



Research Study:

**Integrity Values, Transparency Principles,
and Accountability Systems in the Work of
International Relief Organizations Operating in
the Gaza Strip during the Genocide War**



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AMAN
Transparency Palestine



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Glossary of Terms

Arabic Term	English Term	Definition / Description
المنظمات الإغاثية الدولية	International Relief Organizations	Non-governmental or governmental organizations operating in another country or group of countries, focusing on immediate response to urgent needs during emergencies and disasters such as wars and epidemics, aiming to save lives, reduce suffering in emergencies, and provide humanitarian aid including food, shelter, medical care, etc.
المنظمات الإنسانية الدولية	International Humanitarian Organizations	Non-governmental or governmental organizations operating in another country or group of countries, with broader objectives than relief organizations, focusing on sustainable development, human rights, addressing root causes of humanitarian problems, defending vulnerable groups' rights, achieving social and economic change, protecting human rights, and empowering local communities.
المساعدات الإنسانية	Humanitarian Aid	Assistance provided to meet the basic needs of those affected by disasters or wars, such as food, shelter, and healthcare. (References: Humanitarian Principles, Relief Organization Reports)
المستفيدون من المساعدة الإنسانية	Beneficiaries of Humanitarian Aid	Individuals receiving assistance as part of emergency or development aid programs, including affected populations, refugees, internally displaced persons, other vulnerable individuals, and segments of the community.
الإبادة الجماعية	Genocide	Deliberate acts aimed at destroying, in whole or in part, a national, ethnic, or religious group. (Reference: Convention on the Prevention and Punishment of the Crime of Genocide)
الاستجابة الطارئة	Emergency Response	A set of urgent, coordinated, time-limited actions implemented immediately after a disaster or conflict to save lives, reduce suffering and losses, protect affected populations, and ensure minimum essential services (health, water, sanitation, shelter, food, protection) based on rapid needs assessment and humanitarian principles: humanity, neutrality, impartiality, and independence.
الفساد	Corruption	Misuse of position or public office in government institutions, civil society, or the private sector (providing public services) for personal or group gain at the expense of others and the public interest.
النزاهة	Integrity	A set of values related to honesty, trustworthiness, and dedication at work; adherence to proper conduct, avoiding conflicts of interest, prioritizing public interest, and requiring high-level public officials to disclose any potential conflicts between personal and public interests.
الشفافية	Transparency	The obligation of state management at all levels to make procedures for providing services clear, publicly disclose criteria and mechanisms for accessing these services equally to all citizens, and disclose government decisions regarding management of public aspects such as policies, finances, and public accounts.
المساءلة	Accountability	The duty of officials (elected or appointed, ministers or staff) to provide periodic reports on the institution's work, explain decisions, justify policies, assume responsibility for decisions, and provide public reports outlining successes and failures. Includes citizens' right to access reports on government, parliamentary, ministerial, public, non-ministerial, and civil society institutions, as well as public service companies.
الحوكمة	Governance	Framework of rules and regulations governing the organization's work, including strategies, processes, and organizational structures. (Reference: Previous studies on NGO governance)
عامل الإغاثة الإنسانية	Humanitarian Worker	All persons involved in providing protection and/or assistance to affected populations under a contractual relationship with organizations/partners, including incentive-based staff from target communities. Includes all agency and organization personnel: UN agencies, international and local NGOs, implementing partners, local community organizations, including paid staff, volunteers, contractors, incentive-based staff, and anyone acting on behalf of an agency or humanitarian organization, regardless of contract type or duration.
المساءلة تجاه الأشخاص المتضررين	Accountable to Affected People	A core humanitarian concept ensuring that organizations and humanitarian actors are accountable to individuals affected by crises, including meaningful participation, responsible resource management, meeting changing needs, service quality, complaint and feedback mechanisms, and transparency.

المساعدات العينية	In-kind Assistance	Humanitarian aid provided in the form of goods or commodities; considered restricted assistance since recipients cannot choose the items provided.
مساعدات النقد والقسائم	Cash and Voucher Assistance (CVA)	Programs providing cash or vouchers in exchange for goods or services directly to beneficiaries. Used in humanitarian aid to provide cash transfers or vouchers to individuals, families, or communities, not to governments or state entities.
الاستجابة للأزمات بقيادة الناجين والمجتمع	Survivor and Community-led Crisis Response	Term from the Local to Global Protection initiative, referring to responses led and driven by the community to complement humanitarian organization responses. Applicable in protracted crises, rapid-onset disasters, slow-onset disasters, and resilience-building programs. Guidelines are continuously adapted to context.
الحماية الاجتماعية المستجيبة للصددمات	Shock Responsive Social Protection	Capacity of social protection systems to anticipate shocks to maintain program continuity, scale up or adjust to serve new populations, meet new needs from shocks, and build resilience of individuals, families, communities, and systems against future shocks.
المساعدات النقدية	Cash Assistance	Unrestricted assistance provided in cash, either physical currency or electronic money, to beneficiaries (individuals, families, or communities).
المساعدات النقدية متعددة الأغراض	Multipurpose Cash Assistance (MPCA)	Cash transfers (periodic or one-off) equal to the amount required to cover all or part of a household's basic needs, recovery needs, or purchasable items, designed to meet multiple needs, with transfer value calculated accordingly.
التمويل	Funding	Sources of funding for international relief and humanitarian organizations and how it is allocated.
بيئة النزاهة	Integrity Environment	Conditions and frameworks that encourage honest and transparent behavior in relief organizations.
التنسيق	Coordination	Cooperation among different relief organizations to avoid duplication and coordinate efforts.

Introduction

In light of the deteriorating humanitarian situation in the Gaza Strip since October 7, 2023, there is an urgent need to adopt effective, transparent, and integrity-based management strategies to ensure that humanitarian aid reaches the affected population. This need has become especially critical given the increasing reliance on international and UN assistance since the beginning of the genocide war on Gaza, alongside the new challenges faced by humanitarian organizations following the collapse of the truce in March 2025.

Israel's refusal to allow international and UN humanitarian organizations to operate in Gaza, and the restriction of relief work to the Gaza Humanitarian Foundation (GHF), has resulted in violations of all humanitarian, ethical, and legal principles upon which humanitarian work is based. More than 2,076 Palestinians were killed while waiting in line for aid, in circumstances that the international community has come to describe as "death traps."¹

Since March 18, 2025, the Israeli occupation army has escalated its air, ground, and naval bombardment of the Gaza Strip and expanded the scope of its ground operations. This has resulted in hundreds of deaths, continued destruction of civilian infrastructure, and large-scale displacement. According to the Site Management Cluster (SMC), more than 684,000 Palestinians in Gaza were displaced between March 18 and June 24, 2025. With no safe places to go, many people sought refuge in overcrowded displacement sites, temporary shelters, damaged buildings, streets, and open areas.

People have been confined to shrinking spaces, with 82.6% of the Gaza Strip now either within Israeli military zones or under displacement orders since March 18. According to the Ministry of Health in Gaza, between October 7, 2023, and June 25, 2025, at least 56,156 Palestinians were killed and 132,239 others injured. This includes 5,833 fatalities and 20,198 injuries since the resumption of fighting on March 18, 2025. The Ministry also reports that the number of casualties among those attempting to access food supplies has risen to 549 deaths and more than 4,066 injuries since May 27, 2025².

After more than 600 days of the genocidal war, UN and international reports continue to confirm that the immense humanitarian need remain unmet. The war has so far damaged or destroyed 89% of water and sanitation systems, 92% of homes, 62% of roads, 94% of health facilities, and 88% of school buildings. It has also produced more than 42 million tons of debris.

The power outage imposed by the Israeli occupation army, along with damage to the electricity infrastructure and severe restrictions on the import of fuel and gas, has greatly worsened Gaza's energy crisis. Wastewater and solid waste management systems have been severely damaged and are on the verge of collapse, as many facilities have been destroyed, are inaccessible, or lack essential operating resources.

Up to 82% of agricultural land, 78% of greenhouses, and around 68% of agricultural wells have been damaged. Losses in livestock have reached 95%, only 1% of poultry have survived, and 72% of the fishing fleet has been destroyed.

1 Press release issued by the Palestinian Ministry of Health, dated 23 August 2025: <https://t.me/s/MOHMediaGaza?before=6876>

2 Press release issued by the Government Media Office, dated 25 June 2025.

Overall, despite some progress during the ceasefire phase, humanitarian needs across the Gaza Strip remain immense. Families, especially in areas recently re-inhabited, still lack access to basic water and sanitation facilities. According to UN and humanitarian partner estimates, hundreds of thousands of people remain in urgent need of tents.

There are also major gaps in the provision of life-saving health services. As of March 1, 43% of hospitals and 57% of primary healthcare centers were out of service. In addition, 92% of children aged 6 to 23 months, as well as pregnant and breastfeeding women, still do not receive their nutritional requirements³.

In this context, the importance of fundamentally reforming aid management systems becomes clear. Such reform is necessary to adapt to the complex challenges of the Palestinian environment and to enable international humanitarian and relief institutions to address corruption, ensure fair distribution, and reduce overlap and misuse. International reports, such as the 2023 United Nations Humanitarian Affairs Group report, highlight the need to adopt advanced digital tools and modern monitoring models to guarantee transparency, especially given the growing lack of trust among large segments of the local community toward organizations working in the sector, due to repeated cases of negligence and failure in managing previous operations.

These conditions require those working in the relief sector, both governmental and international organizations, to develop more efficient and flexible response frameworks that rely on the latest technologies and administrative mechanisms. This is essential to overcome the field challenges caused by the ongoing war, resource shortages, and the destruction of infrastructure, as well as the security risks affecting distribution and supervision. Humanitarian response in Gaza is not merely the distribution of relief aid, it is a form of strategic action that demands coordination among all parties, proactive use of information technology, and effective utilization of data to ensure aid reaches beneficiaries, reduce disparities, prevent corruption, and promote transparency and accountability.

Methodology of the Study

The study was conducted in a descriptive and analytical approach, based on the review of previous literature that included all relevant legislation, policies, and institutional frameworks governing the work of international relief organizations operating in the Gaza Strip. It also drew on a collection of international, national, and local reports and studies related to the topic. Information was gathered from its sources through direct interviews with relevant stakeholders and focus group discussions with a representative sample of beneficiary groups. In general, the study's methodology was as follows:

1. Review of AMAN Coalition Literature: This included reviewing previous publications issued by the Coalition for Integrity and Accountability (AMAN), as well as local and international publications, studies, reports, and research papers related to the study's subject. The review also covered reference guides and reliable information sources such as Integrity, Transparency, and Accountability in Combating Corruption; Guide to Preventing Corruption in Humanitarian Aid; Governance of Humanitarian Aid Management in the Gaza Strip during the COVID-19 Pandemic; and The Reality of External Grants and Aid to the Public Budget 2010–2019. In addition, the review process included examining articles, press releases, policy briefs, and position papers related to anti-corruption efforts, including gender-based corruption in humanitarian and relief work in the Palestinian territories in general, and the Gaza Strip in particular.

³ Report on the humanitarian response provided by the United Nations and humanitarian partner organizations during the first phase of the ceasefire agreement:
<https://www.ochaopt.org/ar/content/report-humanitarian-response-un-and-humanitarian-partners-during-phase-one-ceasefire>

2. Review of International Guidelines, Laws, and Palestinian Regulations:

This involved examining international and UN humanitarian guidelines and principles, as well as relevant national laws, such as the Amended Basic Law of 2003, the Law on Charitable Associations and Community Organizations No. 1 of 2000, the Law of the State Audit and Administrative Control Bureau, the Amended Anti-Corruption Law No. 1 of 2005, and the Palestinian Labor Law. It also included Cabinet Decision No. 9 of 2003 concerning the Executive Regulations of the Law on Charitable Associations and Community Organizations No. 1 of 2000, among other related laws, decrees, and decisions issued by the Cabinet and other official institutions.

3. Review of Reports Issued by International Relief Organizations Operating in the Gaza Strip During the War:

This included examining performance reports and periodic reports detailing the quantity and type of humanitarian aid, the number and demographic distribution of beneficiaries, as well as operational and service maps of relief organizations.

4. Direct Interviews:

The data collection tools included several unstructured, direct interviews with representatives of government entities relevant to the work of international relief organizations operating in the Gaza Strip during the period of the genocide.

5. Focused Discussion Group:

Interviews were conducted with a representative group of international relief organizations working in the Gaza Strip during the war.

6. Focus Groups:

Two focus groups were held, one for North Wadi Gaza and one for South Wadi Gaza, with representatives of member institutions in the sectoral groups of the NGO Network (covering in-kind and cash assistance).

