Strip. In short, despite all of the above agreed upon, no tangible on the ground action was taken to implement any of it.
- The continues suspension of holding presidential and legislative elections for the past 15 years is mainly due to the on-going Israeli occupation on the one hand and the internal division on the other hand, in addition to the lack of a serious political will to hold these elections. All of which led to the disruption of a democratic life, and undermined mechanisms of access to high positions through peaceful transfer of power by holding periodic elections. Withholding elections also deprived citizens from their right to choose their representatives in government, weakened integrity of the political system and the principle of the people being the source of power and accountability.
- The absence of the Palestinian Legislative Council (PLC), the lengthy internal division, and the genocide war on the GS, facilitated and provided excuses for violations of the Basic Law, and specifically by strengthening the president's authority to monopolize the issuance of decrees/decisions by law, which was often a controversial issue concerning the necessity for these decrees. Examples include:
 1. Decision by Law No. (8) of 2024, amending the law on bonuses and salaries of members of the government, PLC, and governors, which granted the rights and rewards to every individual holding the rank of minister, including retirement allowances.
 2. Decision by Law No. (23) of 2024, amending the State Audit and Administrative Control Bureau's law No. (15) of 2024, which annulled the role of the Council of Ministers in appointing the head of the Bureau and changed the term of his office from seven years non-renewable to five years renewable. It also granted him the power to issue



the Bureau's financial and administrative systems, which is within the Council's authority according to the Basic Law. Accordingly, these amendments, in the absence of the PLC makes the head of the Bureau the sole power in appointing senior administration of the Bureau. Such changes also undermine the Bureau's immunity and grant the head of the Bureau full control over the operations and management of the institution, hence affecting negatively the integrity of governance.

3. Decision by Law No. (7) of 2024, amending the Palestinian Security Forces Service Law No. (8) of 2025 and its amendments, which centralizes power in the hands of the president and weakens the accountability system of the security sector.

The appeasement policy for appointing senior officials, and weakness of integrity in occupying high positions

- In violation of article (69) of the Basic Law, the president continued to appoint the majority of senior officials in key positions, in the civil and security sectors, although this power is granted to the Council, and not the president.
- The president issued a series of decisions to reappoint former ministers to new positions as part of his appeasement policy. One of the most prominent figures was the former foreign minister who was appointed as the president's advisor for international affairs and as his special envoy; former minister of social development as president of the National Authority for Social Empowerment; the former minister of health appointed as a member of the Arab Parliament, representing the State of Palestine, in addition to several other decisions.
- For the first time, the government filled job vacancies for the position of deputy in several ministries by nomination and competition. In that regard, 132 employees were nominated for the position in 12 ministries, 10 of them were chosen by the selection committees. However, the nomination process for the position of deputy in the Ministries of education and Finance was reopened for the second time. AMAN commends the government's decision to subject senior positions (deputy ministers) to competition based on the principle of efficiency and qualifications and considers it a step in the right direction. AMAN also sees it important for this experience to be subject to evaluation and audit by the SAACB to examine the extend of integrity of the process. In addition, AMAN urges the government to apply this approach by subjecting positions of heads of non-ministerial institutions to the same principle.
- Despite AMAN's realization that the majority of appointments and promotions are carried out according to the law in terms of employees' rights. However, it remains a fact that the number witnessed in 2024 exceeded that of any previous year. This contradicts the government's decision to rationalize expenses and address the chronic deficit in the public budget, which cannot be achieved without reducing the wage bill.

The continued dominance of the current political system over the powers and responsibilities of the legislative, judicial and executive authorities has reinforced absolute power.

Continuing to apply a policy that fragments and weakens the judiciary role of overseeing performance of the executive authority; lack of clarity in criteria for appointing constitutional and administrative courts judges

- Restrictions on civil liberties including human rights.
- The state of civil liberties and human rights witnessed numerous violations by agencies of the PA in terms of abuse of power. These violations are added to the daily violations committed by the Israeli occupation in the WB&GS, where human rights reports indicate an increase in their number. This rise came concurrently with the outbreak of the Israeli genocide war on the GS in October 2023, and as a result of the on-going attacks and killings of journalists and media personnel.



Preventive measures and procedures for promoting integrity and combating corruption

- Within its reform program, the 19th Palestinian government pledged to implement its reform plan program with the participation of CSOs in various aspects, such as in the development of public policies and legislations. However, efforts of the government to integrate and involve CSOs did not encompass the mentioned areas. This was observed on the ground during 2024 as the government continued to set policies without engaging CSOs or other stakeholders. Moreover, the government continued to publish on its official page only titles of decisions, and not the full text (i.e., no details).
- Also, the Ministry of Justice launched an electronic platform for public participation in formulating legislations issued by the government, although the president's office continues to issue legislations without committing to publishing them on the platform.
- During its first session, the (Council) took a decision to form a number of ministerial committees, including a reform committee. It also decided to establish the "office for development and institutional reform" in the prime minister's secretariat to monitor the implementation of the "development and reform program". The Council also decided and instructed heads of government departments to hold periodic meetings with civil society organizations (CSO) to discuss common issues and establish and effective and sustainable mechanisms of communication with them. Furthermore, in its meeting No. (4) on 23.4.2024 , the Council approved a package of financial and administrative measures to rationalize spending in government departments, and assigned heads of departments to the immediate implementation of the decision without any exceptions.
- The Anti-Corruption Commission (ACC) launched the 2025_2030 cross-sectoral national strategy to enhance governance and combat corruption during an event held at the Palestinian presidency headquarters. The strategy was approved by the Council for the first time through the Council of Ministers decision No. (30) on 29.10.2024.
- AMAN believes that approval, by the government for the first time, of the 2025_2030 cross-sectoral national strategy to enhance governance and combat corruption constitutes an important step towards its implementation. However, AMAN sees that it is equally important to establish a national framework chaired by the government, with participation by all parties from official institutions, CSOs, the private sector, with the ACC as the secretariat of this body for follow-up on the implementation and evaluation of the strategy.
- Many non-ministerial public institutions submitted their annual reports to the president in 2024, these are: The Land authority, the Official Gazette Bureau, the Higher Council for creativity and Excellence for 2024, the Central Bureau of Statistics-Palestine Statistical Book for 2024, the Public Prosecution office, the General Personnel Council (GPC), the Palestinian Investment Fund, the SAACB 2023 report, the ACC, Department of Refugee Affairs in the PLO office, 2023 report, and the annual report on complaints in the government departments.
- The Judicial Inspection Department in 2024 carried out 56 inspection rounds; the number of complaints received by the department, for the same period, reached 40. 38 of which were resolved.
- The incapacity of the authorities, whether it's the PA in the WB or the government in the GS, is primarily a result of the Israeli policies that prevented the ability of those in charge or desire to perform oversight and supervisory roles on humanitarian aid operations in the GS during the war. This lack of official accountability led to the emergence of many forms of corruption and the rise of war merchants.
- The continuation of the Israeli authority's stealing and confiscating funds of the Palestinian people has deepened the crisis of the PA budget deficit, as the financial gap in the 2024 budget amounts to (6.8) billion NIS.
- The 19th government launched its work plan, which included the axis on public finance, financial sustainability, and economic stability. The program indicated that the government will focus its efforts on stabilizing and consolidating the financial situation and its impact on the stability of the economy through:
 - » Preparing and implementing a comprehensive plan for public finance reform that includes essential elements such as financial realization, fiscal responsibility, budget transparency, expenditure management, debt management, and ensuring alignment of these measures with economic recovery policies.



- » Improving revenues by rationalizing expenditures, reducing financial leakage, including the necessary reforms in the income tax law, enhancing electronic payment mechanisms, empowering local government bodies, strengthening and improving public financial transparency, and realization and regulating the water and electricity service sectors.
- » Setting priorities for expenditures and payments, foremost among them is the right of public employees' monthly salaries, and the private sector's suppliers (settling arrears), to ensure the continuity of essential services.

Integrity in the Palestinian Security Sector

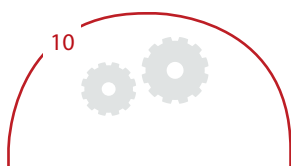
- The security sector's index earned a "moderate rating" showing a slight improvement from the previous three readings, which points to possible risks/ opportunities of corruption. It also showed that the integrity system of the security sector is still in the infancy stage, hence needs to be seriously worked on to fulfill the conditions and requirements for building an effective integrity system.
- The main challenge in the security sector still focuses on practices outside the law, transparency, accountability and the political system's vision of the security sector's role.
- Appointments of senior management officials in the military agencies continues to be carried out without procedures based on a transparent criteria.
- The majority of the newly appointed officials are selected from the president's guards' agency, which has become an independent body from the national security agency.
- The number of complaints and reports received by the ACC against members of the security agencies reached 11, as of December 31, 2024. Four of these are not of the ACC specialization, according to the Anti-Corruption Law.

Integrity in LGUs

- Many LGUs continue to suffer from weakness in their internal control systems, such as the absence of effective mechanisms for monitoring and following up on financial and administrative performance, which leads to an increase in opportunities for favoritism, nepotism and abuse of power by some. Moreover, reports of the ACC and the public prosecution for anti-corruption clearly indicate this...as LGUs constitute the second category in terms of the number of complaints and reports received, after the government sector.
- Violations in appointments and hiring: hiring employees without applying legal procedures or possessing the required qualifications, which in turn affects the efficiency of performance.
- Shortcomings in revenue collection: failure to fully collect dues, fees, and taxes, which leads to financial losses that affect service delivery.
- Lack of adherence to development plans: implementing projects without having clear strategic plans or feasibility studies, which leads to waste of resources.
- Violations in contracts and purchases: concluding contracts without following legal procedures or transparency, which opens the door to corruption.

Transparency and participation in the management of public funds

- Regarding the national strategy for public financial management: Achievements are very limited and specifically confined to an increase in revenues and rationalization of some expenses. Therefore, it is necessary to seriously address important areas such as: the civil service system, pension law, debts and salaries of the pension and retirement fund, and arrears owed to service providers.
- The SAACB continues to be conservative when it comes to the financial accounts
- Through examining the reality of transparency in public institutions, and in particular its publication of annual reports for 2024, it was noted that use of the majority of websites is very complicated and not user-friendly for citizens to access



information related to work, including their annual reports. moreover, some of them do not have a website despite the importance of such institutions, as the “general petroleum authority”. In addition, there are some who have not published their report for the past ten years, such as the “pension agency.

- Despite the 19th government continuing to follow the same approach in publishing its decisions on the Council’s official website without any details or publishing the full text of the decision, progress has been noted in 2024, which is publishing a number of annual reports of some public institutions. However, in general, many institutions do not publish their reports on line.

Criminalizing and perusing corruption and the corrupt

The Anti-Corruption Commission

- 670 complaints and reports were received by the ACC in 2024, 91 of them were rejected due to lack of jurisdiction, while 709 cases were passed-on from 2023, bringing the total number of complaints and reports to be processed by the Commission in 2024 to 1379.
- Abuse of power, favoritism, nepotism, and bribery constituted the most prominent forms of corruption crimes in 2024, according to the ACC data and citizens’ opinion.
- During 2024, the ACC referred a total of 32 out of 647 cases to the Anti-Corruption Prosecution, which accounts for 5% of the total.
- According to the ACC data, the distribution of corruption suspected cases across sectors indicates that 88% of them were among the public sector and LGUs employees. Of that, 6% among CSOs employees; 2% among the private sector employees, while the remaining percentage was distributed among the various sectors.
- The number of complaints and reports concerning the senior category (rank of ministers, PLC members, high ranking and first category employees) 111 complaints and reports, accounted for 16.5% from the total number (670) complaints and reports received by the ACC. This percentage is higher than it was in 2023, when it reached 12%.

The Anti-Corruption Prosecution

- In 2024, the prosecution followed up on 31 cases, while the number of cases referred from prosecution to the judiciary amounted to 35 case, despite not knowing the number of accumulated cases at the prosecution that are related to suspicions of corruption. This is due to the prosecutions lack of cooperation in providing such information. also unknown is the number of cases dismissed and or settled outside the framework of the law.
- (611) cases is the number of cases on the abuse of trust received by the prosecution during the year.
- Cases related to fraud received by the prosecution in 2024, amounted to 950 cases.
- Data submitted to the Corruption Crimes Court (CCC) by the prosecution in 2024 showed that the main charges related to corruption crimes focused on: forgery, whether forging official or personal documents; abuse of trust; obtaining illicit gain; abuse of power; embezzlement; abuse of position; bribery; colluding while on duty; conflict of interest.
- 35 corruption cases were referred to the CCC out of 341 cases that were in the possession of the public prosecution.
- According to ACC data, there was only one file related to the implementation of the Anti-Money Laundering Law and followed by the prosecution in 2024; while two cases were referred to competent courts during the same period.
- Crimes that violated the Consumer Protection Law, Customs and Teriff Law, and environmental crimes accounted for the largest percentage of the total economic crimes.



The Anti-Corruption Court

- 2024 witnessed the referral of 35 files by the anti-corruption prosecution to the anti-corruption court, in addition to 118 cases from previous years, of which 12 cases were decided out, which reveals an accumulation and slow progress in resolving cases. The reason for the slow issuance of judicial rulings is the disruption of freedom of movement between governorates in the WB, which is due to the occupation's road blocks between the various cities and villages of the WB, in addition to its aggression on the GS.
- In 2024, 12 rulings were issued, including 8 convictions, 2 acquittals, 1 case dismissal and 1 lack of jurisdiction. The amount of funds ruled to be refunded as collection and fines, as well as recovered money gained through corruption crimes accounted for 2,344,052 NIS and 41,042 JDs.

Issues in the spot light

AMAN's this year's annual report highlighted several issues related to integrity and combating corruption, most important of which:

Management of the Islamic Waqf revenues in Palestine continues to lack transparency

the Waqf revenues are included in the public budget without details. In addition, the final accounts issued by the MoF do not include the expenses and revenues of the Islamic Waqf. Also, there is no final account prepared for the revenues of the Waqf endowment, which means there is no periodic statement that is audited by a certified accountant or by the SAACB. In addition, no procedural instructions are published for citizens who wish to rent or establish a Waqf property. This is due to the absence of procedural manuals related to management of the endowments revenues, and hence reliance is only on hard-copy documents of rental applications of beneficiaries.

The Israeli occupation reinforces corruption in the quarries and crushers sector

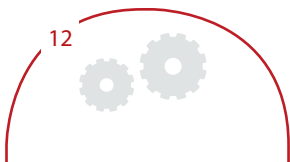
The occupation's authority issued a law that prevents the establishment of quarries and crushers inside "Israel". This encouraged sinister methods and covert partnerships between some Palestinian entities and Israeli ones to establish quarries and crushers in the oPt for the benefit of Israeli parties. An increased number of permits and licenses were granted to build such entities on oPt land, despite the health, environmental and agricultural damage that would primarily harm the Palestinian side.

Accumulated debts: using LGUs revenues from water and electricity, to fund operational expenses The on-going disagreements between some LGUs and the MoF regarding the size of debt related to electricity and water harms the public treasury and affects LGUs service provision to citizens.

Delays of resolving this problem over the past years has led to the accumulation of debt. In order to solve it, a settlement program between the government, represented by the MoF and MoLG on the one hand, and LGUs on the other hand was developed. However, this program failed to reach settlements with municipalities such as the Hebron municipality. This leaves the integrity and transparency of the troubled relationship between the MoF and LGUs in need of a final body to solve the issue by: preparing reasonable settlements to pay the debts, instead of resorting to a postponement policy, threats to dissolve LGU councils, or resort to the security services or the ACC.

The President nationalizes the Arab Construction Project Association (ACOA)

All efforts failed to ensure the stability of the ACPA despite attempts made by the dissolved board to seek help from the general assembly to find solutions consistent with the law. As a result, Law No (1) of 2025 concerning the Arab Construction Project Association was issued, which the board and general assembly were dissolved in accordance to its provisions. However, the president's decree did not change the identity of the association as a charitable organization subject to the Association



Law, but rather maintained it as a community institution, hence a new board (temporary committee) was appointed by the Mol, where reorganization of its general assembly was carried out to rectify its status and inventory of assets.

The decree Law No. (7) of 2024 regarding amending the Palestinian Security Service Law No. (8) of 2005 and its amendments reinforced the concentration of power in the hands of the president and weakened the accountability system over the security sector

The Decree Law No. (7) of 2024 grants legislative authority to the commander -in- chief of the security forces, where he can issue regulations to establish authorities and directorates of the security forces, and also organize their operations in terms of subordination and services they provide. This mandate is a clear violation of provisions of the Basic Law, particularly article (69, clause 9) and article (70), which grants the Council the authority to issue rules and regulations and the power to establish administrative units and bodies, as well as approve their organizational structures through a decision, provided that their operations are organized according to the law.

Based on the above, AMAN sees that the amendments stipulated in the law reinforces the concentration of power in the hands of the president, and weakens the political accountability system regarding performance of the security institution. Therefore,

AMAN recommends, i.e., believes, that the Decree by Law on service in the security forces be cancelled. It also recommends the freezing of any substantive amendments to other security laws unless they are part of a comprehensive national program that ensures achievements of the structural, functional, and service development for both, the security and civil institutions, as well as enhances the community monitoring and accountability system over them.

The condition of requiring security clearance certificate; discrimination between citizens in terms of rights, continues

The areas in which citizens were demanded to present the security clearance included the following: inheritance registration, obtaining a passport (Gaza citizens), seeking a permit to open a private project, public employment, educational scholarships and grants. Demanding security clearance for such services violates many constitutional provisions and fundamental rights enshrined in the Palestinian Basic Law, most prominent of which are: the right to hold public jobs and positions and the right to assemble and participate in politics. It also constitutes a violation of the integrity of governance.

Despite the on-going genocide war on the GS, the security mechanisms of issuing passports for some citizens living in the GS have not changed. The Advocacy Center (ALAC) followed up on a number of advocacy requests related to reasons preventing the issuance of passports in the passport department in Ramallah, and the Palestinian embassy in Cairo. AMAN demanded answers from the Mol, as it considers such restrictions and security procedures to be a form of political corruption due to interference by the security agencies in the life and civil affairs of individuals; and hence depriving them of their right to travel, especially as they are subjected to the most heinous war of genocide that threatens the Palestinian people's existence all together.



