



18th Annual Report on The State Of Integrity And Combating Corruption Palestine 2025



Any Authority That Is Not Subject to
Accountability
"Is One Step Closer to Corruption"

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AMAN
Transparency Palestine



The Coalition for Integrity and Accountability- AMAN

Ramallah: Al-Rimawi Building-1st floor-AIOersal St. P.O.Box. 339, Ramallah P.O.Box 69647, Jerusalem

Tel: +972-2-2989506 or 972-2-2974949 Fax: 0972-2-2974948



AmanCoalition

Gaza: Haboush St. connected to Al-Shuhada' St.. Dream Building-3rd floor

Telefax: 972-2-8-2884766

Web: www.aman-palestine.org

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Executive summary

Prelude

For the 18th consecutive year, the Coalition for Integrity and Accountability (AMAN) continues to prepare its annual report on developments of the state of integrity and anti-corruption efforts in Palestine, and to monitor related policies, legislations, procedures, and decisions issued by officials in charge of the management of public affairs and public funds.

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

The report aims to provide specific recommendations, that enhance the integrity of governance and enables public institutions to avoid risks of corruption. It also aims to empower civil society organizations (CSOs) and citizens to protect public funds and hold officials accountable for their management of these funds. AMAN firmly believes that promoting integrity and anti-corruption efforts do not conflict with the Palestinian national project, which seeks to end the Zionist occupation, and the establishment of a Palestinian state. In fact, success in combating corruption will surely enhance citizens' willingness to bear burdens, accelerate liberation from occupation, and strengthen citizens' confidence in public institutions and officials. However, if power continues to be centralized within the presidency, at the expense of government, the judiciary, and the legislative authority, it will certainly lead to weak accountability, and contribute to the increase of settlements/deals outside the law, in order to protect senior corrupt officials.

And despite the Palestinian government's attempts to implement administrative and financial reforms, the expansion of the Presidential institution's role in legislative, executive, judicial, and security aspects kept the government's role limited, hence preventing the achievement of any worthwhile reform. The government's weak ability to pursue major corrupt figures continued in 2025, allowing some to escape punishment. Also, some corruption cases remained or were settled privately outside courtrooms.

First: Environment Surrounding the Promotion of Integrity Anti-Corruption efforts in Palestine in 2025

- **Continuation of the genocide war on the Gaza Strip (GS); escalation of the occupation's oppressive policies in the West Bank (WB).**
 - With the aim of imposing a reality on the ground that prevents the establishment of a future Palestinian state, the year 2025 witnessed the continuation of the genocide war waged by the extreme right-wing occupation government on the Gaza Strip (GS). It also witnessed the expansion of the Israeli settlement project in the West Bank (WB), as well as further efforts to seize the largest possible area of Palestinian lands-mainly in the Jordan Valley and the area surrounding Jerusalem (E1).
 - Moreover, Israel continued apply its starvation policy using food and international humanitarian aid as a tool of collective pressure, hence violating international humanitarian law, the Fourth Geneva Convention, and Security Council Resolution No. (2803). This led to a continued shortage of basic foodstuffs and a deterioration of the humanitarian situation in the Strip.

- **Among the most prominent manifestations of corruption associated with these policies:**

- The phenomenon of 'war traders': Corruption and massive bribe partnerships were exposed between Israeli officials and Israeli and Palestinian companies, as the entry of commercial food-products were restricted to a limited number of traders whom Israel agreed to grant approvals. This intensified monopolization of goods, and imposed 'kickbacks', at the expense of citizens.
- Distorting international organizations: The Israeli occupation imposed many restrictions on international institutions working in Gaza, such as undermining their independence, and weakening the local community's trust in them. Furthermore, politicization of aid created opportunities, some local actors exploited for their personal interests, The GS witnessed serious violations related to the work of this institution, as it created chaos in the distribution of aid and committed violations against civilians; noting that this body was established by the United States (US) in cooperation with Israel.
- **Different types of corruption appeared, since Israel launched the genocide war on the GS; classified as:**
 - First type: Colonial corruption resulting directly or indirectly from the policies of the Israeli occupation, which includes control over crossings and ports, imposing systematic restrictions on the entry of goods and aid, and turning basic humanitarian needs into tools of extortion and control.
 - Second type: Internal corruption arising from collapse of the governance system and enforcement of law, and the absence of institutional oversight. It includes the black market, exploitation of local influence, imposing protection fees and bribes, manipulating beneficiary lists, in addition to the financial or sexual extortion in exchange for services or assistance (cases of women who were subjected to blackmail in exchange for receiving aid were documented by human rights centers).

Loss of trust in public institutions, decline in good governance, and absence of justice worsened due to the eruption of these forms of corruption.

- **Corruption in the coordinating operations of goods-entry into Gaza**

The official Israeli authority controls granting permits for aid trucks heading to Gaza. Before entry to the GS, some Israeli army officers responsible for entry clearances and priority to these trucks, do that in exchange for large bribes. The bribes are paid by some Israelis or Palestinians who in turn sell them to some Gaza traders for huge amounts of cash exceeding 200,000 shekels (about 63 thousand dollars). These arrangements became a source of daily illicit profit for some Israeli officials, and also for some prominent business figures in the WB&G, as noted by the report.

- **The resurgence of the phenomenon of paying bribes at the Al-Karama crossing**

In 2025, the uncertainty of the occupation authorities' policy to set specific and regular working hours at the Karama crossing hindered the freedom of travel for Palestinians going through it. This led to a noticeable increase in bribery, especially on the Jordanian side, due to overcrowding and hence difficulty of passing through the crossing, which is under the control of the Israeli authorities.

- **The accumulated financial and economic crisis and stumbling of the reform agenda in the democratic process do not diminish the importance of fighting corruption**

The suffering of the Palestinian Authority (PA) and Palestinian citizens continued due to the severe Israeli financial pressures resulting from Israel's seizure of the clearance revenues (Maqassah) with the aim of choking the PA. Based on available statistics, the funds held by the occupation from 2019 until February 2025 amounted to a total of 4 billion dollars, which led to a 29% decline in GDP, decrease in purchasing power, business cycle recession, and increase in unemployment rates.

The state of civil liberties and human rights during 2025 witnessed many violations by the PA, in addition to the daily violations by the Israeli occupation. Furthermore, the genocide war affected the Palestinian civilian space more than in past years. In this regard, the global CIVICUS Monitor classified the state of human rights and civil liberties in the occupied Palestinian territories (OPT) as “closed,” which is the lowest rating on the index.

A public opinion poll on the status of corruption and anti-corruption for 2025 (conducted by AMAN in the WB&G)) confirmed that the escalating economic crises is the most pressing problem that needs to be addressed urgently. In contrast, priorities of Palestinian citizens reflected a set of needs, mainly: stability, survival, security, and meeting the basic necessities of life, while keeping the fight against corruption among their top three priorities.

Pursuit of AMAN’s Activists: Trial of AMAN’s CEO and Board Advisor continued, based on the Cyber Crimes Law. This came after AMAN’s publication of a report indicating abuse of power by individuals working in the President’s office.

Second: The Political System and Political integrity

First: Reaching power through elections of appointment

- **Continued centralization of power within the presidency; intensified weak accountability due to the absence of the Palestinian legislative council (PLC)**

Disruption of democratic life continued in 2025, caused by failure to hold general elections. In addition, the government continued to function without any official accountability due to the absence of the PLC. Moreover, in 2025, policies and mechanisms of access to power in Palestine witnessed a breach of democratic principles, with indicators showing desire of those few individuals close to the presidential institution to maintain the monopoly of power in their hands.

Main practices included:

- The issuance of a ‘constitutional declaration’ by President Mahmoud Abbas specifying the mechanism for the transfer of power, which is contrary to provisions of the Basic Law.
- Expansion of the president’s power in exercising legislative powers, including granting himself the right to issue financial and administrative regulations for public institutions, hence seizing the power granted the legislative council or the Council of Ministers. Examples include: the Decree-Law regarding the Palestinian National Institution for Economic Empowerment, and Decree-Law No. (7) of 2025 amending Decision by Law No. (5) of 2020 concerning the Palestinian Presidential Office.
- The continued appointment and promotion of senior officials and heads of public institutions by the President; granting them exceptional ranks based on political loyalties rather than the public interest.
- AMAN confirms that the Council of Ministers’ powers have been repeatedly overstepped. which led to confusion between the duties and powers of the president on one hand and the Council on the other hand. This is in addition to the increasing legal ambiguity and the obstruction of the administrative reform and good governance efforts. Also, excessive issuance of decrees by laws without being accompanied with executive regulations led to a state of ‘suspended legislation’. Examples include the laws related to the security sector, which still operate without financial and administrative systems approved by the Council of Ministers, hence weakening the accountability system.