7. Electronic Questionnaires:

The data collection tools included two electronic questionnaires. The first targeted a representative sample of commercial partners of international relief organizations operating in the Gaza Strip, from both the northern and southern areas of Wadi Gaza. The second targeted representatives of ten site management committees supporting international organizations in delivering humanitarian relief aid, with five committees from North Wadi Gaza and five from South Wadi Gaza.

8. Electronic Assessment Forms:

An electronic assessment form was designed to evaluate integrity, transparency, and accountability measures within international organizations, both before and after the war.

9. Review of Relevant Websites:

The study also included a review of relevant websites, such as those of the Prime Minister's Office, the Ministry of Foreign Affairs, the Ministry of Social Development, and the Ministry of Interior, in addition to the websites of international relief organizations operating in the Gaza Strip during the war period.

Scope of Study

This study covers international relief organizations operating in the Gaza Strip in the field of humanitarian relief during the period of the genocide, whether these organizations had been active in the Strip prior to or began their work during the war.

Study Objectives

The main objective of this study is to contribute to strengthening integrity, transparency, and accountability in the work of international relief organizations operating in the Gaza Strip during the genocide. It does so by shedding light on the current state of integrity, transparency, and accountability in their operations, and by identifying the new challenges they face as a result of the catastrophic humanitarian situation in the Strip.

Accordingly, this study does not aim, in any way, to evaluate or rate any specific international relief organization. Rather, it seeks to describe and analyze their operations in order to draw conclusions that can form practical and actionable recommendations to improve the responsiveness of international organizations to the principles of integrity, transparency, and accountability in delivering humanitarian assistance during the genocide. Specifically, the study aims to:

1. Identify the operational context of international relief organizations working in the Gaza Strip before the genocide.
2. Analyze the values of integrity, the principles of transparency, and the accountability systems used by international relief organizations in Gaza before the genocide.
3. Identify the international relief organizations active in Gaza during the genocide and the nature of the relief services they provide.
4. Analyze the current state of integrity, transparency, and accountability in the humanitarian assistance provided by international relief organizations during the genocide.
5. Identify and define the gaps related to integrity, transparency, and accountability in the relief assistance delivered by international organizations.
6. Propose a set of strategies and policies to support emergency responses that strengthen integrity, transparency, and accountability in international humanitarian operations during the genocide.
7. Provide a set of practical, procedural recommendations to improve international organizations' responsiveness to the principles of integrity, transparency, and accountability in the delivery of humanitarian relief during the genocide.

First: The Situation of International Relief Organizations Operating in the Gaza Strip Before the Genocide

International organizations are among the main backbones supporting the Palestinian people, alongside UN agencies and Palestinian non-governmental organizations, particularly in the Gaza Strip. According to the United Nations, there are more than 90 international organizations and agencies operating in Gaza, most of which focus on relief and development. For example, in 2022, the United Nations Relief and Works Agency for Palestine Refugees (UNRWA) provided assistance worth approximately 785 million US dollars, benefiting more than 1.4 million Palestinian refugees in the Gaza Strip through programs in health, education, and emergency relief, with a focus on the most vulnerable groups such as children, women, and the elderly.

In addition, reports from international institutions indicated that between 2018 and 2022, annual humanitarian aid grants directed to Palestinians increased by up to 20%, largely in response to emergencies, particularly during the Israeli assault on Gaza in 2021, when more than 150,000 food parcels were distributed and hundreds of emergency shelters were established.

However, issues related to humanitarian aid, its transparency, and its distribution remain a challenge. Recent reports by the AMAN Coalition on suspected corruption in the NGO sector revealed that 15.3% of Palestinians believe there is corruption in the work of local and international NGOs, with 21% of these respondents being Gaza Strip residents⁴ before the outbreak of the war in October 2023. This prompted some international governmental and UN bodies to call for stronger monitoring and accountability systems to ensure that aid reaches people effectively and sustainably, in line with the principles of integrity and transparency.

Concerning support for the most vulnerable groups, World Bank reports showed that 53% of Gaza's population lived below the poverty line in 2022, and 75% of them lived in extreme poverty. This underscores the crucial role international organizations play in providing basic services and enhancing community resilience. Nevertheless, government policies and political division have complicated the management and distribution of aid. A study by the Humanitarian Cooperation Working Group found that only about 65% of total aid provided to Palestinians was independently tracked, leaving a significant transparency gap, with roughly 20% of aid unaccounted for accurately⁵.

In the context of promoting transparency and accountability, many international organizations have launched monitoring programs and community surveys to strengthen local participation. A study conducted by Transparency International showed that 70% of beneficiaries feel that support programs adequately meet their needs, and their confidence in transparency increased by 15% after implementing certain accountability systems.

However, the impact of political division and deteriorating security conditions remains a major obstacle to sustaining these achievements and ensuring a more equitable distribution of aid, especially during the recent Israeli assault on the Gaza Strip, which sharply increased the proportion of urgently needy groups. This situation calls for more effective international coordination while maintaining the highest standards of integrity and transparency.

4 Coalition for Integrity and Accountability (AMAN). 2023. Public Opinion Survey on the Reality of Corruption and Its Combat in Palestine 2023, Ramallah, Palestine.

5 <https://www.un.org/jsc/content/joint-steering-committee>

1. Legal Framework Governing the Work of International Relief Organizations in Palestine

Palestinian law defines a foreign association or organization as any charitable association or non-governmental organization headquartered or primarily active outside the Palestinian territories, or where the majority of its members are foreigners. According to Article 34 of the law, foreign organizations wishing to operate in Palestine must register with the Ministry. Additionally, Article 36 requires foreign organizations to submit annual administrative and financial reports detailing their areas of expenditure⁶.

A definition can be derived from the general legal context and relevant international agreements. In general, international relief organizations are those that operate in providing humanitarian aid and emergency relief, including disaster response, recovery, and reconstruction. Their legitimacy is derived from membership in international organizations, bilateral or multilateral agreements with the State of Palestine, or registration with the relevant authorities in Palestine. These organizations deliver humanitarian assistance and emergency relief for natural or man-made disasters that may affect Palestine.

Some of these organizations are affiliated with UN agencies and operate under mandates or agreements with them. Others operate under bilateral or multilateral agreements, either with the State of Palestine or with other international organizations, while complying with Palestinian laws and regulations. Palestinian law also requires international organizations operating in Palestine to register with the appropriate authorities, such as the Ministry of Interior or the Ministry of Social Development, granting them formal legal recognition⁷.

2. Legal References for the Work of International Organizations in Palestine

- Palestinian Basic Law (2003, amended), particularly the articles related to the right to organize, transparency, and accountability in the use of public resources.
- Law on Charitable Associations and Community Organizations No. 1 of 2000, which stipulates the requirement for organizations to register and submit annual financial and administrative reports.
- The Foreign Organizations Registration System adopted by the Ministry of Interior, which requires international organizations to provide detailed information about their projects, funding sources, and budgets.
- Palestinian Code of Conduct for NGOs (2008), prepared by the NGO Network, which encourages adherence to accountability and integrity toward the local community.

Not all international organizations fully comply with national frameworks, and they often prefer to deal directly with the authorities implementing the funding projects (such as donors or the United Nations), which creates a gap in local oversight of their performance.

⁶ Law No. 1 of 2000 on Charitable Associations and Community Organizations.

⁷ Dr. Sami Ghneim, personal interview, 20 June 2025.

3. Challenges Faced by International Relief Organizations in Palestine Before the War on the Gaza Strip

Before the October 2023 war, international relief organizations operating in Palestine in general, and in the Gaza Strip in particular, faced numerous challenges that significantly affected their ability to fulfill their missions. These difficulties were compounded by the ongoing Israeli aggression against Gaza and the West Bank, the persistent political division, the blockade and closure imposed by the Israeli occupation, and the strict movement restrictions based on pre-approved lists, especially after the 2014 assault. These challenges can be summarized as follows:

- Access to and from the Gaza Strip was extremely limited for both individuals and goods. This severely hindered the organizations' ability to deliver aid and provide necessary support in a timely manner. The continuous inability to meet humanitarian needs during emergencies led to low levels of public satisfaction with the humanitarian services provided by international organizations.
- Many organizations struggled to secure adequate funding to meet the growing needs of Gaza's population, which negatively impacted their capacity to deliver humanitarian assistance. According to the 2023 Humanitarian Response Plan, the total required budget amounted to \$502.3 million, but only \$75.5 million was actually received—covering just 15% of the total needs. The available funds were distributed among various sectors as shown in the table below⁸.

Sector	Required (USD)	Funding Received (USD)	Funding Percentage
Education	35 million	2.1 million	6%
Food security	279.7 million	32.6 million	12%
Health	46.2 million	7.1 million	15%
Multi-purpose emergency cash assistance	19 million	2.4 million	12%
Protection	40.2 million	11.1 million	28%
Shelter	35 million	6.8 million	16%
Water, sanitation and general hygiene	34.7 million	5.8 million	17%
Total	502.3 million	75.5 million	15%

- The security situation in the Gaza Strip was volatile and unstable, putting the lives of humanitarian workers at risk and impeding relief operations. During the two decades before the war on Gaza, the area experienced numerous escalations and repeated assaults by occupation forces. These attacks added extra burdens to humanitarian response plans and presented major challenges for relief organizations trying to provide emergency assistance during attacks and later during recovery and reconstruction phases⁹.
- Humanitarian needs in the Gaza Strip worsened before the war because of the blockade and repeated conflicts, which increased pressure on organizations to deliver aid. Data from the World Bank and the Palestinian Central Bureau of Statistics indicate that about 2.2 million people live in Gaza within an area of no more than 365 km², most of them refugees. With a population density of 6,102 people per km², Gaza is among the most densely populated places in the world, placing severe demographic pressure on basic resources and productive capacity.

⁸ United Nations Office for the Coordination of Humanitarian Affairs (OCHA). Humanitarian Response Plan, Occupied Palestinian Territory, May 2023.

⁹ Report entitled "Suffocation and Isolation, A Near-Impossible Life", issued by the Euromed Monitor for Human Rights: <https://euromedmonitor.org/ar/gaza>

Additionally, repeated wars have caused near-total destruction of the simplest elements of daily life for Palestinians, driving unemployment and poverty to their highest levels. Unemployment exceeded 45% during the first half of 2023, and more than 50% of recent graduates were unemployed. The per-capita income in Gaza was roughly half that of the West Bank, while poverty and malnutrition rates worsened to above 80%. For instance, per-capita water availability in Gaza was about 80 liters per day, well below the World Health Organization's recommended minimum of about 150 liters per day, and over 97% of Gaza's water did not meet WHO potable water standards.

By the first half of 2023, Gaza's share of Palestine's GDP had fallen from around 34% before 2006 to under 18%, causing a structural impairment in Gaza's capacity to recover. These indicators show that Gaza was already in a severe economic and humanitarian crisis before the Israeli war¹⁰.

• **Challenges in Accessing Affected Areas:**

Relief organizations faced serious difficulties in reaching the most affected areas of the Gaza Strip, whether due to movement restrictions or security concerns. This situation further worsened the humanitarian crisis.

Many humanitarian workers from both international and local organizations confirmed that they were constantly at risk of being targeted by the Israeli occupation army. They reported that the occupation forces do not respect international laws that call for the protection of humanitarian workers operating in conflict zones. There are numerous documented cases in which humanitarian workers were directly targeted and killed during the wars on Gaza¹¹.

• **Difficulties in Coordinating Humanitarian Work:**

Challenges in coordinating humanitarian efforts among the various actors in the Gaza Strip have often hindered the delivery of assistance and led to overlapping efforts.

These difficulties stem from several factors: the occupation, the obstacles to movement and communication, and internal factors related to the capacity of organizations. There are also external factors tied to the attitudes and willingness of organizations to coordinate and work collaboratively. In the period leading up to the October 2023 war, relations among international relief organizations were often characterized more as competitive than by cooperative¹².