Recommendations

General recommendations on ending the division and strengthening the integrity of governance and reform

- Form a national “salvation” government with agreement of all Palestinian factions who consider the PLO the sole and legitimate representative of the Palestinian people. This is necessary in order to thwart attempts aiming to end the Palestinian cause through displacement, annihilation, and annexation. It is also in order to rebuild and establish the governance system in the GS, end the internal division, and restore national unity within the framework of a political program that enhances the national representation of the PLO and unifies the methodology and mechanisms for achieving this goal.
- Reform the Palestinian political system by implementing the principle of balance of separation of powers, stop all measures taken that enhance dominance of the executive authority over the judicial and legislative authorities, prepare to conduct general elections “legislative and presidential” within a timeframe that is agreed upon Palestinian, and mechanisms that ensure free and fair elections.
- Stop all measures that restrict civil freedom, CSOs participation in defining national priorities and shaping public policies, and in holding community accountability.
- Cancel the security clearance requirement as a condition for obtaining licenses or assuming positions, in adherence to the principle of equality stipulated in article (9) of the Basic Law, as well as in provisions of the supreme court’s ruling issued in 2012, which prohibits discrimination among citizens in obtaining: public services, jobs, appointments, promotions in public office, or their official documents.
- Form a national committee to oversee the reform process that is composed of public and official figures who enjoy the trust and respect of the Palestinian citizens, and possess integrity, independence, and experience. It is also vital to adopt a comprehensive reform program in participation with all parties, political and social forces and responds to national needs and in line with popular demands. This will strengthen the political system against external pressures that call for reform which is not necessarily in the Palestinian national interest.
- Reconstruct the Higher Judicial Council (HJC) in accordance with the Judicial Authority Law No. (1) of 2002; work on enhancing integrity, neutrality, and independence in the structure of the Supreme and administrative Courts, as well as in their operations and decisions. The reconstruction must also guarantee the judiciary’s ability to carry out its role and complete its tasks fully by providing it with work requirements, and protecting it from interventions by political and security authorities. In addition, it is important ensure the judiciary’s independence and neutrality, as well as the integrity of appointments and promotions within it.
- Adopt a comprehensive national approach to reform the Palestinian security sector, while considering the political, economic and social realities resulting from the continued escalation of the occupation oppressive practices. It is important that development and reform of this sector not be reduced to specific interventions in the legal framework that regulates delegations, structuring, and oversight. Rather, it must first include a comprehensive study of the security policies, and be built on the priority and security needs of the Palestinian citizens, which will reinforce their capacities for steadfastness.

In regard to LGUs and joint service councils

- Empower LGUs in cooperation with community institutions to face the challenges arising from aggressions of the occupation and the Israeli colonizers, and also from crisis, disasters and other emergency situations.
- Amend the Local Authority Elections Law towards restricting the discretionary power of the Council regarding the postponement of elections or to conduct them in phases, by requiring a technical recommendation from the Central Election Commission (CEC) indicating the impossibility of running elections in certain LGU or geographic areas. It is also necessary to review the law by adopting the restricted open list for municipalities and the majority individual election for village councils.

- Enhance integrity, transparency and accountability, especially community accountability, and awareness raising to combat corruption in joint service councils.
- LGUs and joint service councils must activate the code of conduct (CoC) by providing training and widely introducing its provisions to employees, as well as ensuring that LGUs adopt it as a tool for accountability and evaluation of employees conduct on the job.

Required by officials in public office positions

- Establish a committee for governance quality to review appointments and evaluate candidates for civil and security positions in the public sector. To also ensure that all parties adhere to procedures related to competition and job vacancy advertising in the special and senior categories, in addition to looking into related complaints and guaranteeing transparency in the method of appointing individuals in public and sensitive positions in the state.
- The government must complete its plans by adopting employment systems that are founded on the principle of equal opportunity, and competition that is based on competence and objective standards such as merit, fairness, and eligibility in occupying job vacancies. Also, the government should apply the same principles to positions of heads of non-ministerial institutions to prevent politicization of public office.
- Activate the role of regulatory bodies, including the SAACB, in order to hold accountable any official who uses public office for political or sectarian purposes or to settle personal scores.
- Issue the executive regulations included in the Security Service Law of 2005 that aim at applying controls and conditions governing appointments and promotions in the sector. This will limit the increase of officers in the sector compared to the number of soldiers, reduces the increase in spending on the security sector compared to other social sectors, and enhance accountability mechanisms in this sector.

The public budget and management of public funds

- Government and president must commit to preparing the public budget within the deadlines specified in the amended Basic Law and the Law No. (7) of 1998 on Regulation of the Financial Affairs and Public Budget, while ensuring its issuance before the beginning of the fiscal year.
- Government adopt a participatory approach with CSOs in preparing the public budget and managing public funds in the absence of the PLC, while ensuring that participation includes all stages of the budget cycle (preparation, implementation, oversight, and follow up).
- Government must commit to its rationalization and austerity plan related to public expenditures while considering fair distribution of the limited resources and burdens. It must also ensure that priority is given to the education and health sectors as well as programs supporting the poor and the marginalized segment of society. Hence contributing to the optimal use of the national capabilities, resources and wealth, as well as to improving the quality of services to citizens, especially the marginalized and those in areas threatened to be taken over by the Israeli colonizers.
- Government commit to resolving the issue of the accumulated debt to the pension fund, which has exceeded 11 billion NIS, which has become a threat to the sustainability of the Fund and its ability to continue paying retirement benefits to its members.
- A national strategy must be developed and launched to counter Israel's deductions from the clearance revenues through parallel revenues at both local and international levels.



In order to enhance integrity measures, combat and criminalize corruption

- The Government establish and chair a national framework to oversee and monitor the implementation of the national anti-corruption strategy to ensure commitment by all parties, official and unofficial, with the ACC as the secretariat for follow-up. Furthermore, in order to ensure that all relevant parties are committed to implementing procedures and activities to achieve the goals of the governmental strategic plan, the government must stop considering the file for combating corruption as the sole responsibility of the ACC.
- The public prosecution adopt a clear and systematic policy of openness with CSOs, and create tools and mechanisms for partnership and consultations in order to develop public policies and enhance community accountability. It must also be transparent regarding information surrounding corruption crimes that were dealt with (i.e., to include, type, nature, job/position of suspected individuals, entities that were investigated, and to publish this information).
- The ACC and the Anti-Corruption prosecution to accelerate investigations relating to complaints submitted to them to avoid accumulation of non-resolved suspicion of corruption cases. In particular, those that indicate interventions by influential people and high-ranking officials in the investigations, and to refer them to the CCC for legal action.
- The reference body for the public prosecutor should be returned to the HJC in order to ensure independence of the prosecution and protect it from political interference.
- The HJC take measures and actions to expedite its rulings of pending cases before the CCC. To also shorten time limits and deadlines for procedures concerning decisions on pending cases before the courts of appeal and cassation, in order to avoid impunity and enhance citizens' confidence in the judicial system. It will also serve to limit accumulation of files and the disruption of accountability, in addition to preventing opportunities for some corrupt high-ranking officials from escaping punishment.

In terms of enhancing compliance with the principles of transparency

- Apply the principles of transparency in governance, respect citizens right to information, allow for an active participation in decision-making related to management of public funds and affairs, issue the Right to Access Information Law and unify and regulate public information records.
- Publish all decisions issued by the government clearly on the Council's website, and not only titles. In addition, the government must publish the legal, regulatory, and financial documents on their websites ensuring easy access to the public and without cost, especially decisions, statistics and public contracts. However, personal data, trade secrets, confidential foreign relations documents, and any information that may harm the national security should remain inaccessible to the public. On the other hand, the law on the right to access information must be adopted, since it includes the duties of officials and public employees in providing public information to citizens, in accordance with international standards. Additionally, the National Archive Law should be approved while continuing to complete the electronic archiving system for all files in ministries and government institutions, as a proactive step for enacting the law on the right to access information and implementing it.
- Ensure that public institutions and security apparatuses publish their reports and plans on their websites.
- The Ministry of finance must publish the eight financial documents required by the Open Budget Initiative (i.e., making them accessible to the citizens). It must also involve citizens' representatives in shaping decisions concerning the public budget, especially in terms of public expenditures.
- It is vital to publish, along with each draft legislation, an explanatory memo that enables citizens to understand the wording and hence can better judge the reasons/justifications for issuing the legislation.
- Develop a procedural guide for public procurement and tenders in the security sector, provide disclosure of details concerning purchases along with an explanatory statement and all contracts to be made available to the public, including any amendments made after awarding the bids. This is essential since the present legislations do not cover all of the security sector's purchases.

In terms of enhancing the accountability systems in public institutions

- Adopt a clear and comprehensive concept of accountability in public institutions built on providing periodic reports that illustrate the progress of work in the institution or ministry. The reports must state decisions and policies clearly, as well as the positive and negative aspects, and the extent of success or failure in implementing their policies. Finally, the reports should indicate the readiness of officials to bear responsibility that comes with it.
- Demand that the Council follow up on the improvement of preparing the annual complaints report and deal with it as a monitoring mechanism, through examining the extent citizens' complaints are being addressed seriously. Moreover, the government must keep up with developments that may have occurred to the unified complaint system during the year.
- Continue to point out to public institutions and non-ministerial bodies the importance of issuing a specific law for regulating the work of independent bodies amongst them and to specify the reference authority for accountability.

At the level of confronting risks and disasters in Palestine and relief efforts in the GS

- Adopt a national comprehensive policy for the management of risk and disasters that strengthens the government's supervisory role during the preparation, response, and oversight stages. Also, to approve a law for disaster risk management, provide and manage a general civil information database, and a special database for citizens that are most needy and making it easily accessible. To also ensure the sustainability of financial resources and allocated budgets for disaster and emergency plans, and to hold the international institutions, operating in this field, accountable hence ensuring transparency of procedures.
- Ensure the adoption of a decentralized policy for responding to crisis, emergencies, and disasters, instead of a government central based policy of committees, ministries, and governors, while relying on LGUs as keys players in mobilizing local resources. To also activate volunteer work in participation with local communities, VSOs, political parties and factions, and Zakat committee, hence ensuring a large base of active local participation in addressing the impacts of disasters, crisis and emergencies.
- Complete the process of receiving and distributing assistance in coordination with the official authorities, UN agencies, and relative CSOs, to ensure that it reaches all citizens fairly and in an organized manner, especially in light of the acute humanitarian crisis in the GS. This calls for a clear definition of roles and responsibilities of each party involved.
- Ensure that all relevant parties commit to managing the early recovery process in the GS with transparency and disclosure of information regarding the management of humanitarian aid, temporary housing, provision of vital services, to avoid confusion and mismanagement in this area.
- Also enhance and revive volunteer work, spread the values of altruism among citizens and activate mechanisms for social accountability. This is necessary due to the repeated cruel actions inflicted on Palestinians by the Israeli occupation including the destruction of institutions' infrastructure, citizens' properties, assets, and capabilities.





AMAN is committed to obtaining information, data and documents from reliable sources and is always ready and willing to review and evaluate new data upon emergence

Introduction

For the 17th consecutive year, the Coalition for Integrity and Accountability (AMAN) continues to prepare its annual report on developments of the state of integrity and anti-corruption efforts in Palestine, and to monitor related policies, legislations, procedures, and decisions issued by officials in charge of the management of public affairs and public funds.

The report aims to provide specific recommendations to Palestinian decision-makers and other related parties to help them adopt measures and procedures that enhance integrity and combat corruption, hence enabling public institutions to avoid corruption risks in its various forms. It also aims to empower and assist participants, anti-corruption advocates, other activists and volunteers to engage in anti-corruption efforts, protection of public funds and in building effective and accountable institutions for the State of Palestine in order to effectively face and eventually be free of the Israeli occupation.

The report is subject to the internal and external environment of the Palestinian society, as well as the authorities in power, and their impact on the official and community efforts to promote integrity and combat corruption.

AMAN firmly believes that promoting integrity and anti-corruption efforts do not conflict with the Palestinian national project, which seeks to end the Israeli occupation, achieve self-determination, the right of return, and to establish a democratic Palestinian state. On the contrary, AMAN realizes that success in this area strengthens citizens' willingness to bear the heavy burdens resulting from the occupation's racist policies.

Methodology of the report

(1) Monitoring and collecting relevant information

In preparing this report, AMAN relies on a scientific methodology of collecting relevant data from the various available sources related to the developments of integrity, transparency and accountability in the work of Palestinian institutions and their officials with focus on the reality of corruption and methods of combating it. The information and data are analyzed by its research team and a group of local experts before the report is approved and adopted by AMAN's Board. The report relies on multiple sources; most important of which are:

- Relevant information and data collected and documented during the year by the monitoring unit at AMAN's resource center and in particular, data, procedures and decisions included in related reports and decisions issued by the Council of Ministers (Council), ministries, the Anti-Corruption Commission (ACC), the Corruption Crimes Court (CCC) and Prosecution; the Palestinian Central Bureau of Statistics (PCBS); the State Audit and Administrative Control Bureau (SAACB); the Independent Commission for Human Rights (ICHR), and reports issued by official and civil institutions. Martyrs



- Conclusions and recommendations of specific research reports and work-papers conducted by AMAN's various departments and units during the year, in addition to conclusions of select investigative reports prepared by AMAN in cooperation with media organizations and journalists.
- Main conclusions reached by forums and networks in which AMAN and CSOs are partners.
- Data and information recorded during direct interviews with officials, as well as documented deliberations from workshops, conferences, debates and general discussions related to integrity and anti-corruption.
- Variables measured by a number of indicators used in specific indexes on integrity, transparency and accountability on the management of public affairs and funds.
- Data, analysis results, and conclusions of the Palestinian public opinion polls, conducted during the year by AMAN, and other Palestinian research and studies centers on the status of corruption and anti-corruption.

(2) Information Analysis

- Collected information is analyzed quantitatively and qualitatively by AMAN's analytical team, where minutes of the outputs of the team meetings are taken and documented.
- Based on the analysis results, the lead researcher prepares the first draft of the report and returns it to the team for their review and feedback. This process is repeated numerous times before presenting the semi-final copy for review and input of the Advisor to AMAN's Board of Directors on Anti-Corruption Affairs whose comments and feedback are integrated in that copy.
- Experts in the field of governance in Palestinian public institutions are called upon to discuss the semi-final draft of the report.
- The report is edited to ensure that it is error-free and linguistically sound before it is printed and issued.

(3) Once the internal and external reviews of the report are completed, the report is presented by AMAN's executive director to the Board for approval.



To prepare this report, AMAN contacted the majority of ministerial and non-ministerial public institutions to obtain information from its original sources key developments and challenges faced by these bodies during 2024, using specific indicators of integrity, transparency and accountability.





The integrity of access to power and citizens' participation in it, as well as the subjection of its officials to accountability and oversight, constitutes the foundations for political integrity

Definitions:

For the purpose of this report, the phrases below are used to denote the following:

Political System: the sum of all parties or individuals that contribute to decision-making of the official governing bodies within the state (i.e., legislative, executive and judiciary) who are entrusted with management of State institutions, and the formulation and implementation of public policies.

Political Power: It is the group, entity, individuals, or party that has the authority to manage public affairs and public funds.

Political Corruption: It is the wrongdoings resulting from the environment provided by the political system that allows senior officials to shun duties entrusted to them and hence abuse the power granted to them for personal gains or to escape punishment.

Grand Corruption: it is the systematic and widespread embezzlement of public resources by a segment of society occupying valued key positions in the political system or those loyal to them, for personal gains.

Political Integrity: It is when officials entrusted to manage public institutions and facilities adhere to controls, balances and democratic constitutional rules when taking decisions concerning public interest.

Integrity: Adherence, by those entrusted to manage public funds and affairs, to the values of honesty, dependability and sincerity at work. It is also commitment to avoid conflict of interest, in addition to putting public interest first. In that regard, the most prominent indicators of integrity within an institution are: an applied code of conduct; accessible written manuals or systems, regulations on conflict of interest and disclosures, specific rules concerning gifts and disclosure regulations, as well as financial disclosure statements and a assets disclosure system.

Transparency: It is clarity of officials in the management of public affairs and funds in providing reliable information related to activities, procedures, decisions and policies (strategies, action plans and legislations). It is also ensuring that beneficiaries, the public and relevant official authorities have access to information. Transparency's most notable indicators include: ensuring citizens right access to information; providing clear written information concerning the institution's vision, objectives, programs etc. that are easily accessed by the public through publications and other means. It also includes holding open and publicly announced meetings; ensuring citizens' knowledge of the institution's activities and services, implementation policies and methods of obtaining these services.

Accountability: It is the duty of those entrusted with running public institutions to submit periodic reports on the work progress where their decisions and policies are clearly stated and easily understood. It is also about being willing to assume any responsibility that might arise concerning these decisions and policies. Accountability assurances include that institutions have a structure/system in which all lower bodies are subject to the accountability and follow-up of higher bodies; hold their meetings periodically; carry out official inspection; have an active complaint systems and follow-up, in addition to adopting policies that encourage effective community accountability.



First: Environment surrounding integrity promotion and anti-corruption efforts in Palestine in 2024

Occupation policies and practices: the genocide war on Gaza; imposed



Photo: Mahmoud isleem / Anadolu

In 2024 the genocide war waged on the Gaza Strip (GS) by the Israeli occupation continued with vicious intensity, killing more than 50,000 Palestinians, 70% of whom are women and children, and wounding more than 120,000, and more than 10,000 who are missing, as of to date; exceeding the number of casualties of all confrontations in the history of the Palestinian struggle against its Israeli occupier¹. Furthermore, the occupying forces destroyed all administrative and civil service government institutions, as well as the majority of citizens' homes, and displaced the majority of people living in the GS.

During its brutal aggression, the occupation deliberately destroyed vital public service facilities such as roads, electricity, communications, water and sewage networks, in addition to causing excessive damage and destruction to the health care system, where the majority of public hospitals in the sector have been rendered out of service (32 out of 36 hospitals in addition to damage to more than 159 health institutions). Also, the medical and health team workers were subjected to more than 300 assaults, resulting in over 1,054 martyrs from the medical staff alone, in addition to the arrest of 310 employees from the medical sector). Add to this, the shortage of supplies and medical equipment, which effected the efficiency and quality of medical services, in addition to the lack of water, food, electricity and fuel, leading to unprecedented challenges², Rule of law.

¹ <https://www.pcbs.gov.ps>.

² Government Media Office, Statistics on the Genocide War in the GS. April, 3, 2024.