➤ Ambassadors’ appointments: Nepotism shapes foreign policy

In 2025, appointments, promotions, and transfers included 40 ambassadors and one consul, carried out either to fill a vacant position, or to replace ambassadors who reached retirement age. However, these appointments sparked a wide debate because they were not based on the principle of competition and equal opportunities, but on favoritism and political loyalties. It was noticed that appointments went as follows: either the appointed was a son or daughter of officials, or close associate of the decision-making centers, or part of the share granted to some factions. However, some ambassadors remained in their positions although they exceeded the retirement age, or have been for more than 5 years in their positions.

➤ **Increase in appointments and promotions in high positions**

The year 2025 witnessed a series of appointments and promotions in senior positions in the civil and security sectors, totaling 179 procedures with 84 appointments, 46 promotions, 4 transfers, 2 extensions, 2 secondments, and 41 appointments and promotions for ambassadors and consuls. This reflects a lack of commitment to the government reform program represented by streamlining and rationalization, noting that about 30% of the total promotions (14 promotions) were for the benefit of the General Authority for Radio and Television.

Second: Transparency, participation, and avoiding conflicts of interest in public affairs management

• **Government engagement with civil society organizations and citizens**

Although there has been some improvement in terms official parties' participation in community accountability sessions, it remains a matter of formality. In addition, official responses to requests for information also remains below the required level, due to the absence of an approved disclosure policy for all official institutions.

The number of draft laws made available through the legislation platform during 2025 reached a total of 20 drafts. Although this is a positive step, the meetings held between the head of government and CSOs did not build a systematic approach within a framework to institutionalize the relationship between the two parties.

Conflict of interests - continuation of issues

The lack of seriousness to address avoiding conflicts of interest continued in 2025. This was clearly observed as several officials in the public sector continued to engage in commercial activities or serve on boards of directors of companies that deal with their institutions, without disclosure, controls, transparency, or fair competition.

Third: Weakening accountability and independence of oversight bodies

1. Subordination of the regulatory institutions to the president

Despite efforts of the State Audit and Administrative Control Bureau (SAACB), the Anti-Corruption Commission (ACC), the Public Prosecution (Prosecution), administrative judicial officials, the Central Bank, and the general media in the field of oversight and accountability, their continued subordination to the President's office along with the absence of the PLC weakened these bodies oversight role; an inevitable result since the head of the PA appoints officials, dismisses them, and receives their work reports.

Furthermore, the Prosecution still functions without a specific regulating law and does not provide regular public reports to citizens. It continues to work with non-transparent appointment mechanisms, and lacks independence from the executive authority (i.e., controlled by the President).

2. Disabling and obstructing the execution of judicial rulings

The year 2025 witnessed an increase in cases of non-enforcement of final judicial rulings by public officials, especially in the security agencies. Approximately 50 cases were documented, most of which relate to failure to release detainees or to reinstate employees in their positions. The refusal to enforce court rulings is considered a serious violation of the principle of separation of powers. It is also a violation of human rights, and, constitutes an abuse of power.

Third: Preventive measures and procedures to promote integrity and combat corruption

1. The National Strategy for Combating Corruption (2025-2030)

On October 21, 2025, the Council of Ministers approved the comprehensive executive plan of the National Cross-Sectoral Strategy to Enhance Governance and Combat Corruption (2025-2030) (Strategy), prepared by the ACC in partnership with the various parties. The strategy included adopting a monitoring and evaluation system by a national team to ensure effective pursuit of perpetrators of corruption crimes and prevent impunity.

AMAN believes that the approval of this plan should be adopted within a comprehensive framework, considering the plan as cross-sectoral and is subject to approval, monitoring, and evaluation, through the following:

- The government's commitment to supervision and follow-up.
- Completing the formation of an independent national team to oversee the strategy.
- Adopting a follow-up system that specifies the mechanism for collecting data in a standardized manner.
- Considering the ACC as the secretariat for implementing the strategy plan.
- The ACC submits its annual reports to the government, the PLC, and the president.

2. The 19th government financial and administrative reforms

The Palestinian government exerted efforts to promote integrity and combat corruption. It launched the 'National Program for Development and Advancement,' in the various fields, which included the following,:

Financial Reform

- Cancelling financial privileges not stipulated by law.
- Approving the 2025 budget based on austerity measures.
- Halting the purchase of furniture and controlling mobile phone expenses.
- Installing an electronic tracking system for government vehicles.
- Requiring government agencies to use the unified electronic portal for public procurement.
- Forming a committee to monitor encroachments and violations on state lands.

Institutional Reform:

- Approving the general framework for the governance plan of non-ministerial government institutions.
- Cancelling the legal entity and financial independence of some institutions or merging them with ministerial institutions.

Challenges:

Despite the abovementioned efforts, no real updating was carried out to the legislative framework for the rule of law and freedoms; the financial crisis hindered the implementation of the reform plan despite the partial achievements reached.

3. Transparency- publishing annual reports

As we examined the status of transparency in public institutions, in 2025, we found that only 10 out of a total of 42 institutions published their annual reports on their websites, and some institutions have not published their reports for more than 10 years. Also discovered, some institutions' websites were out of service.

Institutions affiliated with the President's office are the least transparent; as most of them do not publish their annual reports, and some of them have no official website.

A number of senior officials still refuses to commit to granting citizens their right to access the contents of public administrative records. They also continue to obstruct the implementation of citizens' right to information.

4. Integrity in the security sector

- The crisis of salary inflation and high ranks in the security sector continued to exhaust the payroll at the expense of other service expenditures. The number of the security services' personnel reached 52,395, while citizens do not feel safe.

The number of complaints submitted to the ACC against members of the security agencies reached 18 complaints, varying between abuse of power, illicit gain, bribery, and forgery.

5. Integrity System in the Local Government Units

The transparency index implemented by the AMAN in 28 Local Government Units (LGUs) showed that the overall level of transparency is still critical (acceptable - at a low degree).

Key findings on the reality of integrity in LGUs:

- There are manifestations of conflicts of interest, abuse of influence, and weak internal oversight.
- Absence of gift documentation systems or codes of conduct.
- The only improvement was in employment procedures and budget publication.
- The absence of a clear complaints system or a guiding manual in some LGUs.
- The absence of unified periodic reports and or regular discussions regarding the reports.

Reports from the ACC and the Corruption Crimes Court (CCC) indicated that approximately 20-30% of the total corruption cases received were LGUs related.

6. Integrity in CSOs

CSOs continued their oversight role as a temporary substitute for the PLC, achieving tangible results in the sectors of health, education, on the rights of women and people with disabilities. However, they faced internal such as weak coordination, absence of a unified vision for priorities, and poor funding. their external challenges included: restrictive policies by the occupation and the government's superficial openness.

In conclusion, CSOs did not bring about any fundamental change in public policies at the national level. This requires unifying internal efforts and developing regulatory tools.

The 2025 ACC and the CCC reports indicated that the rate of corruption in CSOs did not exceed 7%.

Fourth: Pursuing and criminalizing corruption and the corrupt

1. Cases relating to suspicions of corruption at the ACC

The number of complaints and reports received in 2025 by the ACC reached a total of 787, distributed as follows: public sector (46%), LGUs (40%), CSOs (7%), and the private sector (3%).

Cases concerning the higher categories:

The number of complaints related to higher categories (minister level, upper and first category) reached 130 complaints and reports, an increase of 111 cases compared to those received in 2024.

The Commission referred 38 cases to the Prosecution for Combating Corruption Crimes, while the number of cases referred by it to the CCC reached 34 cases.

2. Cases and files in the Corruption Crimes Court (CCC)

In 2025, 34 new cases were referred to the Court, in addition to 159 cases carried over from previous years, of which only 29 were resolved, reflecting an accumulation and slowness in closing cases and files.

Cases received according to sector:

- Public sector: 24 cases.
- LGUs: 9 cases.
- CSOs: 2 cases.

Job title of the defendants:

- Minister or Minister's rank: 4.
- General Director and above: 8.
- Employee; manager or lower: 17.

Fifth: Issues under the spotlight

1. Weakness of the political system is revealed through the corruption of some high-ranking officials

In the last quarter of 2025, one of the most serious corruption cases faced by the PA was raised, involving high-level figures. The main figure was the General Director of the General Administration of Borders & Crossings (GABC)

This coincided with the government's decision to strip the immunity of the Minister of Transport and Communications, Tarek Zu'rob, and suspend him from work on suspicions of embezzlement, as revealed by the investigation carried out.

AMAN's take on this case:

- Nazmi Muhanna's escape during the investigation raises suspicions that he did not do it alone, but with help from higher level parties. Perhaps to avoid further investigations to higher levels and therefore limiting accountability to him alone.
- The issue is not limited to granting a transportation company a VIP license or to profiting from commuting between the two sides... It includes smuggling cigarettes and antiquities, executing infrastructure projects through contracting and fraud, and collecting commissions worth millions of shekels.
- The worst, in this case, has not yet been revealed (i.e., there's more than meets the eye).

3. Settlements outside the law- impunity

AMAN confirms that Article (25) of the Anti-Corruption Law allows settlement or exemption in only two cases and under strict conditions; and the lawsuit cannot be suspended, waived, or reconciled except in the cases specified by law, and any exemption must be through a judicial ruling and not by an administrative decision. However, reality indicates that some settlements are made with the suspects outside the judicial context, which entrenches impunity and turns corruption into an acceptable method of profiting from public office.