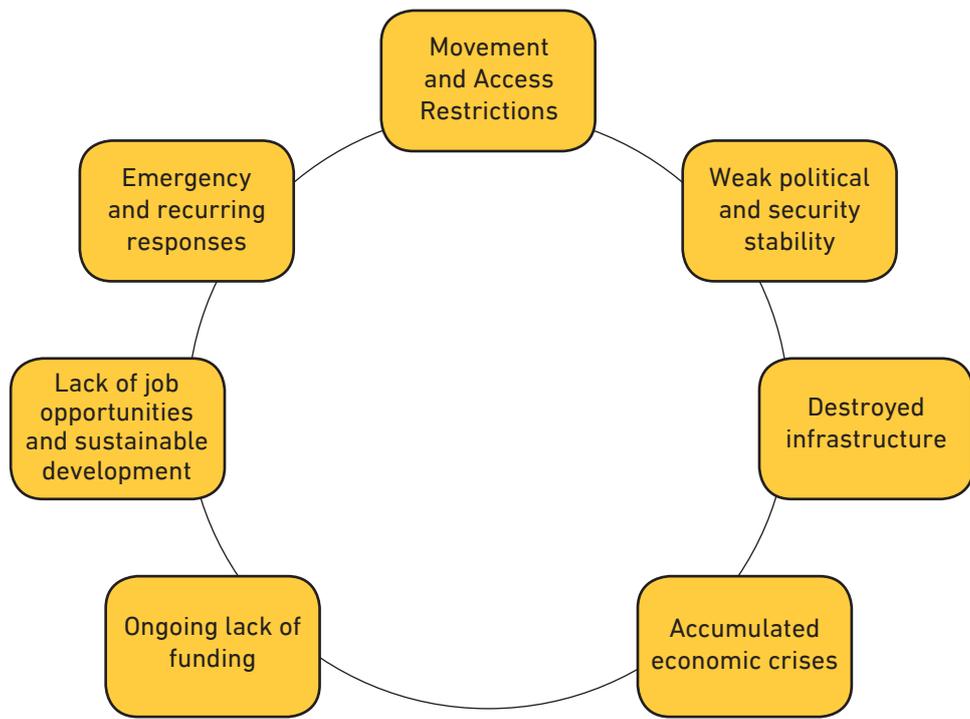
The following diagram illustrates the map of challenges from the perspective of workers in international relief organizations and Palestinian non-governmental relief organizations¹³.

10 "The Impact of the Middle East Conflict on the Palestinian Economy", report published by the World Bank on May 23, 2024.

11 Sobhi Shaqlieh, Palestinian Red Crescent Society, personal interview, June 15, 2025.

12 Rami Suwan, Director of the Social Communication Forum, personal interview, May 30, 2025.

13 A set of opinions collected through interviews with representatives of international and Palestinian local relief organizations for the study (May–June 2025).



Second: Values of Integrity, Principles of Transparency, and Accountability Systems in the Work of International Relief Organizations Operating in the Gaza Strip before the War of Genocide

Before the outbreak of the genocidal war in October 2023, international relief organizations played a central role in delivering humanitarian assistance to the Gaza Strip, amid a prolonged blockade, deep political divisions, and a severe deterioration in living and economic conditions. Their interventions covered a wide range of sectors, including food security, health, education, protection, water and sanitation, and shelter. In many cases, these organizations cooperated with Palestinian civil society organizations.

Despite of their significant interventions, the operational environment of these organizations was fraught with political and security complexities imposed by the occupying authorities on one side and by internal divisions on the other. These factors had a direct impact on the effectiveness of integrity, transparency, and accountability within their work.

Although many international relief organizations had, in theory, adopted principles of transparency and accountability, their practical implementation before the genocidal war was partial and inconsistent from one organization to another. Significant gaps existed in community participation, information disclosure, and the establishment of genuine feedback mechanisms. These shortcomings weakened the efficiency and responsiveness of humanitarian interventions and eroded local community trust in some of these organizations¹⁴.

• Practices of Integrity Values within International Relief Organizations

In spite of the commitment of many international organizations to institutional integrity standards, the actual implementation of these standards within the Palestinian context faced several challenges. These included bias in selecting local partners, as some organizations were observed to rely on a narrow network of partner institutions, at times based on political or personal considerations, which led to the exclusion of capable local organizations.

Another challenge was the weakness of verification and field auditing procedures; in several cases, there were no independent local reviews or assessments by affected communities, and reports often relied on data provided by partners without sufficient verification. Additionally, conflicts of interest sometimes arose between the personal interests of staff members in the international organizations' Gaza offices and funding decisions, particularly in the absence of effective local mechanisms for monitoring integrity¹⁵.

• The Level of Transparency Principles in Program Design and Delivery

Even with its importance, transparency was not always a priority for all international organizations operating in the Gaza Strip. One of the main deficiencies was the absence of community participation in intervention planning, as there were no clear participatory methodologies to ensure the involvement of affected communities in designing interventions, which resulted in many programs failing to align with actual needs.

14 Mahmoud Abdel Hadi, Coalition for Integrity and Accountability (AMAN), personal interview, June 26, 2025.

15 Findings from a focus group conducted with representatives of Palestinian civil society organizations – Gaza, June 22, 2025.

Another major shortcoming was the lack of information disclosure, as intervention plans, beneficiary selection criteria, and budgets were not made publicly available or accessible through user-friendly platforms, undermining the local community's ability to exercise oversight. Additionally, many reports were written in overly technical language, often published in English without simplification, which made them vague or unintelligible to local communities. This prevented people from understanding the details of the work and ultimately undermined genuine transparency¹⁶.

• **Accountability Systems of Organizations toward Affected Populations**

Despite declared commitments to accountability toward affected populations, the actual implementation faced several challenges. Many organizations did not have effective or secure mechanisms for receiving complaints or reports, and when such systems existed, they were often not well known to the communities. Moreover, organizations lacked systematic processes to collect and review beneficiaries' feedback on services, limiting opportunities for improvement and corrective action.

Finally, the lack of studies and reports by independent local organizations assessing how interventions met community needs undermined the capacity of affected populations and Palestinian civil society organizations to hold international relief organizations accountable¹⁷.

• **Factors Affecting Integrity Values, Transparency Principles, and Accountability Systems**

Integrity values, transparency principles, and accountability systems were influenced by several structural and contextual factors, the most important of which are illustrated in the following table¹⁸.

Factor	Impact
Political and security environment	Movement restrictions, limited access, interventions by the occupying authorities, along with the blockade and ongoing wars in the Gaza Strip, hindered monitoring and evaluation, increasing the demands on humanitarian response plans.
Donor influence on programmatic decisions	Some donors were inflexible in adjusting programs to align with the actual needs of local communities.
Weak coordination among actors	Led to duplication of services, conflicting roles, and reduced transparency in data.
Reliance on local associations that are sometimes unprofessional	Affected the integrity of aid distribution and led to the politicization of some interventions.
Political division and dual oversight and accountability	Increased the complexity of international relief organizations' work and, in some cases, created opportunities for organizations to evade adherence to standards.
Repeated emergency responses	Increased the autonomy of international relief organizations under the pretext of rapid action, often allowing them to bypass certain standards.
Weak role of civil society organizations	The ongoing pursuit of funding by Palestinian civil society organizations, coupled with limited and fragmented financial resources, curtailed their role in holding international relief organizations accountable, leaving accountability largely confined to official government channels.
Community awareness of the right to accountability	Low community awareness reinforced decision-making autonomy within international relief organizations and reduced consideration of local communities' rights to hold them accountable.

16 Rana Joudeh, Palestinian Crescent for Relief and Development Authority, Board Member, personal interview, June 30, 2025.

17 Yasr Al-Atrash, Social Development Forum, personal interview, June 10, 2025.

18 Focus group with representatives of Palestinian civil society organizations, held on June 22, 2025.

Comparative Analysis: The State of Integrity Values, Transparency Principles, and Accountability Systems in the Work of International Relief Organizations in the Gaza Strip¹⁹.

Item	International/UN Principles and Standards	Reality in the Gaza Strip before the War	Gaps
Transparency	Publish annual reports, clear intervention standards, share information with communities.	Reports are often published in English only, information is not easily accessible, and transparent mechanisms for community participation in project design are absent.	Large gap in local translation of transparency, weak access to data for local communities. Projects sometimes do not reflect actual community needs.
Integrity	Commitment to impartiality, prevention of corruption, performance monitoring. Adherence to ethical values in the context of local communities.	Operations follow principles that are not fully contextualized. Reliance on a limited set of partners almost permanently, with occasional conflicts of interest.	Weak local mechanisms for accountability, especially in partner selection and aid distribution.
Community Accountability	Feedback systems, receiving complaints, responding to the community.	Complaint mechanisms are unknown or inactive, responses are unsystematic, no regular assessments of satisfaction levels.	Formal accountability exists but does not practically influence project planning or policy adjustments.
National Compliance	Adherence to national laws and human rights standards.	Some organizations deal directly with donors without national oversight, or operate under UN mandates.	Undermines national sovereignty and lacks coordination with relevant ministries.

¹⁹ Review of the websites of several international relief organizations operating in the Gaza Strip on various dates before and during the genocidal war.

Third: Map of International Relief Organizations Operating in the Gaza Strip During the Genocidal War

According to data from the Palestinian Ministry of Interior (up to 2022), the number of registered non-UN international organizations (INGOs) operating in the Palestinian territories exceeded 90, of which approximately 60 have a presence and direct interventions in the Gaza Strip. These organizations include European, American, and Asian institutions working across multiple sectors. The genocidal war on the Gaza Strip since October 2023 has affected these organizations, and the impact can be classified as follows:

- Many international relief organizations entered to operate in the Gaza Strip, where they had not previously been active before the war, such as the World Central Kitchen (WCK), Al-Rahma Association, Al-Baraka Association, the Hope Project Association, and several others. These organizations began their work as part of the humanitarian system. According to Ministry of Interior reports, some of these organizations operate without formal authorization, responding directly to urgent needs in Gaza, where the absence of governmental authorities has diminished oversight and accountability.
- Humanitarian relief operations expanded significantly in many organizations, with growth in areas of activity, staff numbers, and budgets. Notable examples include the International Medical Corps (IMC), Medical Aid for Palestinians (MAP), Médecins Sans Frontières (MSF) in all its branches, the Human Appeal, the Red Cross, the Palestinian Red Crescent, and the Emirates Red Crescent. These organizations became particularly active in the health sector, establishing field hospitals to provide services to affected populations. They replaced government and private hospitals that had been destroyed by the Israeli occupation forces. Over the course of 20 months of the war, much of the health system was taken out of service by Israeli bombing, including 38 hospitals, 82 medical centers, and 164 health institutions²⁰.
- Many international relief organizations closed their offices in the Gaza Strip and evacuated staff due to life-threatening risks or orders from occupying forces to vacate their premises. In the early months of the war, several UN and international organizations either completely suspended operations or partially reduced their staff. Examples include the German Development Agency (GIZ) and the Norwegian People's Aid (NPA), which halted operations entirely, while others, such as the Office of the UN High Commissioner for Human Rights (OHCHR), UN Women, and the UN Population Fund (UNFPA), reduced staff or operated from outside the Strip.

Staff from international organizations noted that the war demonstrated the limited capacity of humanitarian organizations, especially after the Israeli military declared the entire Gaza Strip a closed military zone. International staff and humanitarian teams were given only a few hours to evacuate northern Gaza and border areas, with offices receiving evacuation orders under threat to their lives. Consequently, these organizations had little choice but to comply. Previous experiences during past aggressions also exposed humanitarian organizations to Israeli violations that threatened the safety of their staff, further constraining their operational options²¹.

- A portion of international relief organizations continued to operate in the Gaza Strip despite the circumstances, with many of their offices and staff frequently targeted, bombed, or killed. According to the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), 341 humanitarian workers have been killed in the Gaza Strip since the onset of the Israeli occupation's military aggression.

20 Statement issued by the Government Media Center, dated May 28, 2025.

21 Opinions of a group of staff from international relief organizations in the Gaza Strip, collected through multiple interviews, June 2025.

1. Status of Humanitarian Funding Amid the War on Gaza and Legal and Logistical Challenges to Humanitarian Work

As of June 25, 2025, member states had disbursed approximately \$688 million of the requested \$4 billion (17%) to meet the most urgent needs of 3.3 million people identified as requiring assistance in the Gaza Strip and the West Bank, including East Jerusalem, during 2025, according to the 2025 Flash Appeal for the Occupied Palestinian Territory.

Approximately 88% of the requested funds are allocated for humanitarian response in the Gaza Strip, with slightly over 12% designated for the West Bank. In May 2025, the Humanitarian Fund for the Occupied Palestinian Territory managed 128 ongoing projects totaling \$74.2 million to address critical needs in Gaza (88%) and the West Bank (12%).

Of these projects, international non-governmental organizations (INGOs) are implementing 63 projects, national non-governmental organizations (NGOs) 49 projects, and UN agencies 16 projects. Notably, 47 of the 79 projects implemented by INGOs and UN agencies are carried out in collaboration with national NGOs²².

Since the beginning of the genocidal war on the Gaza Strip, UN relief organizations have issued the first Humanitarian Appeal for 2024 and the second Humanitarian Appeal for 2025 to provide funding for emergency response plans in Palestine in general, and the Gaza Strip in particular. The amounts requested in these appeals were as follows²³:

- **First Humanitarian Appeal 2024:** The total funding required for the humanitarian response in Palestine amounted to \$3.42 billion, of which 82.9% was covered by the plan (equivalent to \$2.84 billion). The total actual funding was \$3.30 billion, with 13.9% of it coming from outside the response plan.
- **Second Humanitarian Appeal 2025:** The total funding required amounted to \$4.07 billion, but only 18.1% of the requested plan had been provided as of the report's writing, while \$878.4 million was funded, representing 16% from outside the response plan.