The Israeli occupation continues relentlessly to apply its policy of forced displacement, genocide, starvation and destruction of institutions and basic infrastructure on the Palestinian people





The occupation forces turns a blind eye to bribery and “protection” money paid to war profiteers. And arming gangs to manage humanitarian aid, in addition to banning media oversight of its actions

The occupation destroyed all government and public headquarters and educational facilities either totally or partially, causing immense damage to more than 80% of residential buildings. It also forced more than two million citizens to flee their place of residence from the north to the south of the GS. In addition, it destroyed most economic establishments in the industrial and agricultural sectors, which made the majority of citizens lose their livelihood sources on which they depended on to meet their needs and maintain the economic cycle in the GS.

Moreover, in pursuing their goal of displacing Palestinians from their land, the occupation forces isolated many areas, especially in northern Gaza, by imposing a suffocating siege on them. They also issued forced displacement orders on the population under the threat of death, and directly targeted citizens by blowing up neighborhoods and residential quarters, in addition to destroying schools and shelters by aerial artillery bombardment and explosives planted in densely populated areas. Moreover, they applied their inhumane starvation policy by destroying all food production sources as well as prevented humanitarian aid from reaching citizens.

Employees working in local and international humanitarian organizations, as well as those affiliated to the United Nations (UN), particularly employees of the United Nations Relief and Works Agency for Palestine (UNRWA) were not spared from being targeted and killed. Their shelters and schools were attacked where 203 UNRWA staff members were killed, in addition to many internationals working in other institutions, such as the Global Kitchen.

In its genocide war on the GS, the occupation forces used artificial intelligence to identify targets. It also used its own locally made weapons in collaboration with major technology companies that provided it with tools, data and infrastructure for the use of target generation systems, automate bombing targets, individual and mass assassinations by tracking homes of freedom fighters’ families. This led to the killing of tens of thousands of Palestinian civilians, most of whom are women and children³. Furthermore, in order to silence and prevent reporting crimes committed by it, the occupying forced systematically targeted journalists and media affiliates resulting in the killing of 216 journalists and media personnel by the end of 2024⁴.

Also, during the genocidal war, the occupation forces consistently used their authority to control all communications means including internet services which left Palestinian citizens living in the GS fully isolated even from their own families, hence leaving them paralyzed and unable to access basic services including rescue and or medical assistance. It also used its authority by making it mandatory to obtain permits, to be issued at its discretion, for the delivery of humanitarian aid, aiming to starve citizens and hinder humanitarian organizations work.

The occupation deliberately created conditions that allow for an increase in bribery, as it turns a blind eye to cases of imposing “protection money”, war swindlers, as well as the misuse of aid by some wealthy merchants; a clear exploitation of the situation.

The occupation provided cover for this and other crimes by preventing the international press within the GS from monitoring and documenting its crimes and violations of international

3 Palestinian digital rights, genocide, and the responsibility of major technology companies. A campaign-Arab Center for Social Media Development. September 2024. P. 20-24.

4 The Palestinian Center for Development and Media Freedoms (MADA). 2024. Violations of Media Freedoms in Palestine: annual Report 2024, a Year of Targeting the truth. Ramallah, Palestine.



human rights law. It also prevented citizens and workers in local and international human rights organizations from reporting these violations, which was intended to prevent the flow of information to the outside world, and to obscure and hide its war crimes and hence evade accountability and continue to enjoy impunity. Unfortunately, many social media platforms such as Facebook, Instagram (owned by Meta), TikTok, X and YouTube have contributed to restricting the right of Palestinians to access information, as well as to the right of expression through exercising stringent control over Palestinian content. Discriminatory policies were applied in an unprecedented manner by monitoring, deleting content, account restrictions and suspensions, especially those belonging to journalists and activists. All these measures were taken to limit information flow of the war crimes being committed against the Palestinian people by Israel. On the other hand, pro-Israeli content was not only tolerated, but also supported despite its hate and racist messages and calls for genocide⁵.

The occupation also adopted a systematic policy to destroy the components of the GS's environment. It destroyed 70% of the water infrastructure in addition to destroying, either fully or partially, an estimated 180,000 linear meters of the water networks, 203 out of 319 artesian wells, 33 out of a total of 50 main water reservoirs, in addition to destroying about 100 km of sewage networks, five central treatment plants, and 45 pumping stations and networks in the various areas, which led to the overflow of sewage water in the streets between homes and tents of the displaced Palestinians. The whole area became fertile grounds for breeding harmful insects and hence diseases and epidemics spread like wildfire. The genocide war also included destruction of solid waste equipment, vehicles, and waste transportation and collection containers, as well as facilities for solid and medical waste. Hundreds of tons of waste piled up in the streets and public squares of the GS, especially around the displaced people's camps⁶.

The continuous destruction carried out by the occupation forces did not happen by chance, but it is the implementation of an official policy by an occupying power that is supposed to be entrusted of Palestinian lives. Results of these cruel actions created numerous challenges for Palestinians that exceeded their capabilities and resources. It also provided vast opportunities for corruption, as well as weakened integrity, transparency and accountability. The destruction of official institutions, the killing and displacement of the majority officials played a crucial role in the absence of the rule of law and hence the manifestations of corruption. In addition, it played a role in creating mutual self-interests (i.e., corruption) between the occupying power officials, who control the crossings, and some war brokers controlling aid and food supplies across entry points of the GS, especially with the state of starvation imposed by Israel and the decline in health services. All this miss-use of authority was carried out with no accountability of Israeli leaders and officials who placed their own interest at the expense of the Palestinian citizens.

⁵ Palestinian digital rights, genocide, and the responsibility of major technology companies. Previous source. P. 28-32 & 8-10.

⁶ Al-Mizan Center for Human Rights. 2024. Environment Destruction. A report dealing with the destruction of the environment components by the Israeli occupation forces during the genocide war on the GS, Gaza, Palestine



Israel, being the occupying power in charge and the aggressor allowed for the emergence of corruption manifestations associated to wars. Examples include: its exploitation of control over borders and crossings by fueling the phenomenon of war traders by providing support through its officials and military leaders.





The internal division reinforced an authoritarian political system which undermines the integrity of governance



On the other hand, in 2024, the occupation government distributed weapons to settlers living in colonies built on stolen land in the West Bank (WB) and provided them with protection as they carried out attacks on Palestinian citizens and property. The colonizers' violence against Palestinians escalated during the olive harvesting season and further increased to include killing by gun-fire, burning of homes, vehicles, trees and crops without being held accountable by the Israeli authority. Rather, they continued to enjoy impunity as happened in the towns of Hiwwara and Turmus Ayya who were victims of settlers' violence.

Also, in 2024, the Israeli occupying forces, in order to Judaize Jerusalem, continued to apply their discrimination and ethnic cleansing policies in the city. This is in addition to demolishing homes under the pretext of not obtaining permits, noting that these permits are issued by the occupying power and if granted its usually after paying exorbitant bribes.

Moreover, the occupying power policies and practices encouraged the spread of corruption, as its officials in charge of managing the WB continue to abuse their authority. Examples include bribery through brokers in exchange for obtaining importing licenses, movement permits, exploitation of resources, especially in areas classified as (C) and work permits for laborers to work within Palestine's 1948 borders (Israel), hence the large number of labor permit brokers.

Despite the genocide war on the Gaza Strip and multiple incursions of the occupation forces on various areas of the West Bank, Palestinian factions' leaders are unable to end the internal division.

In 2024, Palestinian factions held several meetings to find an end to the internal division. The first one took place in the Russian capital, Moscow on March 1st, at the invitation of the Russian leadership. It was followed by a second meeting in the Chinese capital, Beijing in July, at the invitation of the Chinese leadership⁷. Then there were a series of meetings starting in October in Cairo, Egypt.

⁷ <https://www.wafa.ps/pages/details/99975>



The following issues were discussed, agreed upon, and announced in joint statements during the abovementioned meetings: confirming the dire need to achieve a national unity between all Palestinian political forces and factions to confront the Israeli aggression and thwart its plans to displace the Palestinian people; refusal of the separation between the WB& GS; supporting the steadfastness of citizens and political prisoners; forming a national reconciliation government and merging institutions; and rebuilding the GS. Later, they retreated from forming a national reconciliation government and shifted discussions about forming a community support group that would oversee the management of the situation in the Strip. In short, no tangible on the ground action was taken to implement any of the abovementioned⁸.



Practices of the Israeli occupation forces were not limited to waging a genocide war on the GS, the continuous attacks on the WB, the undermining of the infrastructure of public institutions, including anti-corruption institutions and the governance integrity of the State of Palestine. Israeli practices also extended to the misuse of authority embedded in many of their policies and decisions concerning: granting licenses & permits; management of public resources, particularly those related to water, communications, energy, the environment, urban planning and the use of state land, all of which is for the benefit of the Israeli colonizers at the expense of .(the indigenous people) i.e., the Palestinians

The failure to end the division, and hence maintaining a state of fragmentation between the Palestinian political forces and factions, contributed to the failure to hold parliamentary elections that could help resolve issues arising from the absence of official oversight and accountability of the government and its institutions. It also justifies the lack of transparency in the management of public funds. This in turn reinforced an authoritarian political system and weakened the integrity of governance

Formation of the 19th Palestinian Government and presenting its reform and relief agenda division

- On March 14, 2024, President Mahmoud Abbass appointed Dr. Mohammad Mustafa to form the 19th government. The assignment request defined the government's priorities, which included continuing the reform process in all areas⁹.
- On March 28, 2024, the appointed Prime Minister, Dr. Mustafa, presented the outlines of the government's work program and its formation to the president to seek confidence. The program included a number of priorities, most important of which are¹⁰:
 1. Political reform, reconstructing and unifying institutions, combating corruption, raising the level of services, and digital transformation.
 2. Reinforcing the rule of law through: empowering the judicial system, enhancing se-

8 <https://info.wafa.ps/pages/details/34189>

9 <https://www.wafa.ps/pages/details/91852>

10 <https://www.wafa.ps/pages/details/92667>





In its ministerial statement, the government vouched to adopt institutional reform, enhance integrity and combatting corruption and apply transparency in its management of public affairs.

curity and safety, and guaranteeing public freedoms.

3. Promoting democracy, human rights, transparency, and empowering media.

- During its first session, the (Council) took a decision to form a number of ministerial committees, including a reform committee. It also decided to establish the “office for development and institutional reform” in the prime minister’s secretariat to monitor the implementation of the “development and reform program”. The Council also decided and instructed heads of government departments to hold periodic meetings with civil society organizations (CSO) to discuss common issues and establish and effective and sustainable mechanisms of communication with them¹¹.

The Council approved the recommendations proposed by the “permanent ministerial committee for reform” regarding the various areas, summarized in the following 10 focal points¹²:

1. Strengthening the principles of governance, transparency, accountability and combating corruption.
2. Improving the justice sector and strengthening the rule of law.
3. Promoting democracy and human rights.
4. Enhancing the efficiency and capabilities of the public sector.
5. Reforming the security sector and promoting civil peace.
6. Improving the quality of services such as health and education.
7. Reforming conditions of the public finances.
8. Improving the local governments sector.
9. Integrating digital transformation into the productive and service sectors.
10. Enhancing and developing the economic sector.

11 <https://www.palestinecabinet.gov.ps/portal/meeting/details/55558>

12 <https://pmo.pna.ps/ar/Article/5204/%D9%85%D8%AC%D9%84%D8%B3>



During its meeting No. (4) on 23/4/2024, the Council approved a package of financial and administrative measures to rationalize spending in government departments, and assigned heads of departments to the immediate implementation of the decision without delay, to include¹³:

1. Controlling movement and usage of government vehicles.
2. Defining travel missions, government contracts, and leasing of government buildings.
3. Stopping the purchase of new government furniture and vehicles.
4. Ensuring that all appointments, including senior positions, are carried out based on competition, transparency, and equal opportunities.
5. Applying and implementing the presidential decree on the suspension of service extension for civil and military employees over the age of 60, ambassadors over the age of 65, and judges of the age of 70, and stopping all exceptions alongside the suspensions of contracts with retired government employees, except in cases of necessity and where at least two years have passed since the date of retirement.
6. Forming a special committee headed by the Minister of Justice with member representatives from the government and CSO sectors, to review Law No. (10) of 2018 regarding cyber-crimes. This is essential in order to study the extent of compatibility of the Decree Law with the rights and freedoms provision stated in the Palestinian Basic Law and other related legislations.
7. Assigning the permanent committee for reform the task of preparing a comprehensive report on the governance of the institutional structure of the state, including ministerial and non-ministerial government institutions.

Despite all these desires and intentions announced by the government, some officials continued to abuse their positions due to the lack of accountability. For example, taking decisions that benefit a specific number of supporters of the regime at the expense of public interest, in addition to continuing to make exceptions based on favoritism, which reinforced the lack of confidence between citizens and the ruling party. Results of an opinion poll conducted by AMAN in September 2024, show that priorities to be addressed are: the occupation and economic issues, spread of corruption, the on-going division, and weakness of the rule of law. The highest percentage, according to the opinion of the majority of Palestinian citizens in 2024, was ending the occupation, which is contrary to 2023 poll results where it was about the issue of corruption. This discrepancy is mainly attributed to the Israeli genocide war on the GS, waged on October 7, 2023. Nevertheless, citizens remain pessimistic in regard to the

¹³ The Council of Ministers approves a package of reforms and financial and administrative measures to streamline government spending. <https://pmo.pna.ps/ar/Article/5204/>



In the opinion poll conducted by AMAN, the majority of citizens prioritized the following issues to be confronted: corruption, economic conditions, internal division, decline in the rule of law.





level of corruption and anti-corruption efforts, as 66% of respondents believe that corruption has increased. This coincided with the government's failure to pay salaries of employees in full, although it succeeded in securing full salaries for vulnerable groups. The middle segment of employees, however, was the most affected, especially since the vast majority of them are under pressure to repay loans borrowed for housing.



Second: the political system and integrity of governance

Continuing to undermine democracy



This image generated by AI

The continues suspension of holding presidential and legislative elections for the 15th year, led to the disruption of a democratic life and killing any chance of access to high positions through peaceful transfer of power. This was mainly due to the on-going Israeli occupation on the one hand and the internal division on the other hand, in addition to the lack of a serious political will to hold these elections by the current officials in power. Withholding elections also deprived citizens from their right to choose their representatives, as stipulated in the 3rd item of article (26) of the amended Palestinian Basic Law of 2003, where it states that “citizens have the right to vote, to nominate candidates and to run as candidates for election, in order to have representatives elected through universal suffrage in accordance with the law”.

Withholding elections also obstructed the implementation of the provision of article (2) of the Basic Law, which states that: “the people are the source of power, which shall be exercised through the legislative, executive and judicial authorities, based upon the principle of powers and in the manner set forth in this Basic Law”. Article (5) of the Law was also blocked, which states: “the president of the National Authority shall be directly elected by the people...” every four years. All of the abovementioned weakened the integrity of the Palestinian political system, in addition to benefiting some officials from the various governance and executive authority departments, especially the non-ministerial ones. This was an inevitable result due to the fragile independence and weak effectiveness of the official regulatory bodies in overseeing the executive authority, as well as the weakness of the independence and effectiveness of prosecution in protecting and defending public rights.



Suspension of the general legislative elections undermines the integrity of the political system and the principle that the people are the source of power and accountability.





Power monopolization in the PA's president's office is a violation of the Palestinian Basic Law and the principle that dictates the "people are the source of power". It also widens the gap of distrust between citizens and the government

Violating the Basic Law with ease... strengthening the president's authority in monopolizing the issuance of decrees by law.

The absence of the Palestinian Legislative Council (PLC), the lengthy internal division, and the genocide war on the GS, facilitated and provided excuses for violations of the Basic Law. In other words, it strengthened the president's authority to monopolize the issuance of decisions by law, which was often a controversial issue concerning the necessity of issuance... as Article (43) of the Basic Law specifically stresses that necessity: "the president of the National Authority shall have the right, in cases of necessity that cannot be delayed...power of law". "reasons for issuance were many and varied in nature. For example, some were issued to serve certain individuals, and other decisions by law were issued with no identified source or origin (i.e., were not based on a referral by the Council of Ministers). Eventually, it became based on the platform of the Palestine Liberation Organization (PLO), but without referring to specific articles. Following are examples of these decisions by law:

- Decision by Law No. (8) of 2024, amending the law on bonuses and salaries of members of the government, PLC, and governors, which granted the rights and rewards to every individual holding the rank of minister, including retirement allowances¹⁴.



- Decision by Law No. (23) of 2024, amending the State Audit and Administrative Control Bureau's law No. (15) of 2024, which annulled the role of the Council of Ministers in appointing the head of the Bureau and changed the term of his office from seven years non-renewable to five years renewable. It also granted him the power to issue the Bureau's financial and administrative systems, which is within the Council's authority according to the Basic Law. Accordingly, these amendments, in the absence of the PLC makes the head of the Bureau the sole power in appointing senior administration of the Bureau. These changes also undermine the Bureau's immunity and grant the head of the Bureau full control over the operations and management of the institution, hence affecting negatively the integrity of governance¹⁵.

¹⁴ Position of the Civil Society Team regarding: Law No. (8) of 2024 amending the law on bonuses and salaries of members of the PLC, government and governors, the Civil Society Team for the Public Budget Transparency, 2024.

¹⁵ Notes on Law No. (23) of 2024, amending the SAACB Law No. (15) of 2024. AMAN, 2025/



-Decision by Law No. (7) of 2024, amending the Palestinian Security Forces Service Law No. (8) of 2025 and its amendments, which centralizes power in the hands of the president and weakens the accountability system of the security sector¹⁶.

The appeasement policy for appointing senior officials, and the lack of integrity in occupying high positions continued in 2024

-In violation of article (69) of the Basic Law, the president continued to appoint the majority of senior officials in key positions, in the civil and security sectors, although this power is granted to the Council, and not the president.

-The president issued a series of decisions to reappoint former ministers to new positions as part of his appeasement policy. One of the most prominent figures was the former foreign minister who was appointed as the president’s advisor for international affairs and as his special envoy; former minister of social development as president of the National Authority for Social Empowerment; the former minister of health appointed as a member of the Arab Parliament, representing the State of Palestine, in addition to several other decisions.¹⁷

- The year 2024 witnessed a significant number of promotions for senior officials in the civil and security sectors, including ambassadors, deputy ministers, judges, and general directors, according to the official gazette “Al-Waqa’i Al-Filisteeniya”; summarized as follows:



-The president issued decrees for promotions in senior positions of the public sector, resulting in the promotion of 340 employees. The two criteria for these promotions, according to the Council are: appointment and approval by the Council in 2021 or before, and that the employee must be 55 years or older¹⁸.