AMAN sent an official message to the Prime Minister (PM) in which it demanded that corruption cases, especially those related to public funds, follow the judicial path and not be managed or closed through any parallel arrangements outside the jurisdiction of the Prosecution and the judiciary.

4. Granting exceptional licenses and monopoly under official sponsorship (the VIP case)

In this case, "Al-Majd Company obtained an exclusive license to transport passengers (VIP) at the Karama crossing, despite violating Article (86) of the Traffic Law, which prohibits charging a fare for travel in a private bus. Furthermore, "the company was granted its license without competition, or announcements, and in the absence of any mechanism ensuring equal opportunities.

An official correspondence from the General Director of Crossings to the Minister of Transport revealed that Israeli approval was a condition. Also, the Israeli company “Al-Majd Al-Maqdesiah” is the sole company allowed to possess approvals... only for Decision No. (1) of 2023 to be issued to regulate the work of ‘premium transportation’, detailed to fit, after the company had been operating for years in violation.

The abovementioned granted licenses, violate of the laws, indicate to suspicion of favoritism and nepotism, and provide a prominent example of the “marriage between the PA and capital.”

4.The occupation’s management of the Gaza Strip crossings has produced organized corruption

Israel’s control and management of all the crossings in the GS created various forms of corruption, which can be summarized as follows:

- Emergence of corruption networks: The deliberate chaos contributed to the emergence of organized corruption networks linked to transportation and shipping operations. The Gaza Chamber of Commerce estimated the amounts paid in commissions to war merchants is about 330 million US dollars.
- Rise in favoritism and nepotism due to exclusive contracts with transportation companies that have a family/tribal structure.
- Embezzlement and misuse of funds: Huge amounts were paid to family security companies to “protect aid and assistance”. This encouraged its theft and sale in markets.
- Lack of transparency: Failure to publish the standards and mechanisms followed in entering goods; failure to issue periodic reports.
- Lack of effective monitoring mechanisms: There is no Palestinian regulatory body that organizes and documents the entry and exit of operations.

5. Weak transparency in the Pension Agency

The Palestinian Pension Agency (PPA), although it is required by law, stopped publishing its annual and quarterly reports for years. Moreover, neither the investment managers, nor their selection mechanisms are publicized, and the agency’s website has not been updated regarding investments since 2014.

The absence of a declared and clear investment policy provides opportunities for conflicts of interest, and limits the ability of the Investment Committee to perform its duties.

6. Prosecuting activists

Trial of AMAN’s CEO and its board advisor continued in light of the lawsuit filed by the Presidential Office regarding laundering of dates produced in Israeli colonies’; mentioned in AMAN’s 2022 annual report. In 2025, AMAN managed to obtain the approval of the Ramallah Magistrate Court to present defense evidence proving that ‘Al-Hayawi Real Estate Development Company’ is a private company registered under names of employees in the President’s office, and that AMAN’s publication was legitimate, since it’s in the public’s interest. However, the Prosecution appealed the decision to prevent AMAN from presenting this evidence. However, the court rejected the prosecution’s appeal, and until now continues to procrastinate aiming to prolong the procedures.

Sixth: Recommendations

To promote political integrity and ensure an effective accountability system, the report recommends:

- Subjecting all presidential decisions with direct impact on the political system's form or the governance system to a wide national discussion involving all parties, while ensuring the representation of women and youth.
- Conducting unified, comprehensive, and free general presidential and legislative elections in the West Bank, Jerusalem, and Gaza as soon as possible, under the supervision of the Central Elections Committee (CEC); and the cancellation of any arrangements or decisions that may limit participation.
- Committing to publicly provide explanatory memoranda for all draft laws prior to issuance, stating justifications and objectives.
- The government must continue forward with: adopting fair employment systems based on competence and equal opportunities; to also subject heads of non-ministerial institutions to this principle to avoid politicization of public service.

Regarding transparency, community participation, and avoiding conflicts of interest:

- Issuing the Right to Information Law in order to guarantee the right of citizens access to public information; along with the regulation for archiving and preserving administrative records, in implementation of the principle of transparency.
- Expanding the scope of government openness with civil society organizations (CSOs) to include fiscal policies, budgets, and security policies, while ensuring transparency promotion and availability of information related to public affairs.
- Establish binding institutional mechanisms to conduct public consultations with (CSOs) during the preparation and evaluation of policies. This will demonstrate genuine participation and not a mere formality, regarding public affairs.

Regarding enhancing accountability systems' effectiveness and comprehensiveness, and specifically official control over public administrations and international institutions:

- Enhancing independence of official regulatory institutions by preventing the executive authority from interfering in investigations of corruption cases.
- Completing review of non-ministerial public institutions' statuses (i.e., determining their reference authority, and ensuring that mechanisms to hold their officials accountable are established).
- Adopting a clear concept of accountability in public institutions; one aspect is the submission of periodic reports that clarify officials' key decisions and performances at work.

Regarding monitoring and activating integrity values and codes of conduct:

- Canceling the 'security clearance' requirement as a condition for obtaining licenses or holding jobs, in compliance with the constitutional principle on equality and the Supreme Court's decisions.
- Calling on the government to amend provisions of the Cybercrime Law that restrict freedom of expression.

Regarding combating corruption:

- Emphasize that the Public Prosecution is an integral part of the judiciary, and prohibit interference in its affairs to ensure its independence.
- The Public Prosecution must adopt a clear policy of openness towards CSOs, by publishing detailed data on corruption cases, perpetrators, and entities investigated.

- Call on the High Judicial Council to expedite the adjudication of corruption cases at all judicial levels, to prevent senior corrupt officials from escaping punishment.
- Obligate the Anti-Corruption Authority (ACC) and the Prosecution to comply with Article (25) of the Anti-Corruption Law, which requires referring cases to the judiciary without settlement or administrative closure.

Regarding crisis and disaster management, the government is required to:

- Adopt a comprehensive national policy for risk and disaster management that enhances the government's role in readiness and response, while empowering local communities, local government authorities (LGUs), CSOs, and the national factions; to also abandon the traditional central role.
- Adopt a decentralized policy for dealing with emergencies and relief. one that would enable LGUs in cooperation with CSOs to face the challenges imposed by the occupation and disasters.

Regarding strengthening implementation of the government's reform agenda and entrenching the principles of integrity and accountability:

AMAN recommends the necessity of treating the government reform agenda as an ongoing national priority that aims to promote integrity, transparency, and accountability. enhance the efficiency of public resource management and improve the quality of services provided to citizens, by:

- Demanding a clear and binding political commitment from the highest officials to continue working on reform.
- Approving of an updated implementation plan with measurable goals and precise description of responsibilities.
- Conducting job reviews and restructuring to develop work skills and improve services.
- Engaging CSOs and private sector representatives in designing and monitoring reforms.



INTRODUCTION

For the 18th consecutive year, the Coalition for Integrity and Accountability (AMAN) continues to prepare its annual report on developments of the state of integrity and anti-corruption efforts in Palestine, which monitors related policies, legislations, procedures, and decisions issued by officials responsible for managing public affairs and public funds.

The report addresses reality of the internal and external environment of the Palestinian society, and the management of its centers and authorities of governance. The report also examines their impact on the status of integrity and anti-corruption efforts exerted, community and official over the course of one year. Moreover, for the past three years, AMAN added a chapter on the variables related to political integrity and political corruption that are primarily associated with the abuse of political power and its impact on corruption and anti-corruption.

The report aims to provide specific recommendations to Palestinian decision-makers and other related parties to help them adopt measures and procedures that enhance integrity and combat corruption, hence enabling public institutions to avoid corruption risks in its various forms. It also aims to empower and assist participants, anti-corruption advocates and activists to engage in anti-corruption efforts, and the protection of public funds; and to also assists them in building effective and accountable state institutions to confront the Israeli occupation and its corrupt administration in the occupied Palestinian territories (oPt). Noting that it has not ceased, and concurs with their ethnic cleansing policy and practice, systematic destruction of infrastructure, and forced racial displacement.

AMAN believes that achieving the Palestinian national project, epitomized by ending the occupation, obtaining independence, establishing the democratic Palestinian state, and achieving the right of return, does not conflict with efforts to promote political integrity and combat corruption in the current governing authority. On the contrary, success in this area enhances the degree of citizens' readiness to bear the heavy burdens inflicted by the occupation's racist policies and in combating it to attain their freedom. It also works to strengthen citizens' trust in formal institutions and their officials.

Despite attempts by the Palestinian government to implement some reform areas of administrative, financial, institutional, and legislative affairs, the expansion of the president's role in legislative, executive, judicial, regulatory, and security areas left the government's successes incomplete and, hence prevented the achievement of any meaningful reform. Furthermore, this reality worsened due to the Israeli financial blockade of the PA adding to government's inability to implement many aspects of its promises in areas of reform and combating corruption. This is in addition to its inability to follow-up and pursue senior officials who committed violations in institutions under the President's Office jurisdiction by leaving some issues to be addressed through settlements and not by the judiciary, hence losing their judicial deterrent effect. In this regard, the absence of serious accountability concerning a number of officials was pointed out in AMAN's reports for the last three years, as settlement files were not brought before the judiciary for a legal closure.