Table 4: Required and Achieved Funding for 2024–2025 by Sector

Sector	2024 Required (\$M)	2024 Achieved (\$M)	2025 Required (\$M)	2025 Achieved (\$M)
Coordination and Support Services	196	138.6	285.1	8.0
Education	175.5	72.9	230.3	13.2
Emergency Telecommunications	2.2	0.3	2.5	1.5
Food Security	930.4	1.157	1.303.6	313.6
Health	510.6	356.8	596.1	61.4
Logistics Services	23.2	73.5	74.8	32.4
Multi-Purpose Cash Assistance	293.4	67.7	370.3	73.4
Nutrition	159.9	43.8	203.0	21.4
Protection	188.6	148.7	275.7	33.6
Shelter and Non-Food Items	525.2	139	249.7	14.7
Site Management	39.7	28.2	81.3	0
Water, Sanitation, and Hygiene	378.2	190.9	400.8	24.1
Unspecified	Unspecified	256.8	Unavailable	116.9
Inter-Sectoral Groups	Unspecified	165	Unavailable	23.3

²² Humanitarian Situation Update No. 300, Gaza Strip:

<https://www.ochaopt.org/ar/content/humanitarian-situation-update-300-gaza-strip>

²³ <https://www.ochaopt.org/ar/content/flash-appeal-2025-glance>

2. Map of Sectors, International Organizations, and Services Provided During the War on Gaza According to Global Sector Classification²⁴

Sector	Services Provided	Organization Name 1	Organization Name 2
Protection	<ul style="list-style-type: none"> - Multi-sector services for survivors of violence (women and children) - Safe spaces services for women and children - Economic empowerment and livelihoods support during emergencies - Shelter services for survivors of violence - Support services for survivors of violence and crisis-affected women (dignity kits, health kits) - Primary health care for survivors of violence - Awareness and resilience-building for women, children, and vulnerable families 	<ol style="list-style-type: none"> 1. Save the Children 2. OXFAM 3. ANERA 4. MSF (France) 5. MAP 6. MSF (Spain) 7. NRC 8. Plan International 9. HI 10. MSF (Switzerland) 11. CARE 12. War Child Alliance 13. AHH 14. ACTED 15. ACS 16. IE 17. AFSC 18. NPA 19. CRS 20. Action Aid 21. IR 22. Islamic Relief France 23. WCK 24. TDH Netherlands 	
Food Assistance	<ul style="list-style-type: none"> - Food basket assistance - Vouchers - Establishing and supplying community kitchens - Supplying charity kitchens to prepare hot meals - Distribution of nutritional supplements for children and poorest families 	<ol style="list-style-type: none"> 25. RC 26. Qatar Red Crescent 27. Palestinian Red Crescent 28. UAE Red Crescent 29. MED GLOBAL 30. Human Apple UK 31. Human Apple Australia 32. SI 33. Paces Winds Japan 34. CCP Japan 35. DCA 36. UK-MED 37. IOCC 38. Mercy Corps 39. Med Global 40. Project Hope 41. Relief International 42. Center for Mind and Medicine 43. JVC 44. GIZ 45. IMC 46. HHI 47. Global Committees 	

²⁴ Flash appeal, Occupied Palestine Territory. Humanitarian Program cycle. 2025 December 2024.

Health	<ul style="list-style-type: none"> - Provision of primary health care - Establishing field hospitals and medical points in displacement centers - Supplying government and field hospitals with medicines and medical devices - Financial support for the health sector - Provision of medicines for chronic and serious illnesses - Coordination support for complex cases traveling for treatment outside Palestine - Provision of sexual and reproductive health services - Nutrition services for special cases 		
Education	<ul style="list-style-type: none"> - Safe learning spaces - Learning points - Temporary schools - Psychosocial support for students - Educational initiatives - Provision of logistical educational needs for students - Provision of clothing for students 		
Shelter	<ul style="list-style-type: none"> - Provision of adequate shelter (displacement camps) - Provision of tents - Logistical support for shelter - Provision of shelter requirements (mattresses, blankets, kitchen and hygiene needs) 		
Water, Sanitation	<ul style="list-style-type: none"> - Provision of drinking water to displacement areas - Provision of domestic water for displaced people - Provision of hygiene parcels - Provision of health awareness 		

Fourth: Integrity Values, Transparency Principles, and Accountability Systems in the Work of International Relief Organizations During the Genocidal War on Gaza

Situation Overview of the Gaza Crisis (from 7 October 2023)

Since October 2023, the war on Gaza has been marked by extreme destructive force, the systematic devastation and targeting of civilian infrastructure, and the deliberate and repeated attacks on health and humanitarian systems, severely affecting the lives and well-being of the population. This has created one of the largest humanitarian disasters in the history of the Gaza Strip and imposed an extremely dangerous working environment for international humanitarian organizations.

According to the United Nations (OCHA), the war has resulted in the destruction of over 70% of health and educational infrastructure, forcible internal displacement of more than 1.9 million people²⁵, and near-total collapse of logistical, food, and medical supply chains.

All these conditions have created major challenges for international relief organizations in fully adhering to humanitarian principles, as well as principles of integrity, transparency, and accountability in their work.

The situation in Gaza has been marked by extreme chaos, erosion of the rule of law, and a clear absence of government, health, police, and relief structures. There has also been widespread theft and looting of aid, as well as raids on offices and warehouses of international, UN, and local relief organizations, creating a state of disorder in the humanitarian sector. Additionally, interventions by the Israeli occupation have prevented the entry of aid for extended periods.

All of these factors limited the ability of international relief organizations to adopt a clear approach to integrity, transparency, and accountability, especially since the war significantly changed the roles of these organizations. Many non-UN international organizations adopted emergency roles, which are:

- Providing emergency food assistance through ready-made food basket distribution.
- Delivering emergency health services via the establishment and support of field hospitals, which emerged to fill gaps in government and private health services.
- Providing shelter and basic essentials through distribution of tents, non-food items, mattresses, blankets, and hygiene supplies in displacement centers.
- Introducing protection and basic psychosocial support services into their work.

As outlined above, these interventions faced a series of challenges that directly affected the environment of integrity, transparency, and accountability, which can be summarized as follows²⁶:

1. Integrity Values, Transparency Principles, and Accountability Systems in Commercial Contracts from the Perspective of Business Partners

One of the roles that emerged in the work of relief organizations during the war on Gaza was contracting with merchants to provide a range of food, non-food, and cash-based services. This study examined the requirements of integrity, transparency, and accountability in the contracts of local organizations by analyzing this environment with six key partners across various supply areas. The examination yielded the following results:

25 Humanitarian Situation Update No. 297, Gaza Strip, United Nations Office for the Coordination of Humanitarian Affairs, 18 June 2025.

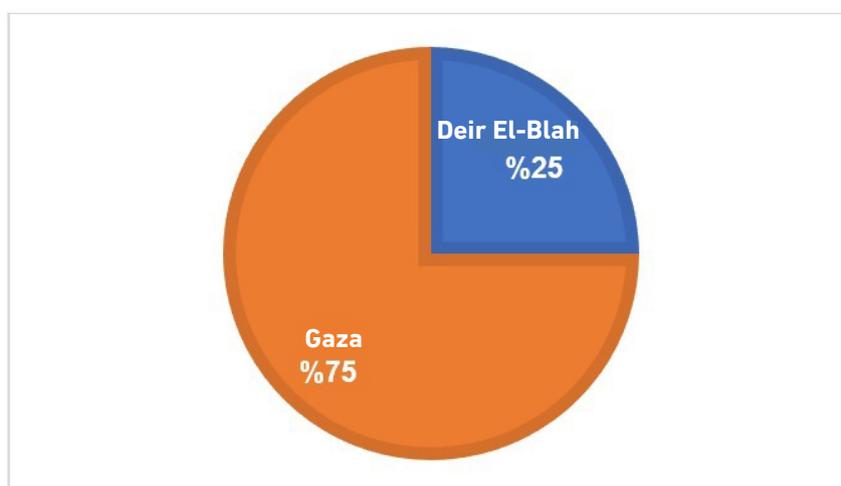
26 Salma al-Zaanin, Charitable Family Development Association, Chairperson of the Board, personal interview, 30 June 2025.

1.1 Nature of Companies' Operations

Nature of Company/Institution | Number

Nature of Company/Institution	Number
General Trade	2
General Trade and Electronics	2
Provision of Financial, Banking, and Tourism Services	1
Restaurant and Food Services	1
Total	6

1.2 Geographical Distribution of Shelter Centers



1.3 Examining Integrity Values, Transparency Principles, and Accountability Systems

• Commercial Partners²⁷

- 75% were selected as partners through price quotations in accordance with the procedures adopted by international relief organizations, while 25% confirmed that their selection resulted from personal connections with the company director
- 100% of the commercial partners operated under signed agreements guaranteeing the rights of both parties.
- 50% confirmed that the agreement language was English, while the remaining 50% stated that the agreements were translated into Arabic before signing.
- 100% confirmed that the international organizations attached Codes of Conduct for service providers.
- 75% of the partners confirmed that they had not observed any indications of corruption among the humanitarian staff working in the contracting international organization, while 25% stated that they had noticed such indications. The most common forms of suspected corruption were favoritism, nepotism, and preferential treatment.
- 75% of those who observed indications of corruption did not take any action regarding these suspicions, while 25% of them submitted a complaint to the international organization.

²⁷ The results represent the outputs of a questionnaire designed specifically for the study, and they reflect the views of the commercial partners.

- 100% of those who reported confirmed that their relationship with the international organization did not change as a result of the complaint.
- 100% of the partners confirmed that the international organizations required them to commit to protecting beneficiaries' data and information from misuse. Among them, 75% stated that these commitments were written, while 25% confirmed they were verbal.
- 100% confirmed that complaint mechanisms were communicated to the partners upon contract signing, and it was among the conditions to display them during distribution and delivery. The most prominent of these channels was the toll-free complaint number.

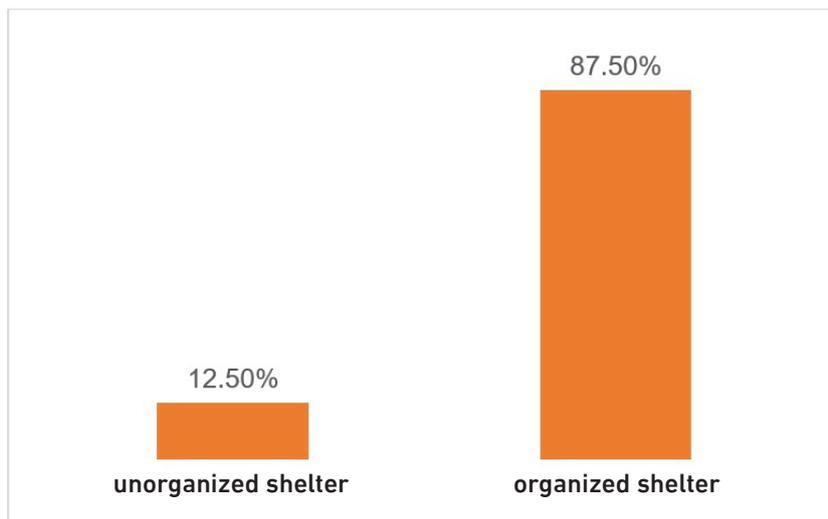
2. Integrity Values, Transparency Principles, and Accountability Systems in the Management of Shelter Centers

As part of examining the environment of integrity, transparency, and accountability in the work of international relief organizations operating in the Gaza Strip, the study assessed the attitudes and practices of the management of shelter centers, as entities directly involved with these organizations that provided services firsthand, rather than through intermediary local NGOs. The findings were as follows:

2.1 Geographic distribution of the shelters

Governorate	Number	%
Gaza	4	50.00%
Middle Area	3	37.50%
Khan Younis	1	12.50%
Total	8	100.00%

2.2 Nature of Shelters



2.3 The number of displaced persons in the centers

Indicator	Arithmetic Mean
Number of displaced persons at the site	1,187
Number of males	582.85
Number of females	604.14
Number of organizations	4

2.4 Assessment of Integrity Values, Transparency Principles, and Accountability Systems from the Perspective of Center Administrations