For the first time, the government filled job vacancies for the position of deputy in several ministries by nomination and competition. In that regard, 132 employees were nominated for the position in 12 ministries, 10 of them were chosen by the selection committees. However,

16 Position paper on the decision by law No. (7) of 2024 amending the Palestinian Security Forces Service Law No.(8) of 2025 and its amendments, The Civil Forum for Promoting Good Governance in the Security Sector, 2024.

17 <https://qudspress.com/128869>

18 <https://www.maannews.net/news/2129815.html>.

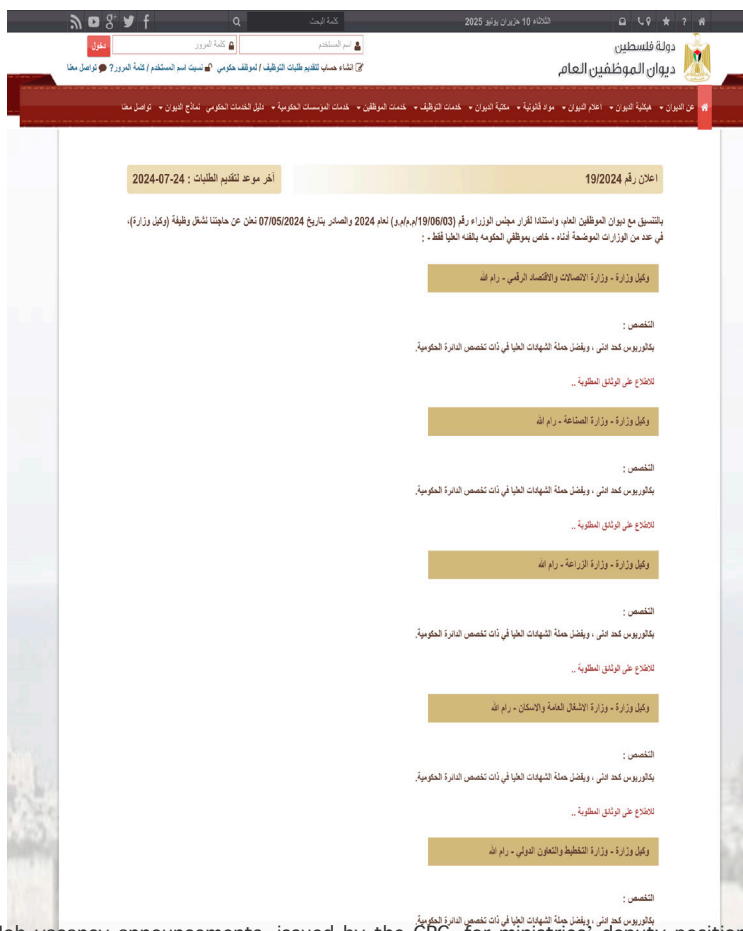


The on-going accumulation of high ranks and positions in the civil and security structures continues to pose an issue.





the nomination process for the position of deputy in the Ministries of education and Finance was reopened for the second time¹⁹. AMAN commends the government's decision to subject senior positions (deputy ministers) to competition based on the principle of efficiency and qualifications and considers it a step in the right direction. AMAN also sees it important for this experience to be subject to evaluation and audit by the SAACB to examine the extend of integrity of the process. In addition, AMAN also urges the government to apply this approach by subjecting positions of heads of non-ministerial institutions to the same principle.



Job vacancy announcements, issued by the GPC, for ministries' deputy positions

Despite AMAN's realization that the majority of appointments and promotions are carried out according to the law in terms of employees' rights. However, it remains a fact that the number witnessed in 2024 exceeded that of any previous year. This contradicts the government's decision to rationalize expenses and address the chronic deficit in the public budget, which cannot be achieved without reducing the wage bill

19 <https://pmo.pna.ps/ar/article/5499>



The president issued the Decision by Law No. (8) of 2024 granting all those holding the rank of minister the privileges, bonuses, and retirement allocations of ministers. The main observation concerning this decision are ²⁰:

- ✓ This decision by law is in violation of the Palestinian Authority (PA) financial reform program, which is facing severe financial challenges due to lack of available financial resources and the on-going piracy by the occupation of Palestinian clearance funds (Maqassa).
- ✓ This decision by law comes within the context of the ruling authority's on-going appeasement policy towards specific groups, particularly those in high positions. The decree grants this group special privileges, at a time when the burdens on the public pension fund are doubling, and those in need of cash assistance receive only two payments out of four.
- ✓ Despite the president's decision to suspend the implementation of the aforementioned law due to pressure by CSOs and the public at large, it has not been officially canceled as of the writing of this report.

Continuing to apply a policy that fragments and weakens the judiciary role of overseeing performance of the executive authority; lack of clarity in the criteria for appointing constitutional and administrative courts judges

-Policy that fragments the judicial authority continues to be applied in violation with provisions of the Basic Law, which stipulates in article (97) that: "the judicial authority shall be independent and shall be exercised by the courts at different types and levels...". Therefore, the judiciary, according to the law, must be a single authority headed by a single supreme council, and not several separate judicial authorities (regulatory, military, legal, administrative), which requires a lot of resources and at the same time weakens the capacity and effectiveness of its decisions. It also weakens its role of overseeing the work of the executive authority.

-There is no clear criteria applied in the selection of heads and members of the constitutional and administrative courts, except the submission of applications for job vacancies by candidates. Appointments of heads and members are not subject to announcements, competitions, exams or are chosen from graduates of judicial or public administration institutes, as followed internationally. All these appointments came through nominations from associations of these courts (which are fundamentally appointed by the head of the executive authority) to the PA president who issued the appointment decisions. This practice, not only contradicts international standards followed in the selection of judges for these courts, but also entrenches its dependency on the executive authority, undermines its neutrality, and weakens its oversight role over the executive authority's performance²¹.

20 Position of the Civil Society Team regarding: Law No. (8) of 2024 amending the law on bonuses and salaries of members of the PLC, government and governors, the Civil Society Team for the Public Budget Transparency, 2024.

21 Relationship between the integrity of the political system and the effectiveness and independence of the supreme courts: state of the Palestinian constitutional and administrative courts. AMAN, 2024. P.27-29.



The continued dominance of the political system over tasks and powers of the legislative and judicial authorities, in addition to the executive has reinforced absolute power.

Lack of reliance on transparent principles and standards in the selection and appointment of judges for the administrative and constitutional courts continues to be applied





Lack of accountability for officials who refuse to implement court orders.

Using the Cyber Crimes Law to restrict freedoms of opinion and expression.

Restrictions on civil liberties including human rights, freedom of the press and freedom of expression continued

The state of civil liberties and human rights witnessed numerous violations by the PA agencies in terms of abuse of power. These violations are added to the daily violations committed by the Israeli occupation in the WB&GS, where human rights reports indicate an increase in the number of these violations. This rise came concurrently with the outbreak of the Israeli genocide war on the GS in October 2023, and as a result of the on-going attacks and killing of journalists and media personnel.

According to a report by the Palestinian Center for Development and Media Freedoms (MADA) the number of media freedom violations committed in 2024 reached 953 violations. This includes Israeli violations, abuses by various Palestinian agencies in the WB&GS, and violations by social media networks, marking an increase of 12% from 2023. 885 of those were Israeli violations, and increase of 24% from last year. While violations committed by Palestinian agencies amounted to 56, a decrease by 21% from last year. The Center reported 9 violations committed by social media companies and platforms, and 3 violations by other parties.

According to the monthly reports issued by the Ombudsman (ICHR) in 2024, there were 600 human rights and freedoms violations in Palestine. These include: cases of unnatural deaths, complaints of torture and ill-treatment, violations of right to legal proceedings, detention at the governor's discretion, violation of freedom of opinion and expression, peaceful assembly, failure to implement or delay in rulings, assault of public properties and individuals, and administrative detention.



The prosecution of the AMAN Coalition under the Cybercrime Law, 2023



Third: Preventive measures and procedures for promoting integrity and combating corruption

- The Anti-Corruption Commission (ACC) launched the 2025-2030 cross-sectoral national strategy to enhance governance and combat corruption during an event held at the Palestinian presidency headquarters. The strategy was approved by the Council for the first time through the Council of Ministers decision No. (30) on 29/10/2024²².

AMAN believes that approval of the 2025-2030 cross-sectoral national strategy to enhance governance and combat corruption by the government, for the first time constitutes an important step towards its implementation. However, AMAN sees that it is equally important to establish a national framework chaired by the government, with participation by all parties from official institutions, CSOs, the private sector, with the ACC as the secretariat of this body for follow-up on the implementation and evaluation of the strategy. Land authority

- The government began restructuring some non-ministerial government institutions, either by abolishing their legal status and financial independence or by merging them within ministerial institutions that share similar roles and specialization. Examples include the integration of the Risk Prevention and Agricultural Insurance Fund (RP&AIF) with the Ministry of Agriculture (MoA); cancellation of the Independent Bank for Investment and Development; transferring the National Center for Disaster Risk Management (PALDRM) to the Ministry of Interior (MoI), and cancellation of the Co-operative Work Authority. The Council also issued decisions regarding governance of other non-ministerial public institutions aiming to improve their governance in addition to forming new boards of directors, these are The: Palestinian International Cooperation Agency (PICA), Palestinian Consumer Protection Council, Palestinian Land and Water Settlement Authority, Palestinian Land Authority, Palestinian Employment Fund, National Authority for Vocational and Technical Education and Training, General Authority for Industrial Cities and Free Zones, and the Standards and Metrology Institution²³.
- The government worked to rectify conditions of the Palestinian Agricultural Credit institution by reducing its staff number by half. It is also considering ways to integrate the institution in one of the buildings of the MoA and hence saving on rental fees. The Council



The adoption of the government of the national cross-sectoral strategy to enhance governance and combat corruption is a step in the right direction that must be completed and implemented with follow-up.



²² <https://www.wafa.ps/Pages/Details/102823>.

²³ The government communication center reviews the most important reform decisions of the Palestinian 19th government. <https://pmo.pna.ps/ar/article/5499>





More than half of the Palestinian institutions and official bodies did not publicly publish their reports in 2024.

also issued a decision to enhance governance of the Jordanian-Palestinian Co. for Exporting Agricultural Products with a capital of 18 million dollars shared equally between the two governments²⁴.

Public institutions publication of annual reports in 2024

Despite the fact that the 19th government followed suit in publishing decisions on its website with no details or the full text of the decision, some development did occur in 2024, which is publication of a number of annual reports for some public institutions on the website. Examples include the 2023-2024 annual report of the “public authority for civil affairs”, and the 2024 annual report of the “wall and colonies resistance Commission”, in addition to the Council’s publication of reports on the government’s performance regularly, along side a number of special reports, as: the report on the most important reform decisions of the 19th government; a general report on the Israeli genocide in the GS: losses and government interventions, 2024; the one hundred days performance report of the 19th government, and the government complaints report for 2023.

In general, however, there are many public institutions that continue to fail in publishing their reports on their official websites, as of to date, as illustrated below:

Table (3): institutions that published its annual reports on their website in 2024²⁵

No	Institution	Published reports	website
1.	Palestinian Risk Mitigation and Agricultural Insurance Fund	No	Dysfunctional
2.	The Palestinian Agricultural Credit Institution	No	Dysfunctional
3.	The National Authority for accreditation, Quality, and Standards for Higher Education	No	The national Authority for Accreditation, Quality and Type -T
4.	Student Loan Fund for Higher Education Institutions in Palestine	No	/https://www.iqrad.edu.ps
5.	Local Government Units Development and Lending Fund	Yes	https://www.mdlf.org.ps/ar/Home/Index
6.	Palestinian Economic Empowerment Foundation	Yes	/http://www.pneei.org/web
7.	The Standard and Metrology Institution	Yes	http://www.psi.pna.ps/ar/pages/default.aspx

²⁴ Ibid.

²⁵ Conducted visits to the institutions' websites on 5/2/2025



8.	Palestinian Investment Promotion and Industrial Estate Agency (IPIEA)	No	/http://www.ipa.ps
9.	Water Sector Regulation Council	Yes	/https://www.wsrc.ps
10.	The Palestinian National Institute of Public Health	No	Dysfunctional
11.	Cooperative Work Commission	Yes	/https://cwa.pna.ps _final version
12.	Palestinian Fund for Employment and Social Protection for Workers	Yes	https://pef.ps/ar pdf.1719137680246895564
13.	Institute for Gender Policy	No	No website
14.	The Higher Council for the Management of Palestinian Airlines	No	No website
15.	Cultural Heritage Preservation Center	No	/http://www.cchp.ps/index.php/ar
16.	Palestinian Agency for International Cooperation	Yes	/https://pica.pna.ps ANNUAL REPORT 2023 – Palestinian International Cooperation Agency
17.	Compensation Fund for the Removal of the effects of Aggression	No	No website
18.	The Arab and Islamic Funds Authority	No	No website
19.	Council for Higher Education	No	https://www.mohe.pna.ps/Councils-and-Commissions/Higher-Education-Council
20.	Cultural Development Fund	No	/https://www.cdf.gov.eg
21.	The Palestinian Medical Council	No	/https://www.pmc.ps
22.	Palestinian Central Bureau of Statistics (PCBS)	yes	/https://www.pcbs.gov.ps
23.	Higher Council for Public Procurement Policies	No	/https://www.shiraa.gov.ps
24.	The Palestinian National Library	No	/https://www.nlp.ps
25.	Commission of Detainees and Ex-Detainees Affairs	Yes	/http://cda.gov.ps/index.php/ar
26.	Palestinian Alimony Fund	No	https://pmf.org.ps/ar/1/17
27.	The Palestinian Road Accident Compensation Fund	No	/https://sandoq.ps



Some institutions and official bodies either have no websites or their page is dysfunctional.





The public pension authority, the body that manages public employees' funds, does not have an effective website.

It also has not published its annual reports for years, which detail its debts to the public budget as well as its investments.

28.	Land and Water Settlement Authority	No	https://lwsc.ps/section_mun.php?page_id=2
29.	The General Personnel Council	Yes	https://www.gpc.pna.ps/diwan/index.gpc دولة فلسطين / ديوان الموظفين العام
30.	The environmental Quality Authority	No	https://ps.chm-cbd.net/ar/sltt-jwdt-albyyt
31.	Water Authority	No	سلطة المياه
32.	Council for Regulating the Electricity sector	No	التقارير السنوية – www.perc.ps
33.	Palestinian Capital Market	Yes	/https://www.pcma.ps/about_pdf.10998
34.	Official Gazette Bureau	Yes	https://www.lab.pna.ps/ar
35.	The Palestinian Pension Agency	No	/https://ppag.ps
36.	The General Petroleum Corporation	No	No Website
37.	The Public Authority for Civil Affairs	Yes	موقع مجلس الوزراء https://www.palestinecabinet.gov.ps/portal/Reports/2040/1

By examining the reality of transparency in the above-listed institutions, and in particular in terms of its publication of its 2024 annual reports, we noticed that the majority of websites are not user-friendly for citizens to access information related to their work, including their annual reports. moreover, some of them do not have a website despite the institution's importance, such as the "general petroleum authority". In addition, there are some who have not published their report for the past ten years, such as the "pension agency".





Many public institutions issue their annual reports, hence making them available to the public. However, these reports are not uniform and lack clarity concerning achieving objectives set by each institution. This shows the need to prepare a guide that illustrates the format for these reports as well as the necessary mechanisms for accountability of the results.



State of public institutions' commitment to submitting and publishing annual reports

Many non-ministerial public institutions submitted their annual reports to the president in 2024, these are: The Land authority, the Official Gazette Bureau, the Higher Council for creativity and Excellence for 2024, the Central Bureau of Statistics-Palestine Statistical Book for 2024, the Public Prosecution office, the General Personnel Council (GPC), the Palestinian Investment Fund, the SAACB 2023 report, the ACC, Department of Refugee Affairs in the PLO office, 2023 report, and the annual report on complaints in the government departments.



Accountability demands that anyone who assumes a public position must submit an annual report (account statement) illustrating accomplishments, tasks implemented and those that have not been implemented, with justifications for the unaccomplished ones. While the official authorities must hold the person in charge of implementation to account based on what he/she accomplished or failed to do so; not only by taking a commemorative photo for the delivery of the report to the president.

- The Judicial Inspection Department in 2024 carried out 56 inspection rounds; the number of complaints received by the department, for the same period, reached 40. 38 of which were resolved²⁶.

In 2024, AMAN witnessed cooperation by the majority of official parties in terms of responding to letters issued by the ALAC. The letters are concerning advocacy requests submitted to the AMAN by citizens on various issues such as: allegations of possible corruption, administrative and financial violations, or weakness in the integrity system. Most prominent of these parties whose cooperation was remarkable comparing to other public institutions, are: the ACC, SAACB, and the Ministry of Local Government MoLG).

26 Response letter by the Higher Judicial Council to AMAN, on 9/1/2024.



The absence of the supervisory role of the official monitoring bodies due to the Israeli genocide war on Gaza, where the occupation prevented the WB authorities from carrying out this role, has led to the emergence of corruption, particularly in the entry and distribution of aid.

Integrity, transparency and accountability in service provision and distribution of aid handled by official institutions in the Gaza Strip

The genocidal war waged by Israel on the GS since October 2023, led to the complete destruction of the official institutional structure in areas occupied by its army. They also pursued these institutions employees and targeted all efforts aimed at providing services and distribution of aid to the people. These actions paralyzed the role of these institutions and hence led to the absence of their supervisory and oversight role over the on-going humanitarian relief efforts in the sector.

As for the PA, due to the geographical separation between the WB&GS by the occupation, its role in the GS was limited to allocating funds in the PA's public budget to cover salaries of its employees and some expenses related to sectors as electricity, water, health and education. It did not have an active role on the ground to play a supervisory or an oversight role. Therefore, the PA's role was limited to coordination with international institutions and drawing plans, especially those prepared for the "day after" ... i.e., reconstruction and control once the war is over. Or sending some aid to the Strip via Jordanian charity organizations of international ones.

The incapacity of the authorities, whether it's the PA in the WB or the government in the GS, is primarily a result of the Israeli policies that prevented the ability of those in charge or desire to perform oversight and supervisory roles on humanitarian aid operations in the GS during the war. This lack of official accountability led to the emergence of many forms of corruption and the rise of war merchants.