METHODOLOGY OF THE REPORT

1. Monitoring and collecting relevant information

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

- Relevant information and data collected and documented during the year by the monitoring unit at AMAN's resource center and in particular, data, procedures and decisions included in reports and decisions issued by the Council of Ministers (Council), ministries, the (ACC), (CCC) and Prosecution; the SAACB; the Independent Commission for Human Rights (ICHR), and reports issued by official and civil institutions.
- Conclusions and recommendations of specific research reports and work-papers conducted by AMAN during the year; also, conclusions of select investigative reports prepared by AMAN in cooperation with media organizations and journalists.
- Main conclusions reached by forums and networks in which AMAN and CSOs are partners.
- Data and information recorded during direct interviews with officials, as well as documented deliberations from workshops, conferences, debates and general discussions related to integrity and anti-corruption.
- Variables measured by a number of indicators used in specific indexes on integrity, transparency and accountability on the management of public affairs and funds.
- Data, analysis results, and conclusions of the Palestinian public opinion polls, conducted during the year by AMAN, and other Palestinian research and study centers on the status of corruption and anti-corruption.

2. Information Analysis and draft preparations

- AMAN's Studies and Monitoring Unit is responsible for preparing the first draft of the report, based on the information analysis's results. The draft is then presented to the internal analysis team for review and feedback. This working method is repeated in all the preparation stages of the report. For example, the advisor of the board of directors on anti-corruption affairs reviews and provides detailed written comments during all of stages. Once through, the amendments are made and the semi-final draft is prepared.
- Experts in the field of governance in Palestinian public institutions are called upon to discuss the semi-final draft of the report.
- The report is edited to ensure that it is error-free and linguistically sound before it is printed and issued.



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

To prepare this 2025 report, AMAN contacted the majority of ministerial and non-ministerial public institutions to obtain information related to key developments and challenges faced by these bodies during the year, using specific indicators of integrity, transparency and accountability.

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

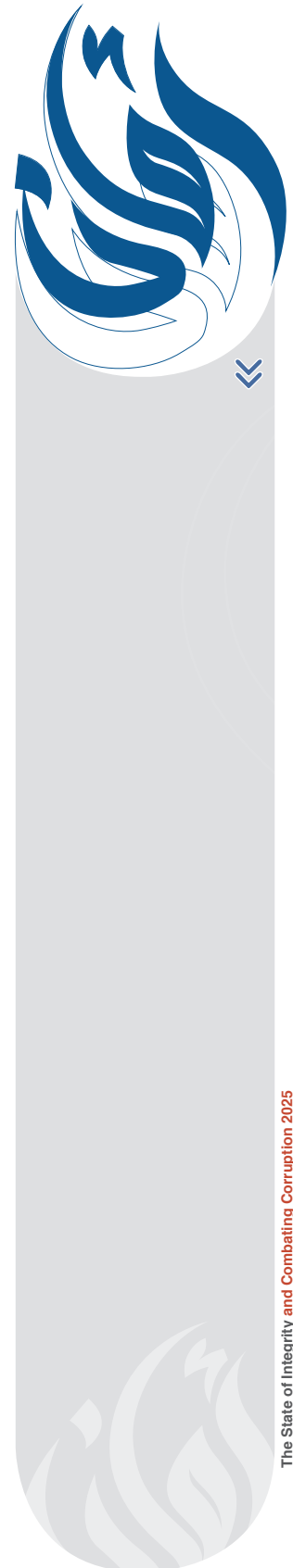


Definitions

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

- **Political System:** the sum of all parties or individuals that contribute to decision-making of the official governing bodies within the state (i.e., legislative, executive and judiciary) who are entrusted with management of State institutions, and the formulation and implementation of public policies.
- **Political Power:** It is the group, entity, individuals, or party that has the authority to manage public affairs and public funds (the executive power).
- **Political Corruption:** It is the wrongdoings resulting from the environment provided by the political system that allows senior officials to shun duties entrusted to them and hence abuse the power granted to them for personal gains or to escape punishment.
- **Grand Corruption:** it is the systematic and widespread embezzlement of public resources for personal gains by a segment of society occupying key positions in the political system or those loyal to them.
- **Political Integrity:** Adherence of officials, entrusted to manage public institutions and facilities, to controls, balances and democratic constitutional rules when taking decisions concerning public interest.
- **Integrity:** Adherence of those entrusted to manage public funds and affairs to the values of honesty, dependability and sincerity at work. It is also commitment to avoid conflict of interest, and in putting public interest first. The most prominent indicators of integrity within an institution are: an applied code of conduct; accessible written manuals or systems, regulations on conflict of interest and disclosures, specific rules concerning gifts and disclosure regulations, financial disclosure statements and a assets disclosure system.

- **Transparency:** It is clarity of officials in the management of public affairs and funds in providing reliable information related to activities, procedures, decisions and policies (strategies, action plans and legislations). It is also ensuring that beneficiaries, the public and relevant official authorities have access to information. Transparency's most notable indicators include: ensuring citizens right access to information; providing clear written information concerning the institution's vision, objectives, programs etc. that are easily accessed by the public through publications and other means. It also includes holding open and publicly announced meetings; ensuring citizens' knowledge of the institution's activities and services, implementation policies and methods of obtaining these services.
- **Accountability:** It is the duty of those entrusted with running public institutions to submit periodic reports concerning work progress in a manner where their decisions and policies are clearly stated and easily understood. It is also about the willingness to assume responsibility that might arise concerning these decisions and policies. Accountability assurances include the institutions having a structure/system in which all lower bodies are subject to the accountability of higher bodies; hold periodic meetings; carry out official inspection; have an active complaint systems and follow-up, and adopting policies that encourage effective community accountability.





FIRST: GENERAL ENVIRONMENT: INTEGRITY PROMOTION AND ANTI-CORRUPTION EFFORTS IN PALESTINE-2025

- Continuation of the genocide war on the GS and escalation of the occupation's policies and practices in the WB



“The phenomenon of war profiteers spread among a limited number of Israeli and Palestinian merchants who were selected by the Israeli military administration and granted permits and coordination arrangements for the entry of goods.”

The year 2025 witnessed the continuation of the far-right Israeli government's oppressive policy and the genocide war on the GS, which was waged in 2023 and characterized as an extermination war right from the beginning. This was accompanied by a policy of expanding the colonization project in the WB, coupled with efforts to seize Palestinian lands in general and the Jordan Valley and the area surrounding Jerusalem (E1) in particular. All with aim of creating a reality that prevents the establishment of a future Palestinian state.

The Israeli occupation government continued to apply its starvation policy, using food and international humanitarian aid as a tool of collective pressure on the Palestinians by not allowing entry of humanitarian aid to the GS, according to the (2803) agreement issued by the UN Security Council. This led to the continued shortage of essential food and food products, which worsened the humanitarian situation in the Strip, in violation of international humanitarian law, the Geneva Convention, and all international charters¹.

Due to the above-mentioned policy and malnutrition, monopoly on goods became a phenomenon controlled by a limited number of war profiteers chosen by Israel's military officials. This was confirmed by discovering corruption partnerships and or massive bribes taking place between Israeli officials and Israeli or Palestinian companies, coinciding with intervention by some international institutions responsible for managing humanitarian aid. furthermore, the GS witnessed serious violations related to the 'Gaza Humanitarian Foundation,' established by the US in cooperation with the occupation authority, where entry of commercial food products was restricted to a limited number of traders granted approval by Israel. This provided fertile grounds for war profiteers' corruption and coercive pressure imposed on citizens in the GS², not to mention the chaos caused in the distribution of aid, and the horrific violations committed against the Palestinian civilians.

¹ Al Jazeera News website (March 2025). "A timeline of Israel using starvation as a weapon in Gaza," Palestine.

² AMAN-2025, Statement on the serious violations related to the 'Gaza Humanitarian Foundation' in the Gaza Strip.



Based on the above, AMAN emphasizes that Israel's violations of international humanitarian principles, and bypassing relevant UN institutions, primarily the UNRWA and the World Food Program, has politicized aid and used it as tools for political pressure without holding Israeli military leaders accountable. As they are the ones responsible for providing humanitarian aid adequately, regularly, and transparently for distribution without political or security conditions, and for protecting Palestinian civilians by providing safe and fair means to access aid, and not depriving them of their right to live with dignity.

In 2025, the Israeli occupation imposed a complex system of restrictions on international institutions in the GS that undermined their independence, and weakened the local community trust in them. Analyses have shown that the politicization of humanitarian aid created a space where some local actors exploited for personal interests, which negatively affected transparency, accountability, and the fair distribution of human resources. In addition, these restrictions led to a decrease in the operational efficiency of institutions, an increased reliance on local intermediaries, and created gaps in distribution, which affected the ability of CSOs to actively participate in humanitarian work.