- The assistance provided by international relief organizations included food parcels, blankets, and educational and health services.
- 37.5% reported that engagement with the center occurred through personal relationships with the international organization, while 62.5% indicated that the relationship was established following a field visit by the international organization to the center and a meeting with its management.
- 87.5% were not aware of codes of conduct or conflict-of-interest policies and had not been informed about them.
- 90% confirmed that they had been informed and obligated by the organizations to follow the Protection from Sexual Exploitation and Abuse policy.
- 75% were unaware of the policy for reporting suspected corruption, and international organizations did not address it in their interactions with them.
- 90% were unaware of the policy regarding receiving gifts, and none of the international partners addressed this during their work.
- 62.5% had previously observed misconduct or suspected corruption by a staff member of the contracting international organization. These suspicions were distributed as follows: 70% favoritism through connections, 60% nepotism, 50% preferential treatment, 25% bribery, 37.5% misappropriation of public funds, and 25% illicit gain.
- 62.5% of those who noticed suspected corruption filed a complaint with the international organization.
- 75% were unaware of the outcome of their complaint and were not informed of any results.
- 50% believe complaints are ineffective and merely formalities, while 50% affirm their importance and state that, to their knowledge in center management, they are taken seriously.
- 37.5% of those who reported complaints confirmed that their relationship with the international organization changed as a result.
- 45% of those who chose not to report complaints cited fear of severing the relationship with the organization and affecting the flow of assistance; 30% believed it was not their responsibility but that of the affected person, and 20% were indifferent and expected the complaint to be ineffective.
- 75% confirmed that the international organization required them to provide commitments/pledges not to misuse beneficiary data or information, either by leaking it or using it for personal purposes; of these, 37.5% said the pledges were written, while 62.5% said they were verbal.
- 37.5% stated that the protection of beneficiary data was a condition for service provision, while 62% said it was not a condition.
- 100% confirmed that internal announcements in the camp were the only mechanism ensuring beneficiaries' access to relevant information, such as the type of assistance, quantity, collection method, collection time, and value in the case of cash assistance.
- 87.5% confirmed that the complaints reception and referral mechanism is published and communicated to beneficiaries in the shelters.
- 100% confirmed that the available channel for receiving and referring complaints from beneficiaries to the responsible authority in the partner organization was the international organization's toll-free number.

3. Assessment of Integrity Values, Transparency Principles, and Accountability Systems from the Perspective of Partner Local Organizations

A focus group was held with Palestinian local organizations partnering with international relief organizations, and a series of interviews were conducted with the directors of these local organizations to assess the integrity, transparency, and accountability environment from their perspective. Below are the results.

Axis 1: Legal and Policy Obligations Imposed by International Organizations Before the War

Before the war, most international partner organizations relied on a set of measures and policies framing their work according to principles of integrity, transparency, and accountability. These obligations were considered an integral part of partnership contracts and were regularly monitored. The most prominent of which are:

- Signing codes of conduct related to integrity and anti-corruption.
- Requiring policies for conflict-of-interest prevention and financial compliance.
- Applying tools to assess local partners, such as institutional capacity assessments.
- Mandatory establishment of complaints and feedback mechanisms within the organization.
- Imposition of periodic financial and technical reports and independent external audits.

• Changes in Obligations During the Genocide War and Their Causes

Since the beginning of the genocide war on the Gaza Strip, there was a noticeable change in the implementation of some of these obligations. The changes and their causes can be summarized as follows:

Key changes

- Some routine requirements related to financial reporting and field auditing were relaxed.
- Certain transparency verification standards, such as field verification of beneficiaries, were bypassed or postponed due to the dangerous circumstances.
- In some cases, rapid emergency funding was approved without completing all partner review steps.

Causes:

- The catastrophic nature of the war, which required rapid life-saving responses.
- Destruction of administrative offices and displacement of staff, along with the scattering and loss of documents, which disrupted standard institutional procedures.
- Limited field access and challenges to direct donor monitoring.
- Weak digital connectivity and frequent power outages, which hindered the timely submission of documents and follow-up actions.

In emergencies, integrity and transparency are not administrative luxuries but an ethical necessity that preserves trust between organizations and communities. Although the war has imposed many challenges, we, as local institutions, still consider ourselves guardians of these principles and call for the creation of more equitable and realistic participatory accountability tools that take into account the voices of affected populations, not just bureaucratic compliance reports.

• **Measures Imposed by International Organizations Before/After the War**

Measures

Before the War	After the War
<ul style="list-style-type: none"> - Clear policies for documenting procurement, distribution, and beneficiary identification. - Dissemination of tools for reporting corruption and misconduct. - Training staff on Protection from Sexual Exploitation and Abuse (PSEA) standards. - Use of risk assessment tools (Risk Matrix). 	<ul style="list-style-type: none"> - Focus on integrity in beneficiary selection mechanisms within current constraints. - Introduction of flexible review tools, such as verifying beneficiary data via phone or local teams. - Requesting high-quality narrative reports to compensate for reduced field visits.

Capacity Building and Partner Empowerment

Before the War	After the War
<p>Many international organizations conducted regular training in:</p> <ul style="list-style-type: none"> - Good governance. - Compliance. - Complaint and accountability systems. - Use of survey and monitoring tools. - Integrity and transparency concepts and standards. - Institutional and community accountability systems. 	<p>After the war, these activities were significantly reduced but not entirely eliminated. Some organizations resorted to:</p> <ul style="list-style-type: none"> - Conducting remote digital trainings. - Sending written training materials and guidance. - Establishing immediate technical support channels for local partners. - Conducting training on mechanisms for Protection from Sexual Exploitation and Abuse.

• **Adoption of Measures by Governing Bodies²⁸**

Most international organizations formally adopt these policies within their internal systems and oversee their implementation through supervisory committees or internal compliance units. Some require that these policies be activated and documented by local partners, and some entities have requested that they be included as part of our institutional policy manual.

• **Use of Digital Technology to Support Integrity, Transparency, and Accountability²⁹**

Despite the enormous challenges posed by the war, some organizations sought to leverage technology to support an environment of integrity. The most prominent tools used included:

- Google Forms for documenting beneficiary and distribution data.
- Digital verification applications using QR codes or simple digital fingerprints.
- Digital complaint management systems (such as U-Report or Kobo Toolbox).
- Digital monitoring dashboards that allow donors to track progress in real time.
- Encrypted SMS tools for receiving feedback (SMS-based Feedback Mechanisms).

²⁸ Zuheir Madhi, Arab Knight Association (Fares El-Arab) Executive Director, personal interview, 3/7/2025.

²⁹ Ahmed Abu Sultan, Wafaq Association for the Care of Women and Children, personal interview, 2/7/2025.

Axis Two: Roles and Responsibilities in Ensuring Integrity, Transparency, and Accountability

• Changes in the Roles of Local Organizations in Promoting Integrity, Transparency, and Accountability

Before the war, except for the work carried out by the AMAN coalition in the Gaza Strip, the roles of Palestinian local organizations in the areas of integrity, transparency, and accountability were largely defined by international organizations. These organizations retained the greatest authority in planning, designing interventions, and monitoring implementation. The role of local partners was mainly focused on field implementation and providing technical and financial reports, with limited involvement in beneficiary selection mechanisms, the formation of support committees, or complaints management.

The experience of the genocide war in the Gaza Strip reveals a gradual, albeit imposed, shift in the roles and responsibilities of Palestinian local organizations in supporting and promoting an environment of integrity and transparency. However, this shift remains conditional on redefining the relationship with international organizations, moving from an implementation-focused partnership to a genuine partnership in leadership, governance, and accountability. Otherwise, gaps in accountability and weak institutional tools may undermine community trust and reduce the impact of humanitarian assistance, even if the intentions are sincere.

Key Shifts in the Roles of Local Organizations³⁰

- The nature of work for many local organizations has changed, moving from development-focused activities to providing relief in all its forms. This shift altered their relationship with international organizations, with some new local organizations emerging, others disappearing, and the role of some strengthened.
- Many representatives of local organizations believe that partner selection has become somewhat arbitrary, as there are no clear criteria for choosing local partners and with no more competition, as there was before the war, for funding and partnership opportunities. This, in turn, has diminished integrity and transparency in the selection process.
- Oversight and monitoring by local organizations have weakened due to numerous challenges arising from the security situation. Movement restrictions imposed on international organizations and their staff have further contributed to the erosion of integrity mechanisms and accountability practices.
- Their role has evolved from being mere implementers to strategic partners in planning and executing the response. Local organizations now often are the primary decision-makers when electing beneficiary lists, while international organizations' involvement is sometimes limited to reviewing the names.
- Local organizations increasingly take the lead in beneficiary selection and in planning field operations for aid distribution, particularly in areas that are difficult for international organizations to access.
- In response to recurrent organized thefts, Palestinian local organizations have assumed responsibility for storing and safeguarding aid, which has significantly expanded their engagement and communication with local communities.
- Local organizations contributed to developing integrity and accountability measures in ways that aligned with the local context and the constraints of the emergency situation, particularly within displacement centers. This was achieved primarily through community committees managing these centers. Most displacement centers are administered by committees formed through consensus among the displaced themselves.

³⁰ Multiple perspectives from a series of interviews conducted in June and July with representatives of local and international organizations operating in the Gaza Strip, previous source.

It is important to note that these centers vary in their organizational structures; some are formally managed by local and, at times, international organizations, others are operated by the UN Relief and Works Agency; a number are organized and run by community committees, while unorganized centers lack formal management and instead rely on individual initiatives and personal networks.

- Some organizations, in partnership with local civil society groups, worked to establish community support committees as alternative mechanisms for community oversight, even in cases where a comprehensive institutional framework was absent. As observed, the role of local authorities remained decentralized and did not constitute a unified system for strengthening community monitoring or ensuring that humanitarian aid reached its rightful recipients.

• **Impact of the Genocide War on the Roles of Local Organizations**

Positive Impact

- Enhanced speed and flexibility of response, relying on better understanding of the local context.
- Strengthened trust between organizations and local communities as a result of continuous field presence and dynamic interaction.
- Integration of local tools for community oversight and adaptation of distribution methods to align with social and spatial justice standards.

Negative Impact

- Insufficient institutional support from international partners in governance and accountability, leading to disparities in the quality of integrity, transparency, and operational measures.
- Weak technical or organizational tools needed to ensure documentation and oversight of processes such as distribution or needs assessments.
- Ambiguity in some roles and responsibilities due to the absence of clear coordination lines, resulting in overlaps or conflicts between local and international organizations.

• **Role of Civil Society Organizations in Receiving Complaints and Reports of Misuse or Corruption³¹**

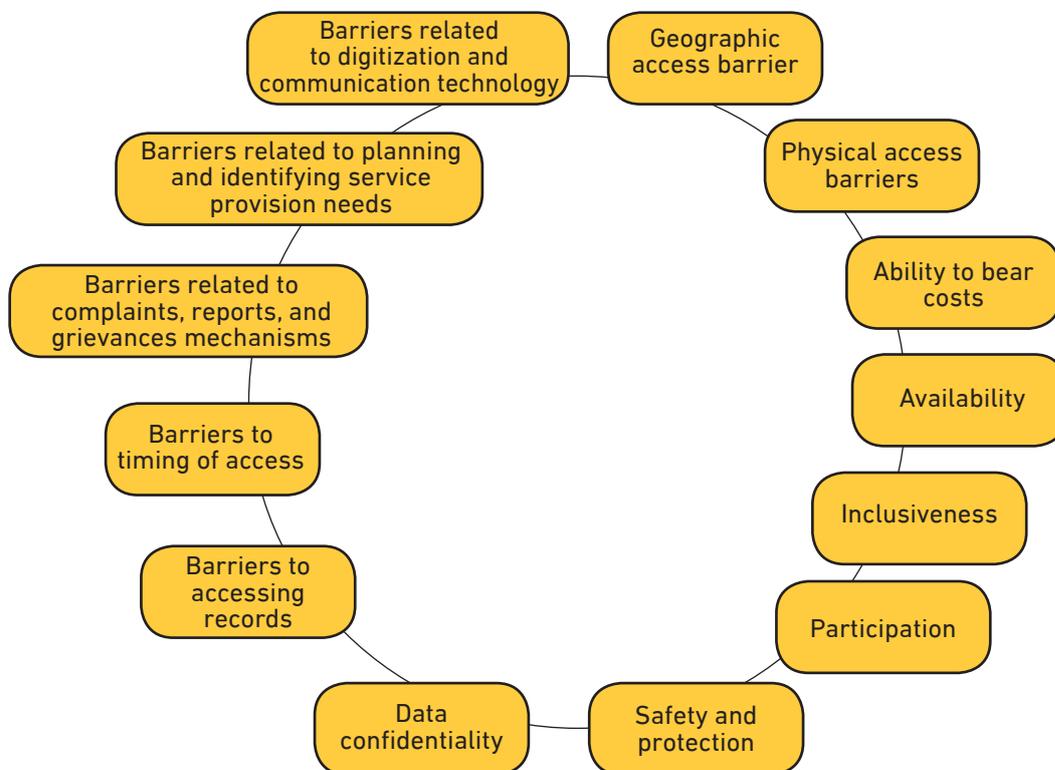
Civil society organizations played an active role in receiving and addressing complaints and reports related to the misuse of resources, suspected corruption, or gender-based violations. This role included the following:

- Establishing direct field channels for receiving complaints, such as community response teams or consecrated phone lines. In many cases, toll-free numbers provided by international or local organizations were publicly shared.
- Receiving and conducting an initial analysis of complaints, then referring cases that fall outside their authority to the international partner.
- Ensuring the confidentiality of information, particularly in cases involving suspected gender-based violence or exploitation.
- In some situations, this role was coordinated through partnership agreements, while in others it was carried out in the field on an ad hoc basis due to urgent needs. Despite its importance, insufficient training, the lack of secure digital tools, and limited qualified personnel within local organizations often made it difficult to handle such complaints in line with international integrity standards. As a result, this has contributed to negative community perceptions of the integrity, transparency, and accountability environment within both international and Palestinian local organizations.