And despite all the above-mentioned, many ministries played and important role in managing aid in the Strip, especially during the early stages of the war, as follows:

The Ministry of Social Development (MoSD)

- Statistics released by the Rafah crossing, before it was closed down by the occupation forces, indicate that the (MoSD) received about 81% of the total aid that arrived through the crossing during the period between 21/10/2023 to 31/3/2024 which accounts for 43% of the total aid that entered through the various crossings.²⁷
- Poor adherence to the specified procedures announced regarding mechanisms for aid distribution, combined with the occupation's destructions of records intended to identify the needy, led to citizens crowding and waiting for long periods of time to receive aid. This resulted in numerous complaints from citizens that include allegations of being deprived from receiving aid, while others may have received more than once. This is in addition to aid being distributed based on party affiliation or personal connections, which led to the influx of excessive aid in the hands of some people who sold it to citizens for outrageous prices. Furthermore, other accusations emerged against entities responsible for the distribution of aid, consisting of employees of local and international institutions, such as distributing

²⁷ AMAN, 2024. Role of the Ministry of Social Development in the humanitarian assistance during the genocide war on the GS.



aid without relying on clear procedures or updated records, but rather on direct personal relationships or interventions by external parties²⁸.

- Weakness was noted in the preparation and publishing of monitoring reports issued by the MoSD or any of its directorates related to the aid distribution process or mechanisms for citizens' complaints. In addition, the Takayas that the Ministry encouraged to establish and had provided it with many food parcels from its own stores and from international aid were operating without an effective oversight or official supervision. This also applies on the majority of parties which work in aid distribution, such as those working with donor countries, not to mention that no reports are provided by official parties²⁹.

The Ministry of Health (MoH)

-As the occupation forces seek to destroy the health system in the GS, by putting it out of services, pursuing, killing and arresting its personnel, the need to treat the wounded and sick abroad became very crucial, especially since there are 20,000 cases in an urgent need of this treatment. However, the Ministry's capabilities and influence in this area were minimal due to the occupation's full control over this issue, hence a very small number of people were allowed to leave the GS for treatment. Furthermore, the medical treatment in the Ministry's head-



quarters in Ramallah and the Palestinian embassy in Cairo, played a limited role in facilitating travel coordination for the wounded and sick with the Egyptian authorities, for reasons related to poor coordination between the treatment headquarters in Ramallah and the MoH in the GS.

-Despite the Ministry's issuing a circular specifying the criteria for cases requiring treatment abroad, as well as publishing lists of names of those qualified on social media platforms, the occupation's obstruction of the communication process and - the geographical distance of major departments from the GS – as the Palestinian embassy in Cairo was the mediating body, led to complaints indicating meddling in the approval of files concerning the wounded and patients within the referral lists. Moreover, the disruption of the Ministry's communication channels re-

²⁸ The previous source.

²⁹ The previous source.



The Israeli policy of starvation and blockade has led to an unprecedented increase in the number of impoverished citizens, accompanied by a shortage of supplies, abuse of power by some merchants and influential figures, exploiting the lack of transparency and accountability.





The spread of bribery, extortion, and outrageous profits by major merchants and intermediaries has become the norm. All of which is carried out under the watchful eye and support of the occupation's officials who are in charge of permits and entry of goods into the Gaza Strip.

duced dissemination of information and transparency of procedures³⁰.

Ministry of National Economy (MoNE)

-The MoNE, prior to the Rafah crossing take-over by the Israelis, tried diligently to regulate and control the process of importing basic goods entering the crossing through big well-known merchants. It imposed price ceilings on goods, set profit margins for importers, determined sales points, as well as monitored sales and markets, and prohibited ministry employees from receiving gifts from importers, merchants, or distributors. However, all these measures faded away with the escalation of the Israeli genocide war on the Strip, and the systematic destruction of its infrastructure, as well as the destruction of the Rafah crossing and hence preventing goods from entering through it and eventually taking control over it and other crossings³¹.

-Under tight surveillance of the Israeli occupation, some trade transactions between Gaza and WB took place. These transactions were limited to select number of traders from the GS who were able to import. However, these traders hired armed men to protect their goods with approval by the occupation, which contributed to increase in cost and thus the rise in prices. In this regard, both, the chambers of commerce, industry and agriculture in the WB and in Gaza were unable to follow up and or prevent these opportunists from taking advantage of the situation. Armed robbery on aid convoys in the GS emerged, as a result that were carried out by armed gangs operating in areas close to locations where the occupation forces are stationed. One example is the UNRWA report that pointed to a robbery on November 16, where a joint UN convoy consisting of 109 trucks carrying food supplies to the people in the GS was subject to organized crime. The majority of content of these trucks, (97) of them was looted, where the drivers were forced at gunpoint to unload the convoy's humanitarian aid³². This indicates the collusion and facilitation of the occupying forces with these gangs in carrying out such crimes.

The government's engagement of CSOs in the formulation legislation and public decisions policies

- A study conducted by AMAN during the first quarter of 2024, evaluating the space provided by the government for Palestinian CS to participate in shaping public policy and in holding officials accountable for implementation³³ of these policies indicated the following:
 1. The process of government's engagement of CSOs in shaping public policy has not reached the level of effectiveness and integration, and hence it cannot be considered a comprehensive and clear adopted public policy. Although not in all departments, it is sometimes limited to listening to opinions on policy drafts, proposed laws, or pre-prepared plans from these entities without involving CSOs representatives in setting priorities or work methodologies.

30 Role of the MoH in the treatment abroad and the process of medical referrals of the injured and patients in the GS. AMAN. 2024.

31 Role of the MoNE and Consumer Protection in the GS during the genocide against Gaza. AMAN. 2024.

32 UNRWA report No. 148 on the situation in Gaza, the West Bank with east Jerusalem included. <https://www.unrwa.org/ar/resources/reports>

33 AMAN. Evaluating the available space allowed for CSOs to shape public policy and accountability for its implementation



2. The degree of openness of the official bodies towards CSOs varied from one entity to another depending on the personality of the official in charge of the institution. Participation of CSOs in shaping policy is usually limited to certain stages and specific sectors, and responds if the subject is related to public opinion or as a result of pressure by donors. Limited as it is, CSO is never involved when the subject is related to budgeting and public financial management or security policies.
 3. Rarely does the government involve CSOs in implementing strategies and plans related to public policies. And more often than not participation is limited to service provision related to specialized sectors such as those provided to individuals with special needs or marginalized segments of society.
 4. The policy on access to public information is considered one of the most prominent challenges still facing CSOs in participating in public policy-making. The successive government have not adopted the Right to information Law as of to date, despite the fact that the initial drafts of the law have been submitted for approval since 2005. This of course, weakens CSOs social accountability capabilities.
- Results of another study conducted by AMAN on “assessment of the readiness of CSOs to participate in public policy making and accountability for its implementation”³⁴ pointed to the main internal challenges facing these institutions in this field, as follows: the majority of CSOs suffer from lack of financial resources/ stable funding for interventions related to participation in public-policy making. Moreover, CSOs participation is limited to attending relevant meetings and gatherings without actively participating in discussions or influencing the policy-making process or contributing to setting its priorities. Also, members of general assemblies and boards of directors provide weak contributions in terms of interventions to those institutions in terms of shaping public policies and or monitoring their implementation.

At the end of 2024, the Ministry of Justice launched an electronic platform for public consultation, the first of its kind in Palestine. The aim is for citizens, CSOs, the private and public sectors to play a role in shaping legislations and public policies while being worked on by the government and prior to approval. The platform is to facilitate individuals' participation in sharing their opinions and ideas using technological means and adapting them to serve this purpose. The platform can be viewed on the following link:

<https://econsultation.moj.pna.ps/#/speakup/main>

****this does not include legislation issued by the President's Office without being prepared or presented to the government.**

The Ministry of Justice launched an electronic platform for public participation concerning legislations issued by the government. However, the President's Office continues to issue legislation without publishing it on the mentioned platform



The Ministry of Justice launched an electronic platform for public participation concerning legislations issued by the government. However, the President's Office continues to issue legislation without publishing it on the mentioned platform, Such as the Competition Law



³⁴ "Assessment of the readiness of CSOs to participate in public policy making and accountability for its implementation". AMAN 2024.



The most important challenges in the security sector remain to revolve around practices that violate the law, and their lack of transparency and accountability systems.

Appointment of senior management officials in the military agencies is not conducted according to the transparency standards. It was noted that the majority of the new officials have been chosen from the presidential guards, which has become an independent fourth branch of the security forces.

- Within its reform program, the 19th Palestinian government pledged to implement its reform plan program with the participation of CSOs in various aspects, such as in the development of public policies and legislations. However, efforts of the government to integrate and involve CSOs did not encompass the mentioned areas. This was observed on the ground during 2024 as the government continued to set policies without engaging CSOs or other stakeholders. Moreover, the government continued to publish on its official page only titles of decisions taken, and not the full text (i.e., no details).

Integrity system in the security sector for 2024

Results of the 2024 Integrity System Index in the Palestinian Security Sector reveal changes in the immunity system for preventing risks of corruption in the sector's agencies. It is worth noting that the index mentioned is conducted by AMAN every two years and relies on 80 indicators related to areas of work of the security sector, as: fields and pillars, regulations governing its activities and practices on the ground. It also relies on the extent of adherence of officials to the set of values that govern their work in protecting public funds, as well as the degree of respect for transparency principles, and effectiveness of the accountability systems at work.

Results of the security sector's integrity System Index.

- 1) The security sector's index earned a "moderate rating" showing a slight improvement from the previous three readings, which points to possible risks/ opportunities of corruption. It also showed that the integrity system of the security sector is still in the infancy stage, hence needs to be seriously worked on to fulfill the conditions and requirements for building an effective integrity system.
- 2) The main challenge facing the security system in the security sector lies in practice, which earned a "moderate rating", while legislations was rated "very advanced". In this regard, it is noted that challenges lie in these areas: those related to the environment of the political system, integrity of governance, its politics and vision of its role as a security sector, and its oversight mechanisms in the absence of the PLC, especially in overseeing the intelligence agencies, and the monitoring and supervision of the sector's budget. Results of other areas showed that while legislations received a "very advance rating", transparency received a "low mark". Both pillars of practice and accountability received a "moderate rating" versus the are of procurement and tenders received an "advanced rating". This is mainly due to having monitoring mechanisms and technology from specialized and internal government bodies, and also because of the security institution "will" to improve the performance of its personnel.
- 3) In general, the index showed a clear deficiency in the secondary legislation, including regulations governing the oversight of the intelligence agencies. It also showed that clear mechanisms to assess the suitability of candidates for leading the sector were also ambiguous.
- 4) The transparency pillar remained weak as some of its indicators received lows ratings, such as: conducting regular consultations with the public on security policy and strategy; limiting access to information on expenditures of the intelligence and preventive security



agencies; special allowances for civilian and security employees; lack of disclosure to the public and CSOs of the majority of items in the security budget before approval.

- 5) No government system was issued to classify/ categorize documents that define mechanisms for dealing with security and government information.
- 6) The corruption risk management in the security sector needs further improvement in order to better assess the challenging environment that provides corruption opportunities in the sector. One way is to conduct periodic evaluations to benefit from the results of the integrity index when developing new policies and planning, especially when preparing the national strategy for the sector.

Despite development and approval of structures and job description for each position, criteria for appointing security officials at the senior administrative level such as heads of military agencies and bodies, remain limited. As is stands, these appointments are carried out without relying on objective standards by an external committee, or an announced criterion generally applied to selection for these positions. Moreover, partisan favoritism is still influential despite efforts to separate the security agencies from political organizations. In addition, it was noted that the majority of the newly appointed officials are selected from the president's guards' agency, which has become an independent body from the national security agency³⁵.

Policies for rebuilding the organizational structure of the security agencies to correct the inverted employment pyramid remain at a standstill.

The restructuring of the security sector has become a model for the inverted pyramid, as the higher ranks continue to form a disproportionally higher percentage compared to the lower ranks. Roots of this dilemma date back to reasons related to the circumstances in which the security apparatuses were established. Reform efforts to overcome the inflation in ranks and the fundamental imbalance in the administrative hierarchy of the security institution included the issuance of the Law No. (9) of 2017 on early retirement for the Palestinian security forces, in addition to providing incentives for retirees and recruiting individuals without university degrees to regulate promotions³⁶. However, these policies did not achieve the desired results because the interventions often were late in terms of time, and also due to the reluctance of senior officials to take early retirement, while willingness of low-ranking personnel such as soldiers, to take retirement increased, hence adding insult to injury”.

The foundations and criteria for promotions established in the legislation led to a multiplicity and contradiction of interpretations of the law. This is due to legislations that focus on conditions relating to the years of service or seniority, without considering competence and professional merit for promotion, in addition to the lack of enforcement of the executive regulations of relative legislations; in particular, the Palestinian Security Forces Service Law of 2025. Furthermore, it also led to exploitation of legal gaps within the law to manipulate

35 The security sector's integrity index. AMAN. 2024.

36 The dilemma of Rank Distribution of Employees in the Palestinian Security Forces. AMAN, 2019. Ramallah, Palestine. P. 5-6



In order to earn credibility and legitimacy for leaders and officials in the security sector, it is necessary to adopt a policy of openness with citizens by sharing the sector's plans and strategies.

Efforts to reform the inverted hierarchical organizational structure pyramid remains at a stand-still.





The data provided by the ACC on the corruption committed by members of the security agencies is limited and does not indicate any referrals to the public prosecution or to the Corruption Crimes Court

According to the government complaints report, there were 328 complaints, submitted by citizens and received by the security agencies, against the security services' personnel.

granting promotions; lack of adherence to promotion's conditions stated in the abovementioned law; failure to activate the approved service solutions stipulated in the law that prevent increase and accumulation of number of officers of any military rank, especially ranks of major, colonel, brigadier, and major general, where many former political prisoners were hired. Moreover, there is absence of a selection policy that is based on actual need for specializations and technical skills required for the development of the security apparatuses. This proves failure of the followed policies to solve the issue of salaries and discloses the dire need for adopting other mechanisms for institutional reform of the organizational structure of the security agencies³⁷.

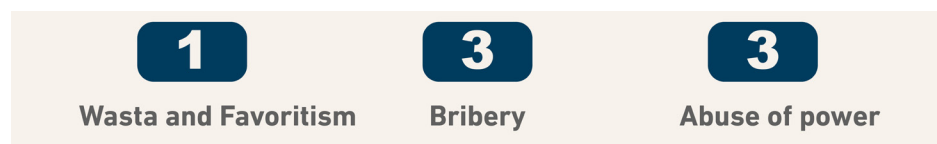
Pursuing and criminalizing corrupt individuals in the security sector, 2024

Distribution of complaints and reports received by the ACC against members of the security agencies ³⁸

- The number of complaints and reports received by the ACC against members of the security agencies reached 11, as of December 31, 2024. Four of these are not of the ACC specialization, according to the Anti-Corruption Law.
- Suspicions of corruptions cases were as follows:

Military Rank	Preliminary Diagnosis	Complaints' results
Lieutenant Colonel	Wasta & Favoritism	Retainment of the complaint
Lieutenant Colonel	Abuse of power	Under investigation & Inquiry
Major	Abuse of power	Under investigation & Inquiry
Major	Bribery	Under investigation & Inquiry
Major	Bribery	Referred to other competent party
First Lieutenant	Abuse of power	Under investigation & Inquiry
Lieutenant	Bribery	Under investigation & Inquiry

Data indicates that in 2024, there were seven complaints and reports connected to the security divided as follows:



³⁷ The dilemma of Rank Distribution of Employees in the Palestinian Security Forces. AMAN, 2019. Ramallah, Palestine. P. 20-21

³⁸ Response letter by the ACC to AMAN entitled: Complaints and reports against members of the security agencies, dated 20/3/2025.



Integrity system in the local government units (LGU) and joint service councils

The year 2024 witnessed a significant increase of military aggression by the Israeli occupation forces against all Palestinians, including assaults against LGUs in cities and villages, which threatened civilian lives and weakened the ability of LGUs to secure basic needs and services, relief, shelter, and tasks assigned to them by the Palestinian legislator.

Furthermore, weakness in governance was one of the most prominent challenges observed this year, affecting the operations of LGUs, in addition to the oppressive practices of the occupation forces and settlers.

Weak transparency and accountability

In its related issued reports and studies, AMAN pointed out to a decline in transparency in the work of some LGUs.

AMAN's studies and the SAACB reports confirmed the following in regard to the integrity and anti-corruption system in some LGUs:

- Many LGUs continue to suffer from weakness in their internal control systems, such as the absence of effective mechanisms for monitoring and following up on financial and administrative performance, which leads to an increase in opportunities for favoritism, nepotism and abuse of power by some. Moreover, reports of the ACC and the public prosecution for anti-corruption clearly indicate this...as LGUs constitute the second category in terms of the number of complaints and reports received, after the government sector.
- Violations in appointments and hiring: hiring employees without applying legal procedures or possessing the required qualifications, which in turn affects the efficiency of performance.
- Shortcomings in revenue collection: failure to fully collect dues, fees, and taxes, which leads to financial losses that affect service delivery.
- Lack of adherence to development plans: implementing projects without having clear strategic plans or feasibility studies, which leads to waste of resources.
- Violations in contracts and purchases: concluding contracts without following legal procedures or transparency, which opens the door to corruption.
- In 2024, the Council dissolved a number of LGUs, namely: the Sanour village council in the Jenin governorate; Beit-Our council in the Hebron governorate, and the Biddia council in the Silfeet governorate. Dissolving of these councils was attributed to reasons related to administrative and financial issues.

AMAN conducted a series of integrity system studies on the integrity system in several joint-service councils during 2024, in order to assess the governance environment in these councils concerning the key actors in terms of integrity values and transparency principles, as well as the effectiveness of the systems of oversight and accountability, a transparency index



Employees and workers of LGUs constituted the second highest number of complaints referred to the Anti-Corruption Court, coming after the public sector.





Abuse of power in appointments, procurement contracts, and conflict of interest has been the most prominent form of corruption in LGUs. Moreover, LGUs do not apply on their councils' members provisions of the CoC

was implemented on these LGUs; following are the conclusions reached³⁹:

Regarding Adherence to the integrity values

There are no specific codes of conduct (CoC) for heads and members of the councils. Also, the CoC for LGUs employees and joint service councils, issued by the Council of Ministers (Decision No. (8) of 2023, was not activated. Moreover, systems to avoid conflict of interest and gift acceptance were also weak, in addition to lack of transparency in announcing policies related to public procurement controls, especially in purchases that do not require competition, which increases chances for conflict of interest and biased selection practices of suppliers.