As a result of the ongoing genocide, various forms of corruption emerged in the GS, one of which is colonial corruption. This form of corruption, whether directly or indirectly, stems from the Israeli occupation policies and practices such as: controlling crossings and ports, imposing systematic restrictions on imports of goods and aid, creating artificial scarcity in food, medicine, and fuel, and turning basic humanitarian needs into tools of extortion and control. This pattern represents an environment that generates corruption, and not just an external factor, as it produces networks of mediation, commissions, and coercive monopolies of goods and services.

The second form of corruption that which arises from within the local community once the systems of governance and law enforcement collapse. It is represented by the absence of institutional oversight, the disintegration of economic and social structures. It includes the black market, exploitation of local influence, the demanding of ransoms, extortions, manipulation of beneficiary lists, and financial or sexual abuse in exchange for services or aid. In this regard, 2025 witnessed corruption in the distribution of humanitarian aid such as: failure to reach those intended, flourishing of the black market, monopoly over basic goods, selling aid, traders exploiting citizens' needs by raising food prices, in addition to a number women in the GS who were subjected to blackmail in exchange for receiving aid, as documented by human rights centers³.

³ Aid distribution centers: arenas of systematic violence that take the lives of women and undermine their dignity in the Gaza Strip | Palestinian Center for Human Rights.



Israeli military officials, due to colonial corruption and the collapse of the rule of law in Gaza, have paved the way for the emergence of many new forms of corruption.



Israel's policy in determining the working hours of the Karama crossing, the exit point for WB citizens to the world, led to a noticeable increase in bribery, especially on the Jordanian side of the crossing

These forms of corruption usually lead to a loss of trust in official institutions, which is clearly reflected in the impact of occupation and war on the decline of good governance and the absence of justice, hence imposing a reality of legal chaos.

After the end of the first phase of the ceasefire agreement and the start of the second phase, it is expected that decision-making centers in Gaza will face various attempts to impose a reference and institutional framework outside the Palestinian framework, and to link it to a multilateral system. These centers are also expected to adopt references, legal, and institutional frameworks through new orders and legislations that weaken the right of Palestinian citizens as a source for making public policies and legislations of their own. And also, to cancel local oversight and accountability of officials responsible for managing public affairs and public resources, to be replaced with dependence on the "Peace Council" and its experts. In conclusion, all of the above serves the agenda of the Israeli occupation led by Netanyahu, who seeks to fragment the comprehensive Palestinian legal and institutional frameworks in service of his goals, mainly preventing the establishment of a Palestinian state.

Therefore, AMAN emphasizes the necessity of adopting unified Palestinian legislation and structures as a legislative and institutional reference framework for Palestinian officials and workers. This is to prevent the Israeli policy from being realized, which does not wish for stability in the GS, and seeks to maintain the state of chaos, opportunities for war, and the separation of the GS from the WB.

The Occupying Authority Distributes State Lands to Settlers' Shepards for Private Interests

In 2025, the Israeli occupation authorities, being the party responsible for administering large parts of the WB, significantly encouraged pastoral colonization policy, by allowing settler gangs to seize Palestinian lands, especially state land, and turn them into pastures for their livestock. Moreover, it used tax money collected from the Palestinians to build infrastructure for the benefit of Israeli colonizers/settlers⁴.



Based on International Law, settling Israeli populations (colonizers) in the oPt (which are territories located outside the borders of Israel, but are under temporary military control) is considered a violation of international law, and gives justification for holding the occupying power accountable

⁴ Pastoral Colonization. "A Whole System Behind the Pastoral Colonies," Al-Quds Newspaper, May 2025. Seen on 19/7/2025: <https://2u.pw/WDm9x>

in international courts for its policies in the oPt, specifically in areas classified as (C), considering that these policies are illegal.

The Israeli occupation authorities' policies limiting the number of working hours at the Al-Karama crossing, which is the WB's only gateway to the outside world, hindered the freedom of travel for Palestinians in 2025. It also led to a noticeable increase in the payment of bribes due to the overcrowding and difficulty of passing through.



On the other hand, Israel claims that it gives priority to aid trucks headed to the GS. In fact, however, the Israeli army officers responsible for granting truck clearances give priority to commercial trucks in the overwhelming majority of cases, where more than 80% of the trucks are loaded with Israeli goods, and the other trucks are for WB traders. It is worth noting that the occupation previously granted coordination for aid trucks and international institutions without giving them absolute priority in inspection. After the ceasefire, however, all trucks headed to Gaza that get inspected in TarQumia are commercial. Moreover, the Gazan merchants pay huge fees to the Israelis for these arrangements, exceeding 200,000 NIS (about 63,000 dollars), and in some cases, it may reach more than half a million NIS. This provided a daily profit of millions of NIS for the occupation authorities. As these arrangements are sold by the Israeli management of crossings and intelligence, directly with dealers in Gaza.

Furthermore, there are prominent businessmen in the WB&GS who also benefit from these arrangements, in exchange for money, before they are resold to other traders in Gaza or the WB at higher amounts, which in turn is reflected in higher prices of goods. On the other hand, while commercial trucks were being passed for which huge amounts were paid⁵, trucks loaded with medicines, medical supplies, and therapeutic equipment intended for hospitals and the Ministry of Health (MoH) in Gaza, were not allowed to enter for weeks.

⁵ A strike in transportation following the Israeli manipulation of truck entry into Gaza.





The political system has begun to present a comprehensive set of legislations aimed at granting legitimacy to the present leadership and for its renewal

Cases of corruption were recorded concerning permits for Palestinian workers, where members of the Israeli police force and private security companies were involved in smuggling hundreds of Palestinian workers with no work permits into Israel, in exchange for tens of thousands of shekels; a clear indication of exploitation of Palestinian suffering for the interest of some Israeli officials.

In this regard, official investigation showed that four Israeli 'Border Guards' established a smuggling network through a checkpoint between the villages of Bedu and Beit Iksa, two villages close to occupied Jerusalem. Facilitation for crossing was in exchange for amounts ranging between 100 and 200 NIS per worker; purely a commercial operation. The investigation showed that one soldier collected 25,000 NIS while another collected 13,000, as a result. This coincided with the arrest of a reserve officer who was involved in smuggling two Palestinian youths while wearing his uniform. Another case included a former employee in the civil administration and health sector is suspected of forging entry permits for Palestinians⁶.



- Under the pretext of the political division and the occupation's aim to separate the GS from the WB, citizens' right to access Power was postponed, which weakened the legitimacy of legislations and also of the supervisory role over the executive authority.

Throughout 2025, the precarious Palestinian political situation continued, along with citizens' disappointment and loss of confidence in the ability of the concerned parties to reconcile and hold elections on time. However, the year ended with no light at the end of the tunnel hence delaying any real political process reform.

The Palestinian Presidency issued a statement in October 2025 in which it affirmed its commitment to holding general presidential and parliamentary elections within one year from the end of the war on the GS. Also, the President was to assign the competent authorities to complete a temporary constitution, to be completed within three months, to form basis for the transition from an authority to a state. The statement also affirmed that the election law and related laws will be amended based on the provisions of the provisional constitution, mainly: that no party, political force, or individual is allowed to run unless they adhere to the political program and the international and legal obligations of the Palestine Liberation Organization (PLO); implementation of the two-state solution principle; the Arab Peace Initiative; international legitimacy resolutions; the principle of a single regime; single law; and the existence of a single legitimate security force.



Apparently, these steps were taken to encourage international and regional parties to accept the PA as a negotiating partner and as a representative of the Palestinian people. Or as an engineering process for the post-presidential stage, (i.e., ensuring that the ruling party remain in power in the upcoming stage hence confirming the exclusion of potential competitors). In either case, it seems not to be in response to a serious reform process.

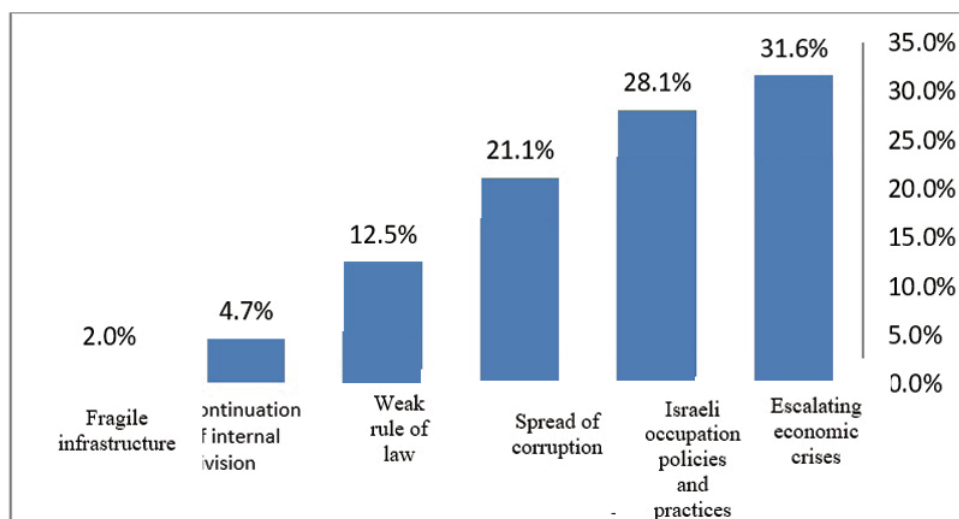
⁶ <http://almoasher.ps/4393>

CSOs, political parties, and popular unions called in a joint statement for the urgent setting of a date to hold a comprehensive presidential and legislative general elections in the WB, including Jerusalem and the GS, based on: a unified electoral law, under the supervision of the CEC, and within the framework of an inclusive national consensus⁷.