³¹ Mahmoud Abdel Hadi, Yusra Al-Atrash, Zuhair Madi, previous sources.

4. Values of Integrity, Principles of Transparency, and Accountability Systems from the Perspective of Beneficiaries of International Relief Organizations³²

Findings from focus group discussions held with a diverse group of beneficiaries receiving humanitarian assistance from international relief organizations revealed a number of obstacles that hindered people's ability to access services smoothly. Some of these barriers were linked to shortcomings in staff practices and accountability mechanisms. The identified barriers were categorized as follows:



Beneficiaries believe that international organizations did not take many of these barriers into account, which deprived multiple groups of services. For example, the focus group results with persons with disabilities showed that the distribution of relief aid by organizations posed challenges in the following areas:

- 45% of respondents stated that distance posed an obstacle, and when approaching institutions to inquire or submit a complaint, it was difficult to access officials, requests were often disregarded, and some favoritism occurred in distribution.
- 40% of respondents indicated that accessing the service was challenging due to limited transportation, long distances, and lack of consideration for disability and gender during delivery.
- 70% of respondents reported that appointments were set by the organization without flexibility, frequently conflicting with beneficiaries' working hours (if employed), and those procedures were strict for late arrivals; once the designated time had passed, aid could not be collected afterward, which was considered unfair.
- 50% of respondents mentioned that due to limited transportation, carrying a large aid package over long distances was very difficult and exhausting, leading some individuals to forgo receiving assistance at times.
- 50% of respondents noted that obtaining aid required lengthy waiting times, and that there were no spaces protecting the recipient's dignity, often involving long queues that ignored privacy and respect of beneficiaries.

³² Results and outcomes of 4 focus groups held during June and July 2025.

In other focus groups, beneficiaries' views on the integrity and transparency environment in the work of international organizations were as follows:

- Some international organizations do not define the nature of their services according to beneficiaries' needs. Most participants had never been invited to meetings to genuinely identify or discuss their needs.
 - There are suspicions of corruption in the distribution of relief aid. "We all hear about certain aid packages and see them in the markets, but most of us did not receive those packages and instead have to purchase them from the market, if at all possible," reported one participant.
 - Cash assistance, its registration procedures, and mechanisms for follow-up in case of any problem are unclear. Another participant stated, "Even if registration is successful, obtaining the assistance is difficult, if not impossible."
 - International organizations leave it to local organizations to select beneficiaries without supervision or monitoring. There is significant favoritism and nepotism in the distribution of aid, particularly from center management.
 - Another participant stated that if there were fairness in distribution, citizens would not have to stand in the lines of death waiting for aid provided by the American company (referring here to Gaza Humanitarian Company).
 - There is a lack of clarity in the mechanisms used to select beneficiaries of international organizations' services, especially regarding food assistance and tents. Nearly half of the participants reported that they had to buy tents from the market or build makeshift shelters from wood.
- Some areas are classified as dangerous by international organizations, which do not operate there and do not allow their partners to do so. This results in injustice for various groups of people who are thereby deprived of humanitarian assistance.
- Organizations do not take into account the long distances and the risks people face when collecting aid, particularly the risks of theft and lawlessness. Many families have therefore chosen safety over receiving assistance, losing their rightful share as a result. The problem is that there is no accountability afterward for where this uncollected aid goes, nor any clarification provided by either international or local organizations.

5. Integrity Values, Transparency Principles, and Accountability Systems from the Perspective of International Organizations³³

Staff members of international relief organizations working in the Gaza Strip stated that they operate in a complex and dangerous environment, one that is controlled by rapidly changing daily conditions. Certain areas are accessible for beneficiary operations, but access remains highly unpredictable and can be revoked without notice. While citizens have fears for their personal safety, humanitarian workers share the same concerns, as nearly 400 humanitarian staff members have been killed to date.

Regarding the environment of integrity, transparency, and accountability within their operations, the interviews revealed the following findings:

³³ Nabil Mousa, International Medical Corps (IMC), Monitoring and Evaluation Officer, personal interview, June 2025; Mahmoud Shalabi, Medical Aid for Palestinians (MAP), personal interview, June 2025; Sobhi Shaqla, previously cited source.

Axis One: Framework for Delivering Relief and Humanitarian Services, Including Coordination and Joint Action

International relief organizations that participated in the preparatory meetings for the study confirmed that the nature of their work has changed as a result of the war. These changes include an increase in the number of staff, geographical expansion, a larger number of beneficiaries, and direct engagement with affected populations.

Before the war, such direct implementation was not among the tasks of international organizations, as they typically worked through local partners. The organizations have tried to respond to these changes by introducing new policies and procedures to ensure integrity, transparency, and accountability by introducing new policies and procedures that would guarantee the application of those values, and by establishing new functional roles and units within their organizational structures, such as compliance departments, accountability sections, and protection from exploitation and abuse units. Some of these functions previously existed but were expanded, while others are entirely new, introduced in response to the requirements of direct fieldwork with the public.

The participants from international organizations stressed that there is good coordination between international organizations operating in the Gaza Strip and Palestinian local NGOs. This coordination takes place through dozens of sectoral groups that hold regular meetings. Associates in these sectors contributed to defining beneficiary lists and avoiding overlap in service delivery in terms of beneficiaries, geographic areas, type of assistance, and other challenges that emerged at the beginning of relief operations during the genocidal war.

Those same participants emphasized that there is strong coordination between international organizations operating in the Gaza Strip and Palestinian local NGOs. This coordination is conducted through dozens of sectoral groups that hold regular meetings. Participation in these sectors has helped define beneficiary lists and in avoiding duplication or conflict in service delivery in terms of beneficiaries, geographic areas, types of assistance, and other challenges that emerged during the initial phase of relief operations within the genocidal war.

Regarding the criteria for selecting beneficiaries of services, the same participants explained that the high and continually increasing demand, the unprecedented scale of displacement, recurrent displacements, and the loss of people's identity documents have created significant obstacles and challenges in selecting beneficiaries. It is difficult to compare the selection criteria used before the war with those adopted by organizations under wartime conditions. For instance, it is challenging for an organization to distribute humanitarian aid in a shelter center without taking into account the number of displaced persons, ensuring as best as possible that aid reaches the majority, addressing the urgent needs of all, and managing the difficulties in obtaining food due to rising prices. These conditions create complex challenges for organizations in defining beneficiaries and establishing clear selection criteria.

In response, international organization have sought, through a process of learning and adaptation, to establish practical criteria for beneficiary selection. One approach has involved contracting with commercial partners as intermediaries, requiring beneficiaries to collect assistance at designated locations. This method has reduced distribution problems within the centers and also minimized physical access barriers arising from transportation difficulties or challenges in reaching the storage locations of certain relief organizations.

Some organizations have also adopted mechanisms for direct engagement with displacement camp administrations in preparing beneficiary lists, which are then reviewed and verified according to the organizations' criteria. These administrations have acted as intermediaries between beneficiaries and organizations, reducing challenges in dealing directly with beneficiaries. Organizations have further mitigated potential corruption risks by publishing toll-free complaint numbers and providing multiple complaint channels that take into account the current conditions, including disruptions in communications, electricity, and internet services, thereby diversifying the ways in which complaints can be submitted.

Additionally, international organizations have worked to strengthen partnerships with local organizations, particularly in areas where displaced persons are located. These local partners are required to follow policies and procedures that reduce the risk of corruption and enhance an environment of integrity and transparency in their joint work with the public. Similarly, with commercial partners, international organizations have enforced compliance with policies on protection from sexual exploitation and abuse, codes of conduct, and the widespread dissemination of complaint channels at all service delivery points.

As for beneficiary databases, those are shared between organizations only to a limited extent. Each organization has its own policies for handling data, particularly those working in medical services, safety and security operations, or other sectors where data confidentiality is a critical operational requirement. However, beneficiary data is sometimes exchanged through sectoral groups, especially in the areas of relief and cash assistance, in order to avoid duplication and to ensure that the number of beneficiaries is maximized.

Axis Two: Availability of Appropriate Measures to Strengthen an Environment of Integrity, Transparency, and Accountability in Organizational Work

Integrity, transparency, and accountability measures before and after the war reflect a difference in the tools rather than in the principles themselves, as international organizations have written policies and measures aimed at strengthening and safeguarding the work environment against corruption. International organizations have written policies and procedures aimed at protecting the work environment from corruption and promoting integrity and transparency. However, the reality under the genocidal war on the Gaza Strip can differ somewhat, with some procedural aspects being relaxed in direct engagement with the public due to rapidly changing conditions. The situation in Gaza has created numerous challenges for international organizations in this area, which can be summarized as follows:

Structural Challenges:

- Restriction of entry of humanitarian aid with the constant closure of crossings, prevention of entry of supplies, and the obstruction of work and movement of many international staff created a major barrier to independent field assessments and transparency in aid distribution.
- Many interventions were carried out through local NGO partners and shelter center administrations without direct field presence by international organizations due to supposed security restrictions on movement, which amplified the fragility of oversight and created unclear standards.
- Inadequate documentation and monitoring systems, exacerbated by the collapse of digital and institutional infrastructure and prolonged daily electricity and communications outages, resulted in the absence of protected and accurate beneficiary databases.
- Fragile community accountability, where limited community engagement has intensified dissatisfaction and perceptions of unfairness in aid distribution, particularly in areas of forced displacement that remained inaccessible to organizations due to Israeli security restrictions and the dangers inherent in those areas.

Ethical and Operational Challenges:

- The boundless need of the devastated people of Gaza and insufficient funding have created dissatisfaction among beneficiaries regarding the performance of some organizations. The lack of direct communication channels with affected populations has reinforced this perception. Although organizations operate within their capacity, the people's expectations often exceed what organizations can provide.
- Working through local intermediaries who are not fully monitored, mostly due to security restrictions that limit continual field oversight of international organizations, has led to community complaints about conflicts of interest and lack of accountability to the affected population.
- Some organizations, under pressure, prioritized quantity over quality, favoring the volume of interventions over their effectiveness or contextual appropriateness. This affected the effectiveness of the responses and led to multiple complaints, impacting the environment of integrity and transparency.
- Conditional funding from certain donors weakened the neutrality of some humanitarian interventions and created a gap between actual needs and the assistance provided.
- Direct Israeli military interference in operations, including blocking trucks, bombing distribution centers, and seizing their contents, thus undermined the ability of humanitarian aid organizations to guarantee fairness in their interventions.

Fifth: Data Analysis

First: Key Findings:

1. The study revealed a complex and multifaceted picture of integrity values, transparency principles, and accountability systems in the work of international (non-UN) relief organizations in the Gaza Strip, both before and during the genocidal war that started in October 2023. It showed that the Palestinian context, with its structural fragility, political and security restrictions, and internal divisions, has made adherence by some organizations to humanitarian principles a daily challenge that goes beyond intentions and official statements.

2. Before the war, despite the presence of national legal frameworks and guiding codes of conduct, the implementation of integrity standards was uneven, sometimes exhibiting bias, lack of transparency, and conflicts of interest in partnerships with certain Palestinian local NGOs. These challenges reflected both structural limitations and the varying capacities of local partners to comply with established standards.

With the outbreak of the genocidal war on Gaza, these gaps were exacerbated by the paralysis of the humanitarian system, the destruction of field infrastructure, the disruption of oversight mechanisms, and the collapse of communication channels between communities and most organizations during the initial months of the conflict. Nevertheless, the prolonged duration of the war and the subsequent reorganization of humanitarian operations partially addressed some of these gaps by adapting organizational systems and policies to the difficult and constantly changing realities of humanitarian work in Gaza.