Regarding the principles of transparency

It became obvious when reviewing the legal framework regulating these councils and their performance on the ground, that there is weak commitment to the principles of transparency in many procedures conducted, including failure to hold public meetings for their general assemblies or administrative bodies. In addition, there's no stipulation concerning the publishing of decisions, minutes of meetings, or agreements/contracts issued by the councils. This also applies to the councils' budgets, annual administrative and financial reports, sources of funding, revenues, external audit reports, strategic plans, or publishing tenders and or purchase requests on the public procurement portal. Moreover, these councils do not have websites with the exception of two out of 17 of them. Therefore, the overall ranking of the evaluated councils fell within the "acceptable" category at a low level, which is not sufficient to earn them the required level of disclosure and transparent.

Regarding accountability systems

The nature of the governance system of the joint service councils remains unclear, and appears to be closer to the operational system of non-government organizations (NGOs) in terms general assemblies and boards of directors. However, the charitable organizations law does not apply to them. On the other hand, it is possible to leverage the services they provide to become profitable, but they do not fall under commercial/profit organizations.

Management of public funds

In 2024, the Israeli occupation continued to steal the Palestinian clearance tax revenues (Maqassah). In this regard, the occupation officials, unilaterally, continue to justify deductions from these funds for electricity, water, sewage, and medical bills under the item "net lending", in addition to the on-going deduction of (53) million shekels (NIS) as allowances for families of martyrs and political Palestinian prisoners monthly. It also deducts an estimated 275 million NIS monthly since the it launched its genocide war on the GS, as part of its separation policy between the WB and GS, in addition to deducting amounts, based on Israeli courts' decisions,

39 A study on integrity, transparency, and accountability in joint service LGUs councils: the INS in the joint service council for solid waste management in the Ramallah and Bireh governorate. AMAN, 2024. Look also: study on: indicators of the NIS in the joint service councils: the joint council for planning and development in Eastern Bethlehem region as a model, and the higher joint council for solid waste management in Bethlehem and Hebron governorates, as a model. AMAN. 2024. Also, the transparency index report in joint service councils 2024, AMAN. 2024.



as compensations for “Israeli” citizens. Moreover, the occupation authority fails to comply with payments of departure tax and fees paid by Palestinians, but taken by the Israelis at border crossings like the karama crossing to Jordan. The amount of funds deducted monthly, since February 2019 until the end of August 2024, reached 7.26 billion US dollars⁴⁰. This led to decline in the revenues of the PA, doubled the public budget deficit, exacerbated the on-going financial crisis, and weakened the implementation of the reform agenda that aimed to improve the management of public funds, bringing the financial gap in the public budget for 2024 to (6.8) billion NIS⁴¹.

Contrary to the Public Budget Regulation Law No. (7) of 1998, Law No. (4) of 2024 was issued concerning submission of the 2024 draft public budget set for the 30/3/2024. The new law granted the MoF the authority to collect revenues and to continue spending with monthly appropriation at a rate of (1/12), one-twelfth for each month, from the past year’s budget, with a date no later than July 31st , 2024. This was all due to the failure of submitting the draft budget law for the 2024 fiscal year within the specified legal deadline.

Practically speaking, the budget was approved on July 22, 2024, through the Decree Law No. (9) of 2024, regarding the public budget for the fiscal year 2024. This decree was passed in the absence of the legislative council which was dismantled by a decision of the Constitutional Court without adhering to the condition of general elections. (i.e., the public budget was approved after 7 months from the start of the fiscal year 2025), carrying with it implications of violating the governing regulations for preparing and approving of the public budget.

The 19th government launched its work plan, which included the axis of public finance, financial sustainability, and economic stability. The program indicated that the government will focus its efforts on stabilizing and consolidating the financial situation and its impact on the stability of the economy through⁴²:

- Preparing and implementing a comprehensive plan for public finance reform that includes essential elements such as financial realization, fiscal responsibility, budget transparency, expenditure management, debt management, and ensuring alignment of these measures with economic recovery policies.
- improving revenues by rationalizing expenditures, reducing financial leakage, including the necessary reforms in the income tax law, enhancing electronic payment mechanisms, empowering local government bodies, strengthening and improving public financial transparency, and realization and regulating the water and electricity service sectors.
- setting priorities for expenditures and payments, foremost among them is the right of public employees’ monthly salaries, and the private sector’s suppliers (settling arrears), to ensure the continuity of essential services.

The Palestinian government also launched at the end of November 2024 the national program

⁴⁰ <https://www.wafa.ps/Pages/Details/103399>.

⁴¹ Decision by Law No. (9) of 2014, regarding the public budget for the fiscal year 2024.

⁴² The 19th government program, presented by Dr. Mohammad Mustafa to the president. Published by Wafa news agency on 28/03/2024. <https://www.wafa.ps/Pages/Details/92667>.



The mere existence of the occupation and its constant expansion of its policy to plunder and confiscate Palestinian funds significantly increased the budget’s deficit in 2024.





The government continues to lack commitment to prepare and issue the public budget within the time-table specified in the law

for development and advancement, 2025-2026, which includes four key pillars for development and enhancing institutional performance that aimed at taking a set of necessary measures... with the financial policy and public financial management being first:

- Rationalizing public expenditures.
- Enhancing local revenues.
- Achieving financial sustainability⁴³.

Tracking transparency of the public budget ⁴⁴

The Civil Society Team for Transparency of the Public Budget (Civil Team) tracked the extent of compliance of the government with the international standards necessary to achieve transparency of the public budget, as defined by the International Budget Partnership (IBP) initiative, which consists of at least 8 essential documents. Apparently, the government had committed to six of them, one of which was only partially published while two were not published at all, as illustrated below:

Document	Published	Unpublished
Pre-budget statement	Yes	
Budget summary		No
Adopted and approved budget	An abridged form was published	
Citizen’s budget	Yes	
Periodic quarterly and monthly reports	Yes	
Semi-annual report		No
End of the year report (closing statement for 2022	Yes	
The 2022 audited report	Yes	

Despite improvement in the transparency of the 2024 public budget, basic standards for publication were not fully adhered to in terms of comprehensiveness and quality of the data, adherence to publishing deadlines, as well as access to the data. In this regard, the proposed budget summary was not published, nor was it presented to CSOs for discussion, which is contrary to the current government’s commitments to adopt an open and participatory approach. The approved budget law was published on the MoF’s website in a summarized form, without providing details of budgets of the different centers of responsibility, or revealing aspects of the budget. As for the citizen’s budget, it was published on the Ministry’s website in august. However, according to best practices, it was to be published at the same time of the budget’s approval, in addition to including access and feedback mechanisms. However, it was only published with no announcements in the local papers, radio stations, or social media means, hence

43 The national development and advancement program, 2025-2026. P. 15.

44 Performance report of the public budget for the 1st half of 2024; Civil Society Team for Transparency of the Public Budget. AMAN. 2024



it did not achieve the desired goal of outreach and accessibility mechanisms.

On the other hand, the 2024 semi-annual report was not published in accordance with required criteria. The MoF publishes a cumulative mid-year report, which does not meet the conditions and criteria of a semi-annual report. Such a report is required to include a performance analysis for the first half of the year, as well as the specific policies for the second half, among other requirements. Moreover, the 2022 audited SAACB report what was published along with many reservations that are no different from those provided for audited reports of the last three years.

Indicators by which the Civil Team monitored transparency of the 2024 public budget revealed the following:

- The current government espoused the same commitments adopted by previous governments regarding the reform of revenue system, noting that a draft law on the value added tax was prepared during last year, and was discussed several times with CSOs representatives. Based on that, the Law by decision No. (26) of 2024 was issued⁴⁵. Despite all this, no amendments have been made regarding other tax laws, such as: amending the income tax law; issuing a customs decree law or a property tax decree, or granting tax exemptions.
- Public expenditures have been slightly reduced, a step in the right direction. However, far more cuts need to be taken, especially in key areas such as net lending and the salary and wage item.
- Increase in the budget deficit means increase in the public debt. In this regard, the total obligations on the government have exceeded 43 billion NIS, which is an unprecedented amount that threatens the government's ability to meet its commitments. It also requires taking serious measures to address and prevent further accumulation.
- The decrease in operating expenses incurred by the MoH, which includes purchasing services, medicines, consumables and laboratory materials from outside the Ministry in 2024 compared to 2023, negatively affects the quality and service provision to citizens. In addition, the reduction of medical transfers is supposed to be linked to the development of the government's health services. However, the 2024 financial data does not reflect an increase in developmental expenditures, rather the actual amount is less than what was estimated.
- Reduction in spending on the Ministry of Social Development continued as a result of the cut in allocations for the cash assistance program and disbursement of only two of the four payments required. Of these, one payment was disbursed in full in august 2024, and the other was divided over November and December, 2024. Moreover, the cash assistance program in the GS was not regulated since the beginning of the genocide war began; relief payments were disbursed. The MoSD' budget for 2024 accounted for 3.3% of the total expenditures.
- A rise in the budget's deficit is noted, which means an increase in public debt. In this

⁴⁵ Law by decision No. (26) on the added value tax. The official gazette, No. 30, on 31/12/2024.





The on-going deficit and the increase in financial obligations on the government exceeding 45 billion NIS, threaten its ability to meet its commitments, especially the debt owed to the Pension Fund, which has reached nearly 15 billion NIS.

regard, the total financial obligations of the government reached more than 45 billion NIS, which is an unprecedented amount that threatens the government's ability to meet its obligations. Therefore, it is necessary to put serious plans in place to address this issue and stop debt accumulation.

- The decrease in the operational expenses incurred by the MoH include purchasing services/ outsourcing, medicine, consumables and laboratory materials leave their affects on the service provision to citizens. Moreover, reducing working days also negatively affect the quality of service given to patients. In addition to that, reducing medical referrals is assumed to be linked to the development of services. However, the financial data does not show any tangible development in these services.
- Reducing spending on the MoSD due to cuts in allocations for the cash assistance program, and the disbursement of two payments instead of four is disturbing and harms poor families first and foremost, as the Ministry's budget for 2024 accounted for only 3.3% of total expenditures.
- Due to the financial crisis, the 2024-2025 school year began with only four days of in-person attendance in public schools, while the fifth day was designated for work tasks. This will most definitely will affect the quality of outputs of the educational system in Palestine, and exacerbate the issue of educational loss. Moreover, it will reinforce social class differences in education, in addition to contradicting the principle social justice, especially since private schools continue to operate fully, while public schools operate at 80% capacity.
- Although financial and administrative reform were part of the whole package of reform, including forming a committee to review expenses of the sector, no sign of progress in reducing those expenses has been noted.

The status of partnership in the management of public funds

Ever since the dysfunction of the PLC in 2007, the public budget lost a key pillar of its approval and adoption process (i.e., the discussion and approval by representatives of the people. This is contrary to the Palestinian Basic Law, particularly articles 60 and 61⁴⁶, and to provisions of the Law No. (7) of 1998 on regulating the public budget and financial affairs⁴⁷.

It is of vital importance that the government adopt a participatory approach with CSOs in preparing the public budget and managing public funds, especially in the absence of the PLC; the body in charge of approval and monitoring of implementation the budget.

Operational expenditures and its rationalization

The 19th government launched the rationalization plan that encompassed a series of measures, including: the cessation of any benefit or financial allocation not provided for in the laws and regulations; rationalize and control spending in ways that serve the public interest; enhance development; maintain quality of government services provided for citizens; stop purchases of

⁴⁶ The Palestinian Basic Law, Articles 60 & 61.

⁴⁷ Law No. (7) of 1998 on regulating the public budget and financial affairs.





The SAACB’s audit report continues to express reservations regarding the financial statements.



furniture for government institutions; control spending of the use of mobile phones by public employees;

Rationalize spending of printed materials; advertisements; office supplies within government institutions; control travel missions for international conferences and forums with a maximum of two persons per mission; regulate the use of government vehicles; stop the rental of new government buildings; organize employment and contracting in the public sector; and instruct all government bodies to use the unified electronic portal for public procurement⁴⁸.

All of the above-mentioned are considered good measures that enhance rationalization of public expenditures. By the end of October 2024, the actual operational expenditure item, ‘goods and services’, reached 2.1 billion NIS⁴⁹, while during the same period in 2023, it reached 2.5 billion NIS⁵⁰.

Despite the achieved rationalization of the operating expenses, more measures need to be taken, especially since this item is considered flexible where more spending rations can be applied.

At the practical level, the government did achieve some success in rationalizing expenditures, and has worked on the cancelation and merging of government institutions. It also succeeded, relatively, in getting additional external funding, specifically from the World Bank, the European Union, and Saudi Arabia during 2024. However, there is a long way to go before achieving substantial financial reform that is can be seen in the public finance figures in a significant way.

Especially the need to restructure the public sector, both civil and security, in order to streamline the necessary professional operational framework and reduce the salary bill. And since this item pertains to the main sectors, it drains the largest percentage of the bill-specifically in regard to security, education and health, as illustrated below:

Million NIS	2018	2019	2020	2022	2024
Interior &National Security	2,843,450	3,342,765	3,395,448	3,685,347.32	4,009,320.16
Education	2,689,358	3,161,397	2,766,329	3,475,867.63	3,663,215.33
Health	1,683,657	1,784,499	1,846,518	2,432,378.68	2,399,728.01
Total	7,218,483	8,290,680	8,010,315	9,595,615.63	10,074,287.5

Source: The Ministry of Finance

The national strategy for public funds management

- Achievements are very limited and specifically confined to an increase in revenues and rationalization of some expenses. Therefore, it is necessary to seriously address important areas such as: the civil service system, pension law, debts and salaries of the pension and retirement fund, and arrears owed to service providers. user-friendly

48 Office of the Prime Minister, the government communication center reviews the most important reform decisions of the 19th Palestinian government. Published on 2/12/2024. <https://pmo.pna.ps/ar/Article/5499>

49 The cumulative monthly report for October 2024, issued by the MoF on 1/12/2024.

50 The cumulative monthly report for October 2024, issued by the MoF on 18/12/2023.



Abuse of power, favoritism, nepotism, and bribery constituted the most prominent forms of corruption crimes in 2024, according to the ACC data and citizens' opinion.

Money laundering crimes are considered limited in Palestine

Fourth: Criminalizing and Prosecuting Corruption and the Corrupt

Cases related to suspicions of corruption received by the ACC in 2024

- 670 complaints and reports were received by the ACC in 2024, 91 of them were rejected due to lack of jurisdiction, while 709 cases were passed-on from 2023, bringing the total number of complaints and reports to be processed by the Commission in 2024 to 1379⁵¹.
- The above-mentioned suspicions of corruption cases were distributed as follows: abuse of power, forgery and counterfeiting, wasta and favoritism, embezzlement, bribery, lack of disclosure of cases of conflict of interest, collusion while performing duty, illicit gain, and abuse of trust, as illustrated in the table below:

No.	Suspicious of corruption category	No. of complaints & Reports	Ratio
1.	Abuse of power	577	86%
2.	Forgery and Counterfeiting	25	4%
3.	Bribery	12	2%
4.	Wasta & favoritism	11	2%
5.	collusion while performing duty	10	1.5%
6.	Embezzlement	4	0.5%
7.	Abuse of trust	4	0.5%
8.	Conflict of Interest	3	0.5%
9.	Illicit gain	1	0%
10.	Not under jurisdiction	23	3%
Total		670	100%

According to the 2024 citizens' opinion poll, respondents believe that the most prominent and most prevalent forms of corruption are: wasta and favoritism, embezzlement of public funds, abuse of power, bribery and abuse of trust by an 18%, 16%, 14%, 13%, and 12% consecutively⁵².

- During 2024, the ACC referred a total of 32 out of 647 cases to the Anti-Corruption Prosecution, which accounts for 5% of the total. The prosecution followed up on 31 cases, while the number of cases referred from prosecution to the judiciary amounted to 35 cases⁵³.
- There was only one file related to the implementation of the Anti-Money Laundering Law

⁵¹ Response letter sent by the ACC to AMAN, on 19/1/2025.

⁵² See: AMAN 2024. Citizens Opinion poll on the status of corruption and combating it in Palestine. p. 25
استطلاع الرأي العام: حول واقع الفساد ومكافحته في فلسطين 2024 (aman-palestine.org)

⁵³ response letter sent by the ACC to AMAN, on 19/1/2025.



and followed by the prosecution in 2024; while two cases were referred to competent courts during the same period.

Following is the amount of money obtained from acts of corruption in 2024 and the amounts recovered⁵⁴:

No.	Criminal file number	Currency	Amounts obtained by corruption acts	Amounts recovered from stolen money
1.	2023/39	NIS	260,916	50,000
2.	2023/14	NIS	1,041,568	//
3.	2024/06	NIS	160,000	160,000
4.	2024/17	Jordanian Dinar (JD)	40,992	24,002
.5	2024/01	NIS	15,000	//
	Total		() 1,477,484 (JD) 40,992	(NIS) 210,000 (JD) 24,002

According to the ACC data, the distribution of corruption suspected cases across sectors indicates that 88% of them were among the public sector and LGUs employees. Of that, 6% among CSOs employees; 2% among the private sector employees, while the remaining percentage was distributed among the various sectors:

Distribution of complaints and reports received by the ACC in 2024, per sector⁵⁵

Sector	No. of complaints & Reports	Percent-age
Public institutions	353	53%
LGUs	237	35%
CSOs	43	6%
Private sector	11	2%
Educational institutions and Re-search centers	17	3%
Not subject	6	1%
International institutions	2	0%
Tasked with providing a public service	1	0%
Total	670	100%

Noted in the table below; the larger number of complaints and reports provided by the ACC that

54 response letter sent by the ACC to AMAN, on 19/1/2025.

55 response letter sent by the ACC to AMAN, on 19/1/2025.



The public sector and LGUs account for the majority of suspected cases of corruption, according to the ACC, the Anti-Corruption Prosecution and Court, as well as the public opinion poll conducted by AMAN.