- **Accumulating financial and economic crisis in the oPt and setback in the reform agenda**

Agony of the Palestinian citizens and Authority continued throughout 2025 due to the severe financial pressures and restrictions imposed by Israel, which weakened the PA's ability to provide public services. Israel, with its control and management of all commercial crossings, import and export, and collection of customs, taxes and fees on Palestinian goods, seized these clearance revenues (i.e., exploiting this power) with the aim of strangling the PA.

Graph (1): The Main Problem that should be Prioritized for Intervention:



Based on statistics, the amount of funds withheld by the Israeli occupation from 2019 until February 2025 amounted to 4 billion dollars, without any legal basis. This significantly weakened the Palestinian economy after two years of siege and harsh Israeli measures causing the GDP to decline by 29%, in addition to the decline in the purchasing power, business cycle recession, and the high unemployment rate⁸.

Results of the 2025 citizens' Opinion Poll on the Reality of Corruption and Anti-Corruption, conducted by AMAN in the WB&GS, confirm the above, with the escalation of the economic crises took first place, as being the most urgent problem that requires immediate attention⁹.

It is therefore concluded, based on the results, that Palestinians' priorities reflect their needs: they seek stability, survival, security, and the provision of basic needs for living, while keeping the issue of combating corruption among their three priorities.

⁷ A unified national statement issued by a number of Palestinian civil society institutions regarding the general elections:

<https://www.facebook.com/photo/?fbid=1247677460731342&set=a.469827028516393>.

⁸ Statistics: GDP declined by 29% during the genocide war.

⁹ <https://www.aman-palestine.org/reports-and-studies/30217.html>

<https://www.aman-palestine.org/reports-and-studies/30084.html>



Palestinians continue to perceive the economic and financial crisis, the aggressive policies of the Israeli occupation, and the spread of corruption as the three most significant challenges they face.



Using the Cybercrimes Law to restrict freedom of expression; and the widespread phenomenon of non-implementation of court decisions by a number of officials continues, In the Gaza Strip, Israel continued to pursue a deadly policy targeting journalists and media professionals.

• Restricting civil liberties

In 2025, civil liberties and human rights witnessed many violations by the PA, in addition to those imposed by the Israeli occupation on daily basis. Also, the effects of the genocide on Palestinian civilian space increased even more than in previous years. This is what the Office of the High Commissioner for Human Rights referred to when talking about violations committed by Israel against Palestinians living in the GS. Violations included the killing of many employees working in the humanitarian field, in addition to torture and kidnapping, which constituted violations that amount to war crimes, under international law. Israel also destroyed the infrastructure of many CSOs or destabilized them entirely, especially those working in the humanitarian field. Furthermore, Israel announced that it will prevent more than 37 international humanitarian organizations from operating in 2026 under the pretext of not renewing their legal registration and failing to provide complete lists of the Palestinian employees working with them. It also informed them that they must comply with these conditions, hence paralyzing their work.

The U.S. State Department also imposed sanctions in 2025 on three Palestinian human rights organizations, Al-Haq, Al-Mizan, and the Palestinian Center for Human Rights due to their direct involvement in the efforts of the International Criminal Court to investigate Israeli officials, arrest, detain, or prosecute them.

On the other hand, the number of media freedom violations reached a total of 897 violations¹⁰ during the year 2025, according to the Palestinian Center for Development and Media Freedoms (MADA). This number includes Israeli and violations committed by various Palestinian parties in the WB&GS and on social media networks.

Based on ICHR 2025 monthly reports, violations of human rights and freedoms in Palestine reached 596 violations, including: unnatural deaths, complaints about torture and ill-treatment, violations of the right to due legal process, detention at the governor's discretion, violations of freedom of opinion and expression, peaceful assembly, failure to implement or delay implementation of court rulings, assault on public property and individuals, and administrative detentions¹¹.

In the GS: Ever since October 2023 Israel dealt with the Palestinian press as a threat. Its brutality included killing and arresting of journalists as well as administrative detention without an indictment or trial. In 2025, according to the report of 'Reporters Without Borders' (RSF), the GS was the deadliest place for journalists, with about 43% of all journalists killed worldwide during the year, were killed by Israel there; with more than 220 journalists killed since October 2023, amongst them 65 while on duty¹². The occupation also targeted the journalists' tent near Nasser Medical Compound, which led to the martyrdom of a number of journalists.

¹⁰ According to MADA's monthly reports until 30/11/2025.

¹¹ According to seven ICHR monthly reports; no data is available for the months of January, February, May, and June of the year 2025.

¹² Reporters Without Borders. Annual Report 2025. p.5 <https://url-shortener.me/5VHY>.

Available data from international reports indicate that the civic space in the oPt witnessed a contraction in 2025, compared to global standards for these freedoms. For instance, the global index (CIVICUS Monitor) placed the state of human rights and civil liberties in the oPt in the 'Closed' category, which is the lowest level in the index. This reflects the extensive violations of the freedom of assembly, organization, expression, and the significant restrictions on CSOs to operate freely.

According to international standards, a free civil space is characterized by the presence of a legislative and institutional environment that ensures the protection of the rights to expression, assembly, and association without arbitrary administrative or security interventions, in addition to access to justice and accountability when violations occur.

At the local level, several reports pointed to the prosecution of CS activists based on the amended Cybercrime Law No. (10) of 2018, which has contributed to restricting the civic space and freedom of expression. As the trial for both the Executive Director of AMAN, Mr. Issam Haj Hussein, and AMAN's Board Advisor, Dr. Azmi Al-Shaibi continued, which came after the publication of AMAN's annual report that mentioned the presence of individuals in the president's office exploiting their positions to obtain personal gains.



The shrinking civic space and Israel's record-high pursuit and killing of journalists and media professionals.

SECOND: THE POLITICAL SYSTEM AND POLITICAL INTEGRITY

First: Access to power: elections or appointment

- **The Presidential Institution: centralization of power; reinforcing legislative and executive roles**

Disruption of democratic life continued due to the failure of holding presidential and legislative elections. In addition, in the absence of the PLC the government is left with no official and or constitutional accountability.

As a result, the policy and mechanisms of access to power in Palestine witnessed a breach of democratic principles, particularly in the area of freedom of peaceful access to power through free or direct elections. In addition, there are indicators signaling the desire to continue the monopoly of power by a narrow circle surrounding the presidency.

- President Mahmoud Abbas issued a declaration he called 'constitutional,' stipulating that the Deputy Chairman of the Executive Committee of the PLO, the Vice President of the State of Palestine, who shall assume duties of the President of the National Authority if the President's position becomes vacant, in the absence of the Legislative Council. This shall be done according to the proclamation for a specified period of ninety days, during which free and direct elections shall be held to elect a new president, in accordance with the Palestinian Election Law. And if it is impossible to carry it out during that period due to a force majeure, it shall be extended by a decision of the Palestinian Central Council for another period, and only once. According to this new constitutional declaration, Constitutional Declaration No. (1) of 2024, which stipulated that the Chairman of the Palestinian National Council would assume the duties of this position in the event of its vacancy, is repealed.



The President's recourse to using the 'constitutional declaration' conflicts and directly violates the principles and rules of the Declaration of Independence and the Palestinian Basic Law, which is considered the constitutional document in the legal system of the Palestinian National Authority, since the provisions of the two documents are binding on all authorities and institutions, and no constitutional declaration or law decree may override or contravene their texts without a constitutional amendment.

- **Expanding the president's authority to exercising original legislative powers**
- The Palestinian President issued a presidential decree appointing Mr. Hussein Al-Sheikh as Head of the Embassies Committee, without publishing it in the official gazette. The formation and the appointment decisions conflict with the Diplomatic Corps Law No. (13) of 2005, which stipulates in its articles 7 and 10 that the formation of the diplomatic corps staff committee and the appointment of all diplomatic corps staff, except the ambassador, shall be by a decision of the Minister of Foreign Affairs.
- During 2025, the dominance of the President's Office in issuing numerous decree-laws increased, by issuing financial and administrative regulations for public institutions, without relying on the reference party authorized for that purpose, most important of which: Issuance of the 2025 Administrative System No. (1) and the Financial System No. (2) for 2025 related to the Palestinian National Institution for Economic Empowerment, published in issue No. (228) of the Official Gazette in July 2025. This measure is considered an expansion of the

Continuing and strengthening the concentration of political power in the areas of legislation and judiciary within the presidency institution.

president's powers beyond the constitutional framework, especially in the absence of the PLC. Also, the continued issuance of secondary legislation that are within the jurisdiction of the Council of Ministers also violate provisions of the Basic Law, specifically Article (70) which stipulates that: the Council of Ministers is the competent authority for issuing executive regulations and systems for implementations of laws". These measures are violations of the constitution that weaken the principle of separation of powers, and undermine the foundations of good governance. They also will lead to the erosion of the principle of the rule of law, weaken institutional reform efforts, and increase legal uncertainty in public institutions' management¹³.