3. The study findings indicate that integrity measures, transparency principles, and accountability systems were not fully applied under the pressure of multiple challenges, such as the security situation, the scale of needs, insufficient funding, limited informational transparency, and reliance on local implementation networks without verification mechanisms (including shelter management and field representatives). This resulted in decline in public trust and a growing sense of unfairness among affected populations.

4. Ultimately, the humanitarian crisis in the Gaza Strip is not only a crisis of needs but also a crisis of integrity, fairness, and justice in aid distribution. Restoring the local community's trust in the humanitarian system requires a fundamental transformation in the way relief operations are managed and directed, particularly during the genocidal war.

5. The Gaza experience during the war of genocide revealed that integrity values, transparency principles, and accountability systems are not merely procedural matters, but a safeguard for fairness in humanitarian response. While the war posed a severe challenge to the international humanitarian system, it also highlighted the urgent need to redefine the roles of local partners and to empower them to operate with greater transparency and responsibility.

6. Strengthening integrity in emergency situations as in Gaza requires not only technical procedures but also a humanitarian political will to design participatory and transparent interventions. It demands a high level of commitment to integrity among managers and staff, including, most importantly, solidarity, mutual support, altruism, respect for and assistance to adults, children, and women, honesty, and other core values. These values must be upheld with accountability to the affected populations, not solely to donors.

Second: Gaps

Despite the declared commitment of international organizations to integrity values, transparency principles, and accountability systems, the emergency context resulting from the genocidal war in the Gaza Strip has revealed several structural and operational gaps, both in design and implementation, as summarized in the table below.

Number	Gap	Details
1	Gap in accountability to affected Populations	<ul style="list-style-type: none"> • Decline in reporting by responsible staff. • Weak community engagement tools during planning and implementation stages. • Complaint mechanisms mostly limited to digital channels that are difficult to access during communication and electricity outages (toll-free line, organization websites). • Lack of institutionalized feedback from local communities to adjust interventions or assess their effectiveness (some organizations do not prioritize accountability).
2	Gap in beneficiary selection and resource distribution	<ul style="list-style-type: none"> • Absence of clear and standardized criteria for selecting beneficiaries, or uneven application across regions and organizations. • Repeated community complaints about unfair distribution, including cases of favoritism or unjustified exclusions.
3	Gap in oversight over local partners and service providers	<ul style="list-style-type: none"> • Reliance on desk assessments without actual field monitoring amid the war. • Limited investment in building governance and compliance systems within local partners, making them prone to errors or breaches.
4	Gap in addressing corruption suspicions and gender-based violations	<ul style="list-style-type: none"> • Weak reporting and protection systems, particularly for cases involving gender-based violence or aid-related exploitation. • Insufficient training and capacity-building for staff on receiving and handling sensitive reports.
5	Gap in localizing international integrity, transparency, and accountability standards	<ul style="list-style-type: none"> • Using tools or procedures that do not consider cultural, security, or community-specific contexts in the Gaza Strip. • Excessive focus on administrative compliance at the expense of actual community governance.

Sixth: Recommendations

1. The study's authors call for the development of an "Integrity, Transparency, and Accountability Index" for the work of international organizations engaged in humanitarian aid. This index aims to assess the extent to which international humanitarian organizations operating in the Palestinian territories adhere to the principles of integrity, transparency, and accountability, by providing clear and transparent information to civil society organizations and beneficiaries about the operations of these institutions.

The study also recommends that the index be developed based on a localization process of international and UN guidelines, as well as those issued by Transparency International, relevant to the work of international organizations, in a manner compatible with the Palestinian context. In addition, the index should build on the Humanitarian Aid Anti-Corruption Guide, localized by the AMAN Coalition and endorsed by the Ministry of Social Development, which meets the requirements of the circumstances in devastated Gaza.

2. The study's authors urge the AMAN Coalition and its partner institutions, which prepared the Humanitarian Aid Anti-Corruption Guide in 2021, to further develop and update the guide in line with the requirements of relief operations under the war of genocide in the Gaza Strip. The guide, in its current form, focuses on anti-corruption measures in humanitarian aid during emergencies and is suitable for simple or medium-scale emergencies where state institutions are present or partially functional.

However, the guide is not designed for a genocidal war, which features widespread destruction and the near-total absence of official government frameworks capable of oversight and accountability, thereby limiting the effectiveness of anti-corruption measures in humanitarian operations overall.

3. The war genocidal war on the Gaza Strip, combined with the continuously rising demand for all types of humanitarian aid and the limited capacity of international relief organizations to meet these needs, has led to numerous accusations of perceived corruption from the people's perspective.

To bridge the gap between citizens' expectations and organizational capacity, and to increase transparency, the study authors recommend strong coordination among all components of humanitarian and relief work in Palestine. This includes relevant government ministries, the government operations room for emergency interventions in the southern governorates, and the AMAN Coalition, to ensure adherence to the values of integrity, transparency, and accountability.

4. The genocidal war, along with the unprecedented catastrophic humanitarian conditions it created, resulted in a sudden and significant increase in the scale and scope of humanitarian and relief operations supervised by international organizations and implemented either directly or through local partners. This surge necessitated the recruitment of large numbers of new staff and volunteers, many of whom were not adequately trained in applying integrity values, transparency principles, and accountability systems in organizational work.

Accordingly, the researchers recommend the implementation of a capacity-building program for staff and volunteers within international organizations and their partner institutions. The program should focus on integrating integrity values and accountability systems into their work and be based on a thorough assessment to identify and address areas of weakness.

5. The study authors urge international organizations engaged in humanitarian aid, as well as the AMAN Coalition for Integrity and Accountability, to develop policies and measures that strengthen

the integrity of commercial partners and local service providers. These measures should include the creation of codes of conduct for commercial partners, conflict of interest disclosure policies, gift acceptance policies, and similar safeguards.

Implementing such measures would enhance the integrity environment within international organizations, which increasingly rely on commercial partners and local service providers in delivering their services.

6. The researchers recommend that the Anti-Corruption Authority, during the recovery phase and after the end of the war, in partnership with the AMAN Coalition for Integrity and Accountability, establish local reporting systems for suspected corruption in areas where international organizations operate.

They emphasize that these local reporting systems should include representatives from relevant civil society organizations, grassroots institutions, beneficiary committees, and women's committees. Additionally, the local reporting system should involve representatives from the national system for referring cases of abused women, to ensure that reports of gender-based corruption are properly addressed.

7. International organizations should give greater attention to developing new and context-appropriate forms of community participation for beneficiaries and their representatives. This is intended to enhance participation in decision-making, guide programs and activities toward community needs and local and national priorities, and gather feedback from citizens on the integrity, transparency, and accountability environment within international organizations.

The authors of this study specifically recommend that organizations actively implement these new participation mechanisms to ensure meaningful engagement and improve responsiveness to the affected communities.

8. Relevant UN and international sources and studies on integrity values, transparency principles, accountability systems, and gender-based corruption in the work of international humanitarian organizations should be localized. A unified Arabic version should be produced in the form of a practical resource toolkit, including policies, codes of conduct, and user-friendly applicable templates. The researchers recommend that this toolkit be widely disseminated and adopted by all international organizations operating in Palestine to ensure consistent guidance and application across the humanitarian sector.

9. A holistic concept of integrity should be adopted to mainstream and integrate integrity values across all operations and activities of international and relief organizations, as well as their commercial partners. This approach should expand the scope of integrity to cover intersecting issues such as the prohibition of forced labor and child labor, respect for human dignity and human rights, labor law compliance, health, environmental, safety and security practices, fair competition laws, procurement processes, and obligations toward beneficiaries and citizens.

The study authors recommend that organizations embed this holistic integrity approach into all policies, procedures, and partnerships to ensure comprehensive accountability and ethical compliance in humanitarian operations.

10. International organizations should strengthen mechanisms for monitoring and evaluating the implementation of integrity, transparency, and accountability policies in their humanitarian operations. This includes systematic oversight of field activities, assessment of partner compliance, and verification of reported results to ensure that principles are consistently applied.

The authors recommend that organizations establish regular internal and external audits, incorporate community feedback in evaluations, and use the findings to continuously improve procedures and maintain accountability to both beneficiaries and stakeholders.

11. International organizations should ensure that staff and volunteers are properly trained on integrity values, transparency principles, and accountability systems, especially in emergency and conflict settings. Training should cover practical procedures for applying these principles in daily operations and interacting with beneficiaries and partners.

The study authors recommend developing a structured capacity-building program that identifies gaps, provides targeted training, and evaluates the effectiveness of learning outcomes, ensuring that all personnel are equipped to uphold ethical standards in their work.

12. International organizations should integrate digital solutions and innovative tools to enhance transparency and accountability, such as accessible complaint mechanisms, beneficiary tracking systems, and open data platforms for reporting on aid distribution and project outcomes.

The study authors recommend that these digital tools be designed with user accessibility in mind, including offline or low-connectivity options, and be linked to formal accountability processes to ensure responsiveness and proper follow-up on issues reported by communities.

13. The study identified numerous barriers that prevent citizens from accessing humanitarian aid, including both personal barriers and structural obstacles related to relief organizations. These challenges limit equitable access to services and disproportionately affect vulnerable populations.

The study authors recommend developing practical mechanisms to reduce these barriers by conducting specialized studies on obstacles for access to humanitarian services during the war of annihilation in the Gaza Strip, with particular focus on the most vulnerable groups, such as women, the elderly, and persons with disabilities.

Seventh: References

1. Conventions and Guidelines Issued by United Nations Agencies and the Red Cross:

- General Principles and Guidelines for a Human Rights–Based Approach to Poverty Reduction Strategies (Source: Office of the United Nations High Commissioner for Human Rights).
- Country-Based Pooled Funds – Global Guidelines (Source: United Nations Office for the Coordination of Humanitarian Affairs).
- Guiding Principles on the Protection of Internally Displaced Persons (Source: Global Protection Cluster Working Group – United Nations High Commissioner for Refugees).
- Minimum Standards for the Establishment and Management of Shelters for Survivors of Gender-Based Violence (Source: UNFPA – United Nations Population Fund, 2021).

2. National Laws and Regulations:

- Law No. (1) of 2000 on Charitable Associations and Community Organizations.
- Cabinet Decision No. (9) of 2003 regarding the Executive Regulation of Charitable Associations and Community Organizations.

3. Studies, Guides, and Reports Issued by Non-Governmental Organizations:

- Coalition for Integrity and Accountability (AMAN). 2021. Guide to Preventing Corruption in Humanitarian Aid.
- Coalition for Integrity and Accountability (AMAN). 2023. Guidance Manual on Preventing Gender-Based Corruption Risks.
- Coalition for Integrity and Accountability (AMAN). 2023. Public Opinion Survey on the State of Corruption and Anti-Corruption Efforts in Palestine 2023, Ramallah – Palestine.
- “The Impact of the Conflict in the Middle East on the Palestinian Economy,” report issued by the World Bank, dated May 23, 2024.
- Report on the Humanitarian Response Provided by the United Nations and Partner Organizations during the First Phase of the Ceasefire Agreement, United Nations Office for the Coordination of Humanitarian Affairs, the Palestinian Territories.
- Humanitarian Response Plan, Occupied Palestinian Territory, United Nations Office for the Coordination of Humanitarian Affairs (OCHA), May 2023.
- Humanitarian Situation Updates No. 297 and 300, Gaza Strip, United Nations Office for the Coordination of Humanitarian Affairs.
- Urgent Humanitarian Appeal, United Nations Office for the Coordination of Humanitarian Affairs in the Occupied Palestinian Territory, December 11, 2024.
- The Humanitarian Charter and Minimum Standards in Humanitarian Response (Sphere Handbook) (Source: Sphere Association, CHS Alliance – 2018).