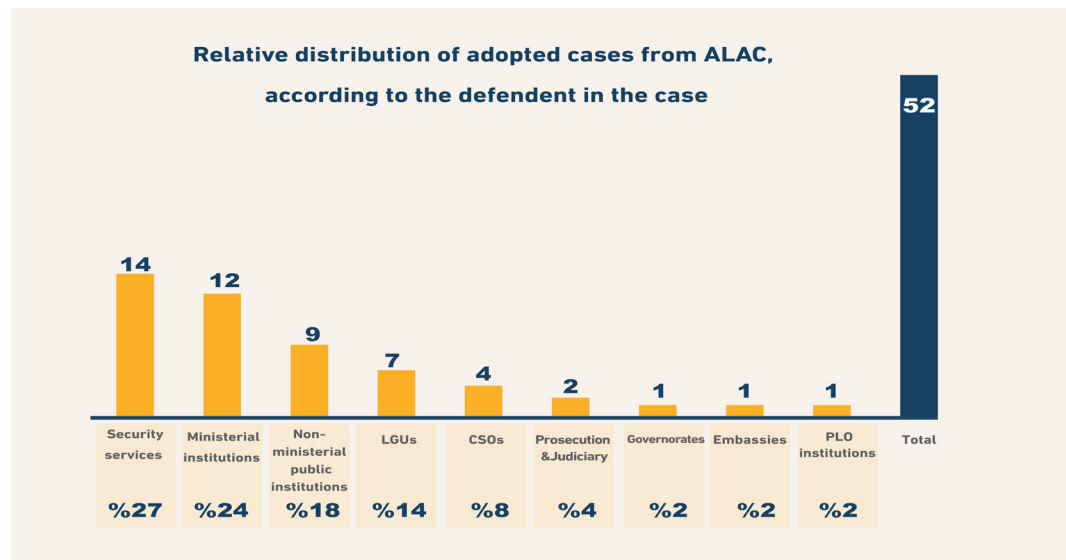
The rise in cases of suspected corruption among high ranking and first category employees according to the ACC data, constitutes 16.5% of the total complaints submitted in 2024, where as in 2023, it was 12%. This is confirmed by results of the 2024 public opinion poll conducted by AMAN.

cases of corruption suspicions are concentrated in the in the public sector with ratio of 53% of the total, versus 35% in LGUs. Also noted, the increase of this percentage in 2024 in comparison with 2023, where it accounted for 45%, while this percentage decreased in LGUs from 2023 to 44%, while the rest of the sectors and parties accounted for 12% of the total.

The number of complaints and reports concerning the senior category (rank of ministers, PLC members, high ranking and first category employees) accounted for 16.5% from the total number (670) complaints and reports received by the ACC. This percentage is higher than it was in 2023, when it reached 12%.

On the other hand, in 2024, the advocacy and legal advice center in AMAN followed up on approximately 51 complaints with the competent parties. 73% of those complaints were related to ministerial and non-ministerial bodies, the security apparatuses, the public prosecution, LGUs, 14%, and CSOs, 8%. The remaining percentages were distributed among embassies, governorates, and PLO institutions.

Relative distribution of cases as adopted by the defendant party



The above figure shows names of institutions accused by citizens of suspected corruption and those related to weakness in the integrity, transparency and accountability systems. In this regard, the security services took first place with 14 cases against it, accounting for 27%. The majority of complaints against it were in relation to the “security clearance” required for employment. As for ministerial institutions, cases against them accounted for 24%, which is lower than last year, where it reached 37%. These on-going complaints against ministerial institutions indicates a weakness in their adherence to the values of integrity, principles of transparency, and systems of accountability in the public sector. It is followed by percentage given to non-ministerial public institutions with 18%; LGUs with 14%. LGUs also seem to suffer from the same weakness, in addition to poor monitoring over their institutional performance by the official parties in charge.

CSOs percentage of the cases followed by ALAC reached 8%, followed by the prosecution and



judiciary with 4%, and governorates, embassies and the PLO institutions with 2%⁵⁶.

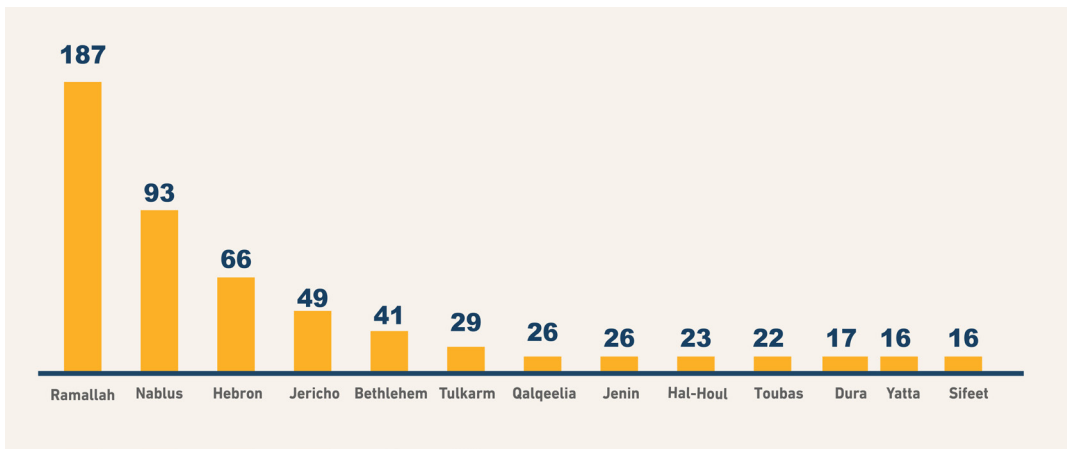
In the meantime, the 2024 public opinion poll mentioned revealed 49% of respondents see that the sector most susceptible to corruption is official government sector, and in particular, those who hold senior positions in (ministries and security agencies). It is followed by CSOs and charities with 21%; the private sector 15%, and LGUs with 14%.

Cases relating to suspicions of corruption at the public prosecution in 2024

According to the prosecution's 2024 annual report, the following crimes are classified among the most serious offenses according to the legal characterization of the charge:

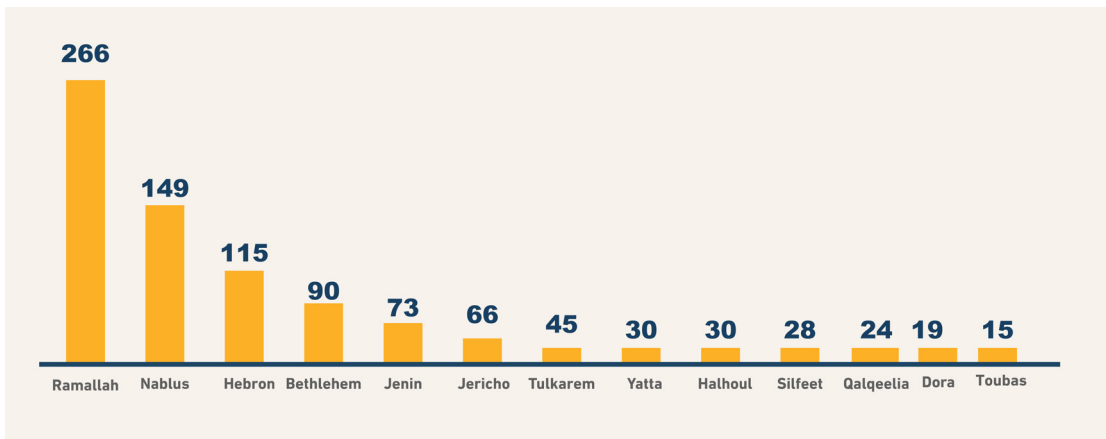
Cases of abuse of trust

There are (611) cases of abuse of trust provided by the prosecution during the year, distributed as follows:



Fraud cases:

950 cases reached the prosecution office in 2024, distributed as follows:



56 The Advocacy and Legal Advice Center, AMAN. 2024.



Complaints by citizens continue regarding some official institutions requirement to obtain a “security clearance certificate” from the intelligence and preventive security agencies, as pre-requisite to obtain professional licenses or employment.

Breach of trust and fraud are the most serious economic cases for the public prosecution, especially in Ramallah, Nablus and Hebron

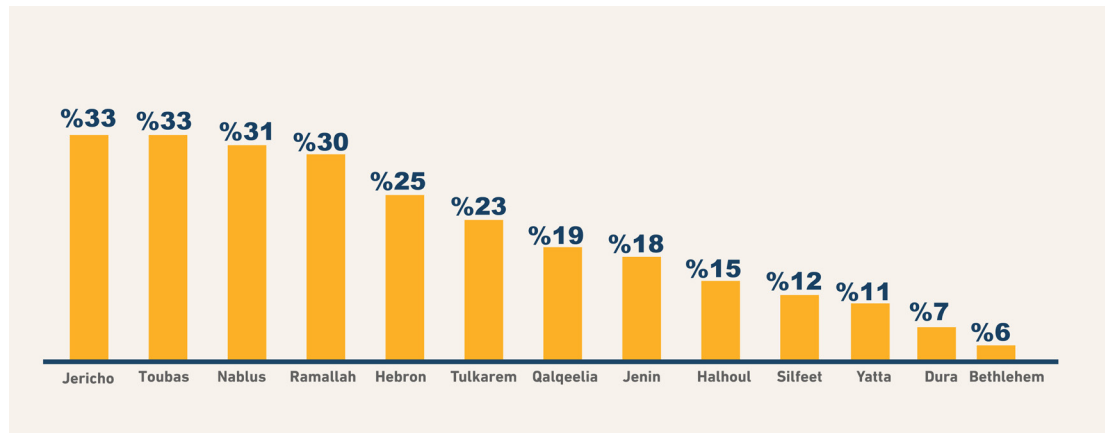




Criminal Enforcement Department:

- The number of executed cases processed and received during the year was (46,698) cases.
- The number of executed penal enforcement cases during the year reached (10,491) cases, with an achievement rate of (22%).

Percentages of criminal enforcement cases in 2024, according to governorates prosecutors:



The most prominent accusations received by the 'economic crimes prosecution' in 2024, according to charge:

- Violation of the Anti- Money Laundering and Terrorism Financing Law, **31**
- Tax evasion **12**
- Violation of the provisions of Customs and Tariff Law, **64**
- Violation of the provisions of the Trademark Law, **4**
- Violation of the provisions of the Public Health Law **12**
- Violation of the Consumer Protection Law, **62**
- Violation of the mandatory technical instructions/Palestinian specifications and standards, **25**
- Violation of the environment provisions, **121**
- Violations of the provisions of the Colonies Products Law, **5**
- Violations of provisions of the Agricultural Law, **56**

The state of procrastination in implementing penal rulings continued to be carried out, with a completion rate of only 22%.

Crimes that violate the Consumer Protection Law, Customs and Tariff Law, and environmental crimes accounted for the largest percentage of the total economic crimes.





Corruption crimes prosecution

- Investigative Cases referred to the corruption crimes prosecution (CCP) unsolved from previous years numbered 297.
- The number of cases received by the CCP in 2024 was 44 investigative cases.
- the number of cases resolved from the total cases handled by the CCP during the year was 57 investigative cases.
- 35 cases were referred to the CCC.
- 3 cases were referred to other prosecutions due to lack of jurisdiction, and one case was added to a different case.
- 18 cases were retained due to lack of evidence of crimes.

Number of cases received by the CCP in 2024, as Per sector

- Public sector- 23
- LGUs and local committees -19
- Charitable organizations – 1
- Expers and evaluators -1

In 2024, 12 rulings were issued, including 8 convictions, 2 acquittals, 1 case dismissal and 1 lack of jurisdiction. The amount of funds ruled to be refunded as collection and fines, as well as recovered money gained through corruption crimes accounted for 2,344,052 NIS and 41,042 JDs⁵⁷.

Number of corruption crimes cases received and passed on from previous years, in 2024

Unresolved cases from past years	Cases received	Total of new and old cases from previous yrs.	Resolved cases	Cases passed on from previous years
253	44	297	57	240

⁵⁷ Public Prosecution of the State of Palestine, 15th annual report, 2024. Ramallah, Palestine. p. 97.



Cases received by the corruption crimes prosecution, as per sector

Sector	No.
Public sector	23
LGUs & Local Committees	19
Charitable Organizations	1
Experts and Evacuators	1
Total	44

Individuals accused of corruption crimes:

The number of people accuse of corruption in 2024 reached 85 individuals; 94% of them were males and 6% females.

Number of individuals accused of corruption according to gender

Sex	M	F
Number	80	5
total	85	

Cases and files before the Anti-Corruption Court ⁵⁸

2024 witnessed the referral of 35 files by the anti-corruption prosecution to the anti-corruption court, in addition to 118 cases from previous years, of which 12 cases were decided out, which reveals an accumulation and slow progress in resolving cases. The reason for the slow issuance of judicial rulings is the disruption of freedom of movement between governorates in the WB, which is due to the occupation's road blocks between the various cities of the WB, in addition to its aggression on the GS.

Corruption cases in the Anti-CCC, 2024	No.
Number of referred cases to the Court	35
Number of cases from previous years	118
Number of cases with issued rulings by the Court	12



⁵⁸ Response letter sent by the Higher Judicial Council to AMAN, on 26/2/2025.



The Court ruled on 12 cases in 2024. Among them were 3 absentia rulings against defendants who fled from justice.

Data submitted to the CCC by the prosecution in 2024 showed that the main charges related to corruption crimes focused on: forgery, whether forging official or personal documents; abuse of trust; obtaining illicit gain; abuse of power; embezzlement; abuse of position; bribery; colluding while on duty; conflict of interest⁵⁹.

The public sector accounted for the highest percentage, (57.2%) of the total cases received by the court from the public prosecution. While the percentage of cases received by LGUs was 31.4% versus CSOs percentage of cases of 11.4% of the total cases received by the court. The table below shows that the vast majority of the accused from the public sector are from lower rank jobs, and only one case from the higher rank positions.

Cases submitted to the CCC in 2024 according to sector and job title

Place of work			Description “grade” position					
Public sector	LGUs	CSOs	Public sector			LGUs		CSOs
			Minister or Minister’s rank or head of an institution	General director or higher	Employee Manager or lower	Local Council member	LGU employee	Board member or charitable org. employee
20	11	4	---	1	19	3	8	4

59 Response letter sent by the Higher Judicial Council to AMAN, on 9/1/2024.



94% of the corruption cases that are under considerations by the Corruption Crimes Court are committed by males.

35 corruption cases out of 341 were referred by the public prosecution to the Corruption Crimes Court





The Waqf Ministry does not rely on sufficient publication of data relating to its management of revenues and closing accounts.

The Israeli occupation authorities, represented by their civil administration on two-thirds of the oPt, exploit their authority to transfer crushers from inside “Israel” to the WB, regardless of the resulting health, environmental, and agricultural harm.

Fifth: Issues in the spotlight

Management of the Islamic Waqf revenues in Palestine continues to lack transparency

Assets and properties of the Islamic Waqf (endowments) are considered part of the community wealth and public resources. Hence, they can be employed to alleviate the financial burden of the public budget, such as contributing to public education, social, and health services. However, the management of these revenues generated from these properties operates with lack of transparency, as the amount and methods of recruiting these revenues is neither known or available to the public. This was clearly shown in the results of the study conducted by AMAN which revealed that citizens have no access to related information such as: the budget showing revenues, profits, and expenses of the endowment properties (i.e., not published), nor is there a registry of the endowment available to citizens. This is due to issues in the inventory process of these assets, the absence of a comprehensive investment plan for management, in addition to lack of issued periodic reports that clarify methods of collected revenues and the state of revenues and expenditures in a transparent manner.

Furthermore, the Waqf revenues are included in the public budget without details. In addition, the final accounts issued by the MoF do not include the expenses and revenues of the Islamic Waqf. Also, there is no final account prepared for the revenues of the Waqf endowment, which means there is no periodic statement that is audited by a certified accountant or by the SAACB.

In addition, no procedural instructions are published for citizens who wish to rent or establish a Waqf property. This is due to the absence of procedural manuals related to management of the endowments revenues, and hence reliance is only on hard-copy documents of rental applications of beneficiaries⁶⁰.

The Israeli occupation reinforces corruption in the quarries and crushers sector

The quarry and crusher sector faces numerous problems and challenges related to obtaining business licenses and permits, especially in what is called area (c) since it is controlled by the Israeli occupation. In this regard, the Israeli entity applies discriminatory and daily arbitrary policies when it comes to establishing quarries and crushers. For example, it grants “Israelis” permits and licenses to build these bodies in the occupied Palestinian territory (oPt) while it raids Palestinian quarries and crushers daily, confiscates their equipment, and imposes hefty fines on their owners. This is in addition to the Israeli oppressive measures and restrictions imposed on Palestinians on crossings, which hinder passage of their products to “Israel” and abroad.

The occupation’s authority issued a law that prevents the establishment of quarries and crushers inside “Israel”. This encouraged sinister methods and covert partnerships between some Palestinian entities and Israeli ones to establish quarries and crushers in the oPt for the benefit of Israeli parties. An increased number of permits and licenses were granted to build such entities on oPt

⁶⁰ Report on: transparency in the management of the Islamic Waqf in Palestine. AMAN. 2024.



land, despite the health, environmental and agricultural damage that would primarily harm the Palestinian side⁶¹.

Accumulated debts: using LGUs revenues from water and electricity, to fund operational expenses

LGUs have been suffering from the continued rise in the “Net lending” item (confirmed by the SAACB reports) which is the term that indicates to the amounts deducted from the clearance funds (Maqassah) to settle debts owed to Israeli companies supplying electricity, water and sewage services. A large part of this debt is attributed to LGUs and Palestinian distribution companies’ failure to pay their dues to the Israeli companies. In this regard, the total net lending amount for the first quarter of 2024 reached (432.1) million NIS, with a monthly average of (144) million NIS, compared to a monthly average of (80) million NIS in 2018. It is concluded therefore, that the main component of net lending is attributed to the electricity and water bills owed to the Israeli companies that provide services related to LGUs⁶².

Delays of resolving this problem over the past years has led to the accumulation of debt. In order to solve it, a settlement program between the government, represented by the MoF and MoLG on the one hand, and LGUs on the other hand was developed. However, this program failed to reach settlements with municipalities such as the Hebron municipality. This leaves the integrity and transparency of the troubled relationship between the MoF and LGUs in need of a final body to solve the issue by: preparing reasonable settlements to pay the debts, instead of resorting to a postponement policy, threats to dissolve LGU councils, or resort to the security services or the ACC.

The on-going disagreements between some LGUs and the MoF regarding the size of debt related to electricity and water harms the public treasury and affects LGUs service provision to citizens.