- Issuance of the Decree-Law No. (7) of 2025 amending Decree-Law No. (5) of 2020 concerning the Palestinian Presidential Office, as Article (2) of the published decree-law refers to the addition of a new article to the original law numbered (2), granting the President the authority to appoint a sufficient number of advisors who report directly to him in various fields he deems appropriate¹⁴.



The continued issuance of legislation by the President's Office in matters that fall under the authority of the Council of Ministers constitutes a clear constitutional violation.

13 AMAN 2025. AMAN's position regarding the issuance by the President's Office of financial and administrative regulations for public institutions. AMAN's stance regarding the President's Office issuance of financial and administrative regulations for public institutions.

14 Official Gazette, (2025). Decree-Law No. (7) of 2025 amending Decree-Law No. (5) of 2020 on the Palestinian Presidency Office, Issue 223, issued on 25/2/2025. Viewed on 9/9/2025: Official Gazette Office - Regular Issues.



The President's continued bypassing of the Council of Ministers' role in appointing, transferring, or retiring officials of public institutions, in accordance with Article 69(9) of the Basic Law.



- Issuance of Presidential Decree No. (17) for the year 2025 regarding the referral of the Chairman of the Prisoners' Affairs Authority, Mr. Abdul Qader Qadura Faris, to retirement; issuance of the 2025 Legislative Decree No. (18) on the appointment of Mr. Raed Abu Al-Homous as Chairman of the Prisoners and Freedmen Affairs Authority¹⁵.

The president's policy of transferring some heads of public institutions and senior staff; moving them to special categories and granting them the rank of minister, is considered disregard for job descriptions. It is also a continuation of the appeasement and appointments policy that is linked to political loyalties and granting privileges,¹⁶ or to punish violators. In all cases, it constitutes a deviation in public policy for self-interest, and not a service to the public.

- By analyzing the constitutional framework and the practical reality of issuing regulations and executive bylaws in Palestine, it became clear that the absence of the PLC since 2007 has created a structural fracture in the legislative system. It also provided space for the executive authority to impinge its powers on the legislative powers, whether by taking advantage of Article (43) of the Basic Law to issue decrees by laws, or through issuing executive systems and regulations outside the constitutional framework stipulated in Articles (68-70). This tool has practically moved from its exceptional framework defined by Article (43) as a mechanism limited to cases of necessity in the absence of the PLC, to an alternative legislative path that practically replaces ordinary legislation¹⁷.

¹⁵ The Official Gazette of Palestinian Records, Issue 223, issued on 25/2/2025

¹⁶ AMAN 2025. AMAN's stance on the dismissal decision of the head of the Prisoners and Freedmen Affairs Commission and the appointing of a new head; and the presidential decree regarding the Palestinian National Institution for Economic Empowerment.

AMAN's stance on the dismissal decision of the head of the Prisoners and Freedmen Affairs Commission and the appointing of a new head; and the presidential decree regarding the Palestinian National Institution for Economic Empowerment.

¹⁷ AMAN 2025. The constitutional and legal reference for the executive regulations and systems of laws between theory and practice. Ramallah, Palestine.

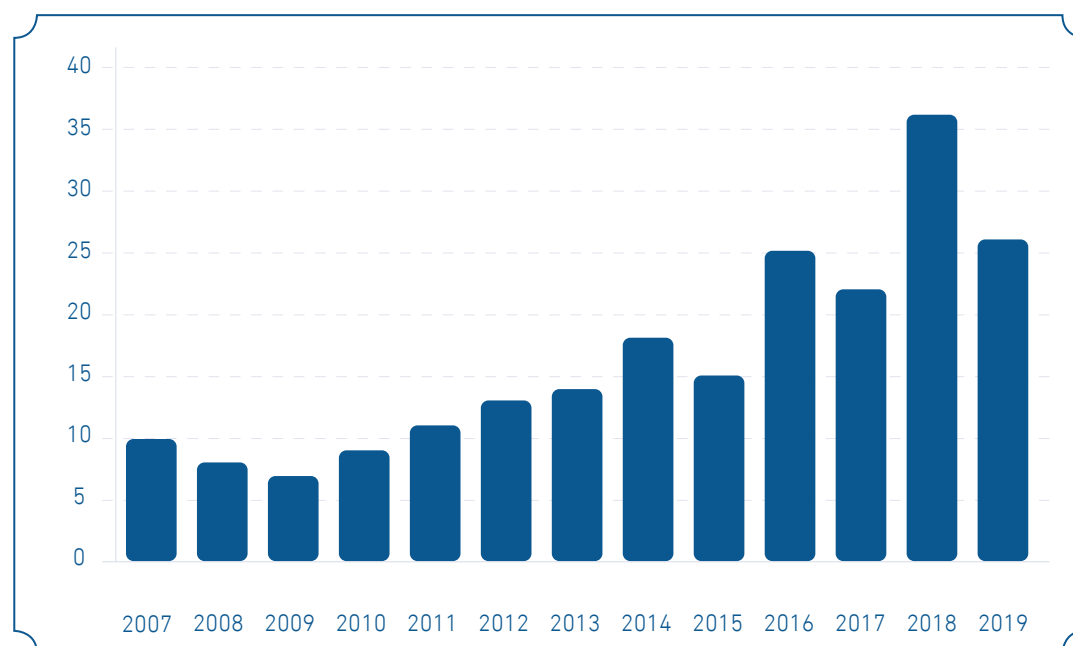


The excessive issuance of decree-laws without accompanying implementing regulations is inconsistent with the path of institutional reform.

A study conducted by AMAN revealed the repeated overstepping of the Council of Ministers' powers through the issuance of executive regulations by unauthorized entities; or the inclusion in decrees provisions granting the president the authority to issue executive regulations, which is in violation of the provisions of the Basic Law. This situation led to confusion between the duties and powers of the president and that of the Council; contrary to the constitution, in addition to increasing ambiguity in the legal framework governing public institutions, and hindering efforts for administrative reform and good governance.

This variation in enacting legislation directly affects the course of institutional reform, since reform is not achieved by legislation alone, but through an interconnected system that combines legislation, regulation, and implementation. In the Palestinian case, the excessive issuance of decrees by law without regulations led to a state of what is called 'suspended legislation', where the law remains ahead of the administrative body's ability to implement it. This produces a regulatory vacuum that exposes the public administration to legislative confusion and weakens the quality-of-service delivery. Hence, the absence of regulations or the irregularity of their issuance also leads to conflicts in procedures between ministries and authorities, and a significant disparity in the interpretation of laws, which deepens the problem of duplication and undermines the effectiveness of institutional oversight and accountability.

(Decrees by laws where executive regulations were not issued, according to year. Also, the No. of decisions without regulations in the year the decree by law was issued)¹⁸.



¹⁸ This classification was adopted based on the decrees by laws, without taking into account whether the law by decree requires the issuance of subsidiary legislation or not, such as those decrees by laws to grant confidence, for example.



The Presidential Office exercises executive functions and authorities that resemble those of a parallel government to the Council of Ministers.

Continued lack of transparency in diplomatic appointments and formations.

Decree Law No. (7) of 2025 regarding the Palestinian Presidential Office

In 2020, the President issued the Decree Law No. (5) of 2020 regarding the Palestinian Presidential Bureau, where article (2) states that the office is one of the state institutions affiliated with the President. It enjoys legal personality and legal capacity to carry out all actions and acts in order to achieve the objectives and tasks for which it was established, including owning movable and immovable property, and opening and closing bank accounts. The Decree also affirmed that the Bureau has an independent financial allocation within the state's public budget.

Article (9) of the Law stipulates the following: **a.** the commissioner is appointed by agreement in the Bureau by a presidential decision. **b.** the Bureau prepares its own annual budget and the President approves it. **c.** all financial and accounting operations related to the Bureau are subject to the provisions of a special system issued by the president for this purpose. **d.** the bureau follows the principles and rules of accounting approved in the financial and accounting system adopted by the bureau in organizing its accounts and records. **e.** bank accounts are opened and closed by a decision from the Chief of Staff based on a request from the expenditure officer.

AMAN had previously pointed out that the issuance of state institutions systems and their approval falls within the exclusive jurisdiction of the Council of Ministers, and includes all public institutions, as stated in Article (70) of the Palestinian Basic Law.

And in 2025, the Decree-Law No. (5) of 2020 was amended by Decree-Law No. (7) of 2025, which ruled to amend Article (9) of the original law to become: "Bank accounts shall be opened and closed by a decision of the president upon a request from the authorized expenditure officer." Thus, the authority to open and close bank accounts was transferred to the president directly, rather than by the head of the Bureau. These amendments reinforce decision-making concerning the financial and administrative matters to be solely in the hands of the president, granting him absolute powers including opening bank accounts, and approving a financial and accounting system specifically for managing the bureau's funds, movable and immovable assets; although the Bureau theoretically enjoys financial and administrative independence. This article contradicts stipulations in Article (70) of the amended Basic Law of 2003, which limited the authority to sign and issue regulations and systems to the Council of Ministers and the PM.

Note: Through research on the financial system followed in the Presidential Office, nothing was found to prove its official issuance or publication. In fact, the Bureau has not undergone an audit by the SAACB for more than ten years. On another level, the official website of the President, which is the only available platform, did not published Decree-Law No. (5) of 2020, nor any materials or attachments that reveal the financial system followed by the Presidential Office, noting that itself lacks an official page or independent website¹⁹.

The President's Office Budget

The Bureau's budget, in the 2025 public budget, was estimated at 104 million NIS, of which 19 million NIS were allocated for salaries and wages, and 25 million NIS for development expenses.

- **Appeasing political factions by granting an ambassador position for one of their members in exchange for their approval of the exclusivity in appointing the rest of the ambassadors**

Diplomatic appointments in recent years sparked widespread debate in Palestinian society and the media. Questions were raised concerning the criteria for appointment in the Palestinian diplomatic corps, as they are not based solely on the principle of competition and equal, free, and transparent opportunities. This discussion is further flared by the fact that a number of these appointments were given to close relatives of current and former officials and influential figures, such as the appointment of Sami Nazmi Mahna as Ambassador of the State of Palestine to Albania in January 2025, who is the son of the General Director of Crossings, Nazmi Mahna. Also, the appointment of Mona Abu Amara as the Ambassador of the State of Palestine to Italy, who is the daughter of the Director of the President's Office, Intisar Abu Amara, not to mention

those ambassadors who have exceeded the retirement age, and those who have been for more than five years in their position.

In 2025, forty (40) ambassadors and one consul were appointed during the year. These appointments came in light of vacancies in some Palestinian embassies and also due ambassadors reaching the retirement age, as was officially announced. It is worth noting that for the past 5 years, ambassadors and consuls' appointments have not been published in the official gazette; publications were limited to the official website of the Palestinian Ministry of Foreign Affairs (MoFA). This comes in light of the continued phenomenon of appointing ambassadors from close associates or family members (i.e., sons or daughters), noting that there's already a number of appointed ambassadors who are family members of officials and close associates of decision-making centers, or former officials in the eighteenth government.

Diplomatic assignments for ambassadors and consuls in 2025, according to the Palestinian Ministry of Foreign Affairs.

No.	Date	Name	Country	Link
1	7/1/2025	Amal Jado	Ambassador-Duchy of -Luxembourg	The Ambassador of the State of Palestine presents her credentials to the Grand Duchy of Luxembourg - Ministry of Foreign Affairs and Expatriates
2	13/1/2025	Mohammad Rahhal	Ambassador- Libya	Ambassador Rahal presents a copy of his credentials as Ambassador of the State of Palestine to Libya
3	14/1/2025	Abeer Odeh	Ambassador-Extraordinary and Plenipotentiary to the Republic of San Marino	Return of the submission of her credentials as the first Ambassador of the State of Palestine to the Republic of San Marino - Ministry of Foreign Affairs and Expatriates
4	21/1/2025	Nasser Jad-Allah	Ambassador -Republic of Guinea-Bissau	Ambassador Jadallah presents his credentials to the Republic of Guinea-Bissau - Ministry of Foreign Affairs and Expatriates
5	30/1/2025	Ruwayed Adel Mohammad Abu-Amsha	Non-resident ambassador in Somalia	The Somali Foreign Minister receives the credentials of the Ambassadors of Palestine and Thailand
6	17/2/2025	Rami Farouq Al-Qadoumi	Ambassador Extraordinary and Plenipotentiary to Tunisia	Al-Qaddoumi presents his credentials as Palestine's ambassador to Tunisia
7	19/2/2025	Linda Subuh	Ambassador- Republic of Barbados	Ambassador Linda Sabah presents her credentials to the Republic of Barbados - Ministry of Foreign Affairs and Expatriates
8	20/2/2025	Abd-Allah Abu-Shaweesh	Ambassador- Republic of India	Ambassador Abu Shawish presents his credentials to the President of India
9	27//2025	Antans	Ambassador Extraordinary and Plenipotentiary to the Republic of the Philippines	Ambassador Munir Anastas presents his credentials to the President of the Republic of the Philippines - Ministry of Foreign Affairs and Expatriates





10	27/2/2025	Hadi Shibli	Permanent Representative to the Organization of Islamic Cooperation	Ambassador Shibli presents his credentials to the Secretary-General of the Organization of Islamic Cooperation as the Permanent Representative of the State of Palestine to the Organization - Ministry of Foreign Affairs and Expatriates
11	21/3/2025	Nadia Rasheed	Ambassador-Mexico	Rashid presented her credentials as Ambassador of the State of Palestine to Mexico - Ministry of Foreign Affairs and Expatriates
12	24/3/2025	Ihab Al-Tari	Ambassador Extraordinary of Palestine to Sri Lanka	Ambassador Ihab Al-Tari presents his credentials to the Sri Lankan President as Extraordinary Ambassador of the State of Palestine - Ministry of Foreign Affairs and Expatriates
13	31/3/2025	Adham Mohammad Ali Hassan Zain-Al-Din	Ambassador Extraordinary to the Republic of Tajikistan	Zain Al-Din presents his credentials as Ambassador Extraordinary and Plenipotentiary to Tajikistan
14	3/4/2025	Abd-Anasser Al-A'raj	Ambassador Extraordinary and Plenipotentiary to the Republic of Peru	The ambassador Al-Araj presents his credentials to the President of the Republic of Peru as Ambassador Extraordinary and Plenipotentiary of the State of Palestine - Ministry of Foreign Affairs and Expatriates
15	9/4/2025	Hassan Al-Bal'awi	Ambassador- Republic of Mali	Ambassador Hassan Al-Balawi presents a copy of his credentials as the Ambassador of the State of Palestine to the Republic of Mali - Ministry of Foreign Affairs and Expatriates
16	19/4/2025	Ahmad Mitani	Ambassador Extraordinary and Plenipotentiary to the Republic of Azerbaijan	Mitani presents a copy of his credentials to the Minister of Foreign Affairs of Azerbaijan as Extraordinary and Plenipotentiary Ambassador to the State of Palestine - Ministry of Foreign Affairs and Expatriates
17	25/4/2025	Marie Anrwanett Sideen	Ambassador- Norway	The King of Norway receives the credentials of the Ambassador of Palestine as an independent state - Ministry of Foreign Affairs and Expatriates
18	26/4/2025	Muna Abu-Amarah	Ambassador-Italy	Italy welcomes the Palestinian ambassador
19	13/5/2025	Fo'ad Kokali	Ambassador- Czech Republic	https://2u.pw/aRkxu

20	12/6/2025	Ehab Attari	Ambassador - Sri Lanka; became Extraordinary and Plenipotentiary Non-Resident Ambassador to the Republic of Maldives	Ambassador Al-Tari presents his credentials to the Maldivian President as Extraordinary Non-Resident Ambassador of the State of Palestine to the Republic of the Maldives - Ministry of Foreign Affairs and Expatriates
21	23/6/2025	Rana Abu-Hijleh	Extraordinary and Plenipotentiary Ambassador to Turkmenistan	Ambassador Abu Hajla presents her credentials to the President of Turkmenistan as the Extraordinary and Plenipotentiary Ambassador of the State of Palestine to Turkmenistan - Ministry of Foreign Affairs and Expatriates
22	2/7/2025	Sami Nazmi Muhannah	Ambassador Extraordinary- to the Republic of Albania	Ambassador Muhanna presents his credentials to the Albanian President as Ambassador Extraordinary to the State of Palestine - Ministry of Foreign Affairs and Expatriates
23	6/7/2025	Dr. Linda Subuh	Ambassador- CARICOM Organization	Palestine presents its first ambassador to the CARICOM: A historic diplomatic step that reinforces international solidarity - Ministry of Foreign Affairs and Expatriates
24	10/7/2025	Nizar Al-Akhras	Ambassador- Sudan	The Embassy of the State of Palestine in Damascus bids farewell to First Counselor Nizar Al-Akhras after his appointment as Ambassador to Sudan – Embassy of the State of Palestine in Syria
25	21/7/2025	Aref Yousef Saleh	Ambassador- Kingdom of Bahrain	Ambassador Saleh presents a copy of his credentials as Ambassador of the State of Palestine to the Kingdom of Bahrain - Ministry of Foreign Affairs and Expatriates
26	17/8/2025	Abeer Al-Ramahi	Ambassador-UAE	Ambassador Abeer Al-Ramahi takes the legal