4. Online References:

- <https://t.me/s/MOHMediaGaza?before=6876>
- <https://www.ochaopt.org/ar/content/report-humanitarian-response-un-and-humanitarian-partners-during-phase-one-ceasefire>
- <https://www.un.org/jsc/content/joint-steering-committee>
- <https://euromedmonitor.org/ar/gaza>
- <https://www.ochaopt.org/ar/content/humanitarian-situation-update-300-gaza-strip>
- <https://www.ochaopt.org/ar/content/flash-appeal-2025-glance>

5. In-depth Interviews:

Number	Name	Organization
Representatives of International Organizations		
1	Mahmoud Shalabi	(Medical Aid for Palestinians (MAP
2	Nabil Mousa	(International Medical Corps (IMC
3	Subhi Shaqliya	(Palestine Red Crescent Society (PRCS
Representatives of Palestinian Civil Society Organizations		
1	Yusra Al-Atrash	Social Development Forum
2	Dr. Kamal Abu Shawish	Nuseirat Association for Community Rehabilitation
3	Zuheir Madi	Fares Al-Arab Association
4	Rana Joudeh	Palestinian Crescent Society for Relief and Development
5	Salma Al-Za'anin	Family Development Charitable Association
6	Rami Sawan	Communication Forum Association
7	Nivin Al-Kafarna	Union of Palestinian Women's Committees
8	Ahmad Abu Sultan	Wifaq Association for Women and Child Care
9	Sami Ghneim	Legal Advisor and Expert on Corruption Issues
10	Mahmoud Abdelhadi	(Coalition for Integrity and Accountability (AMAN
Representatives of Shelter Centers		
1	Al-Jawad Shelter Center	Gaza, Al-Jalaa
2	Bashir Al-Rees School Shelter Center	Gaza, Al-Rimal
3	Al-Ghurba Shelter Center	Gaza, Abu Khadra
4	Al-Karim Shelter Center	Gaza
5	Umm Ameera Shelter Center	Deir Al-Balah
6	Al-Nahda Shelter Center	Al-Zawaida
7	Sheikh Muhammad Al-Astal Camp	Mawasi Khan Younis
8	Al-Amal 3 Camp	Deir Al-Balah Al-Baraka

6. Focus Groups:

Focus Group	Category	Date of Implementation
First Group	Group of male and female beneficiaries with disabilities	24/5/2025
Second Group	Group of male and female beneficiaries, displacement centers – Nuseirat	28/5/2025
Third Group	Representatives of civil society organizations – Online meeting (Zoom)	22/6/2025
Fourth Group	Group of displaced women in Gaza City	26/6/2025
Fifth Group	Group of displaced men – Gaza City	29/6/2025

Appendices

Entity	Key Questions	Additional Info
<p>Tool No. (1): Unstructured Interview with a Representative of the Ministry of Relief and Development Note: All sections focus on differences between in-kind and cash assistance.</p> <p>Name Job Title Mobile Number</p>	<ul style="list-style-type: none"> • Section One: Roles in Promoting Integrity, Transparency, and Accountability: What is the role of the Palestinian National Authority (Ministry of Relief and Development) in monitoring and ensuring accountability for the work of international organizations operating in humanitarian relief? Are there differences between the pre-war and wartime phases? What are these differences? • Section Two: Coordination and Networking with International Organizations: Does the ministry have a list or map of international relief organizations operating in the Gaza Strip during the genocide war? How would you describe the coordination mechanisms between the ministry and these organizations? What differences in coordination processes have arisen due to the war? • Section Three: Guiding and Advisory Role of the Ministry: It is known that the ministry plays a key role in guiding the work of international organizations through the issuance of policies and directives. Has the ministry issued any guidelines/policies/instructions related to enhancing an environment of integrity, transparency, and accountability in the work of these organizations during the war? If yes, what are these guidelines/policies/instructions? How does the ministry ensure that international institutions comply with them? • Section Four: Supporting Accountability Systems: Do international institutions working in humanitarian relief submit reports to the ministry? Are these reports submitted regularly? In case of non-compliance, what measures are taken? What system does the ministry follow to receive and process complaints from beneficiaries and stakeholders (local organizations, commercial partners, international organizations)? Does the ministry analyze the type and quantity of complaints received regarding services provided by international organizations in humanitarian work? What accountability mechanisms does the ministry apply to hold these organizations accountable? How has the ministry leveraged digital technology to enhance an environment of integrity, transparency, and accountability and overcome field challenges? What digital tools have been used? 	

Entity	Key Questions / Section	Additional Info
<p>Tool No. (2): Focus Group Discussion with Representatives of International Organizations Working in Humanitarian Assistance (In-kind and Cash) Note: All sections will focus on the differences between in-kind and cash assistance.</p> <p>Organization Name Participant Name Mobile Number</p>	<p>Section One: Framework for Providing Relief and Humanitarian Services, Including Coordination and Joint Work</p> <p>What services does the organization provide before the war and during it? Have there been any changes to the nature of these services? If changes occurred, how did the organization address them? Are the criteria used by the organization before the war to select beneficiaries still valid during the war? If not, what are the new criteria? Do they include integrity in beneficiary selection (adaptation to integrity requirements)? Regarding beneficiary databases, are they shared between organizations in a joint database? If not, how does the organization ensure no duplication of service recipients? How is the data updated?</p>	

	<p>Section Two: Availability of Measures to Promote an Environment of Integrity, Transparency, and Accountability in the Organization's Work</p> <p>How does the organization consider enhancing integrity, transparency, and accountability in providing in-kind and cash relief services (integrity of staff, volunteers, commercial partners, community committees; procurement, storage, and delivery; disclosure of information; reports; complaints and grievances; clarity of structures and responsibilities; community accountability to beneficiaries, etc.)? Have the procedures/measures differed during the war compared to before the war? How does the organization measure its commitments to integrity, transparency, and accountability? During genocide and emergencies, how has the organization leveraged digital technology to strengthen integrity, transparency, and accountability and overcome field obstacles? What digital tools were used?</p>	
	<p>Section Three: Gaps and Recommendations</p> <p>What are the gaps related to integrity, transparency, and accountability in the relief assistance provided by international organizations? What are the proposed recommendations/policies/strategies to enhance integrity, transparency, and accountability in the organization's work during the genocide?</p>	

Integrity, Transparency, and Accountability Measures Checklist for International Organizations (Before and After the War)

#	Item	Available	Not Available
1	<p>Code of Ethics and Conduct: This document sets the ethical standards and principles guiding staff behavior within the organization. It typically includes guidance on integrity, professionalism, conflict of interest, and rules for receiving gifts.</p>		
2	<p>Accountability Policy:</p> <p>Describes how the organization ensures accountability</p> <p>Details on organizational structures and processes</p> <p>Includes risk management strategies to support accountability</p>		
3	<p>Transparency Guidelines and Information Disclosure Policies:</p> <p>Provides framework for enhancing transparency in operations and decision-making</p> <p>Covers disclosure of relevant information and data</p> <p>Defines access levels and mechanisms for obtaining information</p> <p>Specifies how organizational activities, decisions, and financial resources are published</p> <p>Ensures public access to information</p>		
4	<p>Integrity, Transparency, and Accountability Framework:</p> <p>Defines organization's commitment to fostering integrity and transparency</p> <p>Includes mechanisms for reporting misconduct</p> <p>Ensures accountability at all levels</p>		

5	<p>Training Materials on Transparency and Accountability:</p> <p>Covers key issues related to transparency, accountability, and ethics</p> <p>Raises staff awareness of best practices and organizational policies</p>		
6	<p>Annual Reports and Internal/External Audit Results:</p> <p>Provides insights into organizational performance</p> <p>Includes financial data and compliance assessments</p> <p>Often available to the public to enhance transparency</p>		
7	<p>Whistleblower Protection Policies and Complaint Handling:</p> <p>Protects individuals reporting unethical behavior or misconduct</p> <p>Ensures reporting without fear of retaliation</p>		
8	<p>Policies for Reporting Suspected Corruption:</p> <p>Outlines channels for reporting suspected corruption</p> <p>Explains how to report and respond in coordination with official parties</p> <p>Specifies protections for whistleblowers, including gender-based corruption, exploitation, abuse, and sexual harassment complaints</p>		
9	<p>Risk Management Policies:</p> <p>Explains how the organization identifies, assesses, and mitigates risks</p> <p>Crucial for maintaining trust and transparency in operations</p>		
10	<p>Audit Policy:</p> <p>Defines rules and procedures for conducting audits.</p> <p>Ensures accuracy of financial and operational information.</p> <p>Ensures compliance with laws and regulations.</p> <p>Protects assets and evaluates internal control mechanisms.</p>		

Key Questions

Tool No. (3): Focus Group for Organizations Member of Sectoral Groups in the Civil Society Network (In-kind and Cash Assistance)

Number of Groups: North Wadi Gaza Group / South Wadi Gaza Group

Note: All sections focus on the differences between in-kind and cash assistance

Section One: Commitments to Enhancing Integrity, Transparency, and Accountability

It is known that international organizations take measures to enhance integrity, transparency, and accountability in delivering relief services.

As local partners of international organizations providing in-kind and/or cash assistance during the genocide:

- What were the legal or policy commitments regarding integrity, transparency, and accountability measures imposed on you by international organizations before the war?
- Have these commitments changed during the genocide? If yes, what were the reasons for the changes?
- What related measures were imposed by these institutions?
- Did international organizations implement activities to build capacity and empower local partners to apply these measures before and during the war?
- Are these measures approved by the governing bodies of the institution?
- How did the organization leverage digital technology to strengthen support for integrity, transparency, and accountability in the work of international organizations and overcome field obstacles?
- What digital tools were used?

Section Two: Roles and Responsibilities in Ensuring Integrity, Transparency, and Accountability

- What changes occurred in the role of local civil society organizations in promoting integrity, transparency, and accountability in the work of international organizations?
- This includes planning for response and relief, selecting beneficiaries, planning integrity, transparency, and accountability measures, procurement, distribution and delivery, evaluation, and forming community support committees.
- How were these roles affected during the genocide?
- Was the effect positive or negative?
- How did this impact the quality and nature of humanitarian and relief services provided to beneficiaries?
- For example, do local civil society organizations play a role in receiving and addressing complaints or reports regarding abuse, suspected corruption, or gender-based corruption?
- How would you describe this role? Is it conducted in coordination with international organizations?

Section Three: Gaps and Recommendations

- What are the gaps related to integrity, transparency, and accountability in relief assistance provided by international organizations?
- What recommendations, policies, or strategies are proposed to enhance integrity, transparency, and accountability in the work of the organization during the genocide?

Tool No. (5): Questionnaire for Site Management Committees Supporting International Organizations During Humanitarian Relief Delivery (5 North Wadi Gaza / 5 South Wadi Gaza)

Number of partners: 10 (5 North Wadi Gaza / 5 South Wadi Gaza)

Section One: General Information

1. Name of the shelter site:
2. Governorate:
3. Type of shelter site: organized, spontaneous, UNRWA, government, other, specify:
4. Number of displaced persons at the site:
5. Number of males:
6. Number of females:
7. Number of international organizations you have worked with:
8. Nature of in-kind and cash assistance provided: food, shelter, clothing, water and sanitation, psychosocial support, cash assistance, health assistance, protection, other, specify:
9. How were you selected to work with the international organization?
10. How was the relationship with the international organization organized? Contractual relationship, partnership memorandum, cooperation memorandum, verbal agreement, other:

Section Two: Integrity Measures in the Work of Local Partners

1. Were you required and/or informed by the international organization about policies and measures to promote integrity and combat corruption in your work? Yes / No

If yes, what documents/policies? (You may select more than one)

- Code of Conduct for Service Providers
- Conflict of Interest Disclosure Policy
- Protection Policy against Exploitation and Sexual Abuse
- Policy for Reporting Suspected Corruption
- Gift Reception Policy
- Other, specify:

2. Have you observed misconduct or suspected corruption by an employee of the contracted international organization? Yes / No

If yes, please specify which of the following suspicions (you may select more than one):

- Favoritism
- Nepotism
- Partiality
- Bribery
- Extortion
- Misuse of public funds
- Illicit gain
- Job negligence
- Other:

3. What actions did your committee take in response to this behavior?

- Reported to government authorities
- Reported to the responsible party in the partner international organization
- Did not report

If reported, describe which of the following feelings you experienced:

- Trust in the reporting mechanism used
- Confidence in confidentiality
- Ease of reporting
- Quick response
- Other:

After reporting, did your relationship with the international organization change? Yes / No

If you chose not to report, please specify the reason:

- Lack of knowledge about the importance of reporting
- Lack of knowledge about reporting channels
- Fear of retaliation from reporting
- Other:

Section Three: Transparency Measures in the Work of Local Partners

1. Did the international organization request any commitments from you not to misuse beneficiary data, including leaking or using it for personal purposes later? Yes / No

If yes, were these commitments written? Yes / No

Was this a condition of service delivery? Yes / No

2. While providing services to beneficiaries of the international organization, what procedures ensured beneficiaries' access to relevant information such as type of assistance, quantity, delivery mechanism, delivery date, and, for cash assistance, the amount?

- Information point
- Bulletin board
- Brochure
- SMS messages
- Other, specify:

Section Four: Accountability Measures in the Work of Local Partners

1. Was there a mechanism to receive and forward complaints from beneficiaries to the relevant authority in the partner organization? Yes / No

If yes, what complaint channels were available?

- Complaint box
- Email
- Toll-free number
- SMS
- Field complaint officer
- Social media
- Other, specify:

2. Was the complaint reception and referral mechanism published and communicated to beneficiaries? Yes / No

AMAN
Transparency Palestine



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

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

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

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