Nationalization of the Arab Construction Project Association by the president

The PA president issued the Decree by Law No. (1) of 2025, dissolving the general assembly and board of directors of the Arab Construction Project Association⁶³ (ACPA) and appointed a temporary committee to carry out the functions of the board of directors. This decree was issued without any justification, legal or constitutional reference that grants the president the authority to issue legislations regarding such matters, noting that such matters are addressed and regulated by the Charitable Associations and Civil Society Organizations Law No. (1) of 2000, and its executive regulations. It is worth noting that AMAN had received calls for help from the general assembly and board of directors of the ACPA, in which they claimed that

61 Report on: Integrity, transparency and accountability concerning mechanisms of granting permits and licenses to build quarries and crushers, AMAN.

62 Muayyad Afaneh, researcher.

63 Law by decision No. (1) of 2025 in regard to the Arab Construction Project Association, 8/1/2025.





After failure of the influential centers to control the Arab Construction Project Association, power of the president was resorted to where a decree was issued to dissolve the board of directors and allow the Ministry of Interior to complete its control.

officials from the (Mol) and the ACC were trying to interfere in the institution's affairs, by attempting to impose a group of individuals to be included in the general assembly of the association. The ACPA general assembly and board of directors, however, rejected the membership request of these individual, as it did not comply with association's regulations and the Palestinian Law, which grants independence to civil work and prohibits any official entities from imposing or intervening in an unlawful manner. This resulted in the Mol contacting the Palestine Monitory Authority (PMA) asking it to freeze the ACPA account in Palestinian banks⁶⁴.

Unfortunately, all efforts failed to ensure the stability of the ACPA despite attempts made by the dissolved board to seek help from the general assembly to find solutions consistent with the law. As a result, Law No (1), mentioned above was issued and the board and general assembly were dissolved in accordance to its provisions. However, the president's decree did not change the identity of the association as a charitable organization subject to the Association Law, but rather maintained it as a community institution, hence a new board (temporary committee) was appointed by the Mol, where reorganization of its general assembly was carried out to rectify its status and inventory of assets.

The decree Law No. (7) of 2024 regarding amending the Palestinian Security Service Law No. (8) of 2005 and its amendments reinforces the concentration of power in the hands of the president and weakens the accountability system over the security sector⁶⁵

- The Decree Law No. (7) of 2024 grants legislative authority to the commander -in-chief of the security forces, where he can issue regulations to establish authorities and directorates of the security forces, and also organize their operations in terms of subordination and services they provide. This mandate is a clear violation of provisions of the Basic Law, particularly article (69, clause 9) and article (70), which grants the Council the authority to issue rules and regulations and the power to establish administrative units and bodies, as well as approve their organizational structures through a decision, provided that their operations are organized according to the law.
- Amending the law regarding the authority of the security forces and their organizational structure has a significant negative impact on the power that is granted to the government in terms of supervision and monitoring of the security forces. It also concentrates powers granted to the minister of interior over the security forces by cancelling the "director of internal security" position and transferring the authority of appointing general directors of internal security forces to the high commander. In other words, the council of ministers and minister of interior no longer have any actual powers over the security forces.
- Although the "officers' committee" enjoys broad powers regarding managing the affairs

⁶⁴ Position paper regarding the Law Decree No. (1) of 2025 concerning the ACPA. AMAN. 2025.

⁶⁵ Position paper on the Decree Law No. (7) of 2024 regarding the amendment of the Palestinian Security Forces Service Law No. (8) of 2025 and its amendments. The civil forum for promoting good governance in the security sector, 2024.



of all active security forces officers, the newly added amendment to the Security Service Law grants the leadership and presidency of this committee to a person appointed by the “high commander of the security forces” providing that he/she holds the rank of “major general”. Thus, the amendment grants the commander-in-chief of the security forces wide discretionary powers to appoint any general he/she desires to head the officers committee; not to mention that the committees’ decisions are ineffective until they are approved by him/her.

- The new amendment widened the administrative gap in the institutional structure of the security forces rather than narrowing it. It placed the presidential guard and military intelligence apparatuses outside the supervision and monitoring jurisdiction of the national security chief. In addition, the regulation and administrative body for the forces also fell under the command of the higher commander in chief with its director appointed based on the recommendations of the officers’ committee.
- The excessive increase in the number of security agencies and independent bodies removal from under the supervision of the government and directly placed under the authority of the commander in chief holds serious ramifications in terms of the ability to oversee and monitor these bodies. This is especially true since the presidency institution does not have sufficient number of staff and or technical capabilities to follow-up on this number of commissions, military and civil institutions affiliated to the president. Furthermore, excessive dependency of the security branches weakens the security doctrine and increases fragmentation of the security forces, as well as increases the risk of them becoming politically polarized within their components.
- The new amendment granted powers to the commander in chief to extend service terms for general directors in the security services even after they reach retirement age for an additional three years. This contradicts the presidential decree that stipulates the suspension of extensions for civil and military public sectors employees after reaching the age of retirement. In fact, the presidential decree went further to take a stance on this issue, as the latest amendment restored the idea of what is called “power centers” in the security sector. The recent amendment also cancelled the maximum time limit for holding senior positions in the security agencies that was set at three years by the original law, extendable for only one additional year. However, the amendment allows general managers in the security agencies to hold their positions for many years (i.e., without being replaced or transferred).

AMAN sees that the amendments stipulated in the law reinforces the concentration of power in the hands of the president, and weakens the political accountability system regarding performance of the security institution. Therefore, AMAN recommends, i.e., believes, that the Decree by Law on service in the security forces be cancelled. It also recommends the freezing of any substantive amendments to other security laws unless they are part of a comprehensive national program that ensures achievements of the structural, functional, and service development for both, the security and civil institutions, as well as enhances the community monitoring and accountability system over them.



The security clearance certificate remained a requirement for filling some positions and for obtaining licenses, instead of a non-indictment certificate from the Ministry of Justice.





The condition of requiring security clearance certificate; discrimination between citizens in terms of rights, continues

Despite the fact that it is illegal to require a security clearance as an alternative to a “good conduct or non-conviction” certificate, that condition remains in effect. In this regard, the advocacy center (ALAC) at AMAN, received a number of requests from citizens relating to the continuation of the security agencies imposing the condition of obtaining “security approval” as citizens seek to attain some of their basic rights. The areas in which citizens were demanded to present the security clearance included the following: inheritance registration, obtaining a passport (Gaza citizens), seeking a permit to open a private project, public employment, educational scholarships and grants. Demanding security clearance for such services violates many constitutional provisions and fundamental rights enshrined in the Palestinian Basic Law, most prominent of which are: the right to hold public jobs and positions and the right to assemble and participate in politics. It also constitutes a violation of the integrity of governance⁶⁶.

-Despite the on-going genocide war on the GS, the security mechanisms of issuing passports for some citizens living in the GS have not changed. The Advocacy Center (ALAC) followed up on a number of advocacy requests related to reasons preventing the issuance of passports in the passport department in Ramallah, and the Palestinian embassy in Cairo. AMAN demanded answers from the Mol, as it considers such restrictions and security procedures to be a form of political corruption due to interference by the security agencies in the life and civil affairs of individuals; and hence depriving them of their right to travel, especially as they are subjected to the most heinous war of genocide that threatens the Palestinian people’s existence all together⁶⁷.

66 Highlights of the main issues reported to the ALAC at AMAN in 2024 (WB&GS) and the extent of cooperation of the relevant authorities in following up on cases. The Advocacy and Legal Advice Center, AMAN, 2024.

67 Highlights of the main issues reported to the ALAC at AMAN in 2024 (WB&GS) and the extent of cooperation of the competent authorities in following up on cases. The Advocacy and Legal Advice Center, AMAN, 2024.



Sixth: Recommendations

In regard to ending the division and strengthening the integrity of governance and reform

Calling on the executive authority and the prime minister:

- Form a national “salvation” government be formed with agreement of all Palestinian factions who consider the PLO the sole and legitimate representative of the Palestinian people. This is necessary in order to thwart attempts aiming to end the Palestinian cause through displacement, annihilation, and annexation. It is also in order to rebuild and establish the governance system in the GS, end the internal division, and restore national unity within the framework of a political program that enhances the national representation of the PLO and unifies the methodology and mechanisms for achieving this goal.
- Reform the Palestinian political system by implementing the principle of balance of separation of powers, stop all measures taken that enhance dominance of the executive authority over the judicial and legislative authorities, prepare to conduct general elections “legislative and presidential” within a timeframe that is agreed upon Palestinian, and mechanisms that ensure free and fair elections.
- Stop all measures that restrict civil freedom, CSOs participation in defining national priorities and shaping public policies, and in holding community accountability.
- Cancel the security clearance requirement as a condition for obtaining licenses or assuming positions, in adherence to the principle of equality stipulated in article (9) of the Basic Law, as well as in provisions of the supreme court’s ruling issued in 2012, which prohibits discrimination among citizens in obtaining: public services, jobs, appointments, promotions in public office, or their official documents.
- Form a national committee to oversee the reform process that is composed of public and official figures who enjoy the trust and respect of the Palestinian citizens, and possess integrity, independence, and experience. It is also vital to adopt a comprehensive reform program in participation with all parties, political and social forces and responds to national needs and in line with popular demands. This will strengthen the political system against external pressures that call for reform which is not necessarily in the Palestinian national interest.
- Reconstruct the Higher Judicial Council (HJC) in accordance with the Judicial Authority Law No. (1) of 2002; work on enhancing integrity, neutrality, and independence in the structure of the Supreme and administrative Courts, as well as in their operations and decisions. The reconstruction must also guarantee the judiciary’s ability to carry out its role and complete its tasks fully by providing it with work requirements, and protecting it from interventions by political and security authorities. In addition, it is important ensure the judiciary’s independence and neutrality, as well as the integrity of appointments and promotions within it.
- Adopt a comprehensive national approach to reform the Palestinian security sector, while considering the political, economic and social realities resulting from the continued escalation of the occupation oppressive practices. It is important that development and reform of this sector not be reduced to specific interventions in the legal framework that regulates delegations, structuring, and oversight. Rather, it must first include a comprehensive study of the security policies, and be built on the priority and security needs of the Palestinian citizens, which will reinforce their capacities for steadfastness.



In regard to LGUs and joint service councils

Required by the Ministry of Local Government, the Union of Local Authorities, and the Municipal Development Fund:

- Amend the Local Authority Elections Law towards restricting the discretionary power of the Council regarding the postponement of elections or to conduct them in phases, by requiring a technical recommendation from the Central Election Commission (CEC) indicating the impossibility of running elections in certain LGU or geographic areas. It is also necessary to review the law by adopting the restricted open list.
- Enhance integrity, transparency and accountability, especially community accountability, and awareness raising to combat corruption in joint service councils.
- LGUs and joint service councils must activate the code of conduct (CoC) by providing training and widely introducing its provisions to employees, as well as ensuring that LGUs adopt it as a tool for accountability and evaluation of employees conduct on the job.
- Empower LGUs in cooperation with community institutions to face the challenges arising from aggressions of the occupation and the Israeli colonizers, and also from crisis, disasters and other emergency situations. This can be achieved through the adoption of a decentralized public policy and by providing needed requirements.

Required by officials in public office positions

- The government must complete its plans by adopting employment systems that are founded on the principle of equal opportunity, and competition that is based on competence and objective standards such as merit, fairness, and eligibility in occupying job vacancies. Also, the government should apply the same principles to positions of heads of non-ministerial institutions to prevent politicization of public office.
- Activate the role of regulatory bodies, including the SAACB, in order to hold accountable any official who uses public office for political or sectarian purposes or to settle personal scores.
- Establish a committee for governance quality to review appointments and evaluate candidates for civil and security positions in the public sector. To also ensure that all parties adhere to procedures related to competition and job vacancy advertising in the special and senior categories, in addition to looking into related complaints and guaranteeing transparency in the method of appointing individuals in public and sensitive positions in the state.
- Issue the executive regulations included in the Security Service Law of 2005 that aim at applying controls and conditions governing appointments and promotions in the sector. This will limit the increase of officers in the sector compared to the number of soldiers, reduce spending and enhance accountability mechanisms.

The public budget and management of public funds

- Government adopt a participatory approach with CSOs in preparing the public budget and managing public funds in the absence of the PLC, while ensuring that participation includes all stages of the budget cycle (preparation, implementation, oversight, and follow up).
- Government must commit to its rationalization and austerity plan related to public expenditures while considering



fair distribution of the limited resources and burdens. It must also ensure that priority is given to the education and health sectors as well as programs supporting the poor and the marginalized segment of society. Hence contributing to the optimal use of the national capabilities, resources and wealth, as well as to improving the quality of services to citizens, especially the marginalized and those in areas threatened to be taken over by the Israeli colonizers.

- Government and president must commit to preparing the public budget within the deadlines specified in the amended Basic Law and the Law No. (7) of 1998 on Regulation of the Financial Affairs and Public Budget, while ensuring its issuance before the beginning of the fiscal year.

Regarding strengthening integrity measures and combating corruption and criminalizing it

- The government oversee the implementation of the national cross-sectoral strategy to enhance governance and combat corruption. This must be done in collaboration with key stake holders including CSOs and representatives from the private sector, with the ACC as the secretariat for follow up. This is aimed at establishing a preventive and immune integrity and anti-corruption system. Furthermore, in order to ensure that all relevant parties are committed to implementing procedures and activities to achieve the goals of the governmental strategic plan, the government must stop considering the file for combating corruption as the sole responsibility of the ACC.
- The public prosecution must adopt a clear and systematic policy of openness with CSOs, and create tools and mechanisms for partnership and consultations in order to develop public policies and enhance community accountability. It must also be transparent regarding information surrounding corruption crimes that were dealt with (i.e., to include, type, nature, job/position of suspected individuals, entities that were investigated, and to publish this information).
- In order to avoid the accumulation of non-resolved cases on suspicions of corruption, it is necessary for the ACC and the Anti-Corruption prosecution to accelerate investigations relating to complaints submitted to them. In particular, those that indicate interventions by influential people and high-ranking officials in the investigations, and to refer them to the CCC for legal action.
- The reference body for the public prosecutor should be returned to the HJC in order to ensure independence of the prosecution and protect it from political interference.
- The HJC take measures and actions to expedite its rulings of pending cases before the CCC. To also shorten time limits and deadlines for procedures concerning decisions on pending cases before the courts of appeal and cassation, in order to avoid impunity and enhance citizens' confidence in the judicial system. It will also serve to limit accumulation of files and the disruption of accountability, in addition to preventing opportunities for some corrupt high-ranking officials from escaping punishment.

The public prosecutor's reference should be returned to the judicial council to ensure sovereignty of the prosecution office and protect it from political interference.

In terms of enhancing compliance with the principles of transparency

- Apply the principles of transparency in governance, respect citizens right to information, allow for an active participation in decision-making related to management of public funds and affairs, issue the Right to Access Information Law and unify and regulate public information records.
- Publish all decisions issued by the government clearly on the Council's website, and not only titles. In addition, the



government must publish the legal, regulatory, and financial documents on their websites ensuring easy access to the public and with no cost, especially decisions, statistics and public contracts. However, personal data, trade secrets, confidential foreign relations documents, and any information that may harm the national security should remain inaccessible to the public. On the other hand, the law on the right to access information must be adopted, since it includes the duties of officials and public employees in providing public information to citizens, in accordance with international standards. Additionally, the National Archive Law should be approved while continuing to complete the electronic archiving system for all files in ministries and government institutions, as a proactive step for enacting the law on the right to access information and implementing it.

- Ensure that public institutions and security apparatuses publish their reports and plans on their websites.
- Stress that the MoF publish the eight financial documents in line with the Open Budget Initiative. This will inform citizens and involve their representatives in shaping decisions related to the budget, especially in regard to public expenditures.
- Commit to publishing explanatory notes for the legislative projects enacted in order to understand the details and hence grasp the reasons for their issuance.
- Develop a procedural guide for public procurement and tenders in the security sector, provide disclosure of details concerning purchases along with an explanatory statement and all contracts to be made available to the public, including any amendments made after awarding the bids. This is essential since the present legislations do not cover all of the security sector's purchases.

In terms of enhancing the accountability systems in public institutions

- Adopt a clear and comprehensive concept of accountability in public institutions built on providing periodic reports that illustrates the progress of work in the institution or ministry. The reports must state decisions and policies clearly, as well as the positive and negative aspects, and the extent of success or failure in implementing their policies. Finally, the reports should indicate the readiness of officials to bear responsibility that comes with it.
- Demand that the Council follow up on the improvement of preparing the annual complaints report and deal with it as a monitoring mechanism, through examining the extent citizens' complaints are being addressed seriously. Moreover, the government must keep up with developments that may have occurred to the unified complaint system during the year.
- Continue to point out to public institutions and non-ministerial bodies the importance of issuing a specific law for regulating the work of independent bodies amongst them and to specify the reference authority for accountability.

The government must issue legislation on the right to access information and regulate public administrative records

At the level of confronting risks and disasters in Palestine and relief efforts in the GS

- Adopt a national comprehensive policy for the management of risk and disasters that strengthens the government's supervisory role during the preparation, response, and oversight stages. Also, to approve a law for disaster risk management, provide and manage a general civil information database, and a special database for citizens that are most needy and making it easily accessible. To also ensure the sustainability of financial resources and allocated budgets for disaster and emergency plans, and to hold the international institutions, operating in this



field, accountable hence ensuring transparency of procedures.

- Ensure the adoption of a decentralized policy for responding to crisis, emergencies, and disasters, instead of a government central based policy of committees, ministries, and governors, while relying on LGUs as keys players in mobilizing local resources. To also activate volunteer work in participation with local communities, VSOs, political parties and factions, and Zakat committee, hence ensuring a large base of active local participation in addressing the impacts of disasters, crisis and emergencies.
- Ensure that all relevant parties commit to managing the early recovery process in the GS with transparency and disclosure of information regarding the management of humanitarian aid, temporary housing, provision of vital services, to avoid confusion and mismanagement in this area.
- Complete the process of receiving and distributing assistance in coordination with the official authorities, UN agencies, and relative CSOs, to ensure that it reaches all citizens fairly and in an organized manner, especially in light of the acute humanitarian crisis in the GS. This calls for a clear definition of roles and responsibilities of each party involved.
- Establish a set of minimum standards to be adhered to in crisis and emergency situations, first and foremost, protection of public funds.
- Also enhance and revive volunteer work, spread the values of altruism among citizens and activate mechanisms for social accountability. This is necessary due to the repeated cruel actions inflicted on Palestinians by the Israeli occupation including the destruction of institutions' infrastructure, citizens' properties, assets, and capabilities
- , properties, assets and capabilities, in addition to other crisis such as the coronavirus; all of which leads to regression in the transparency of the measures taken and weakness in oversight and official accountability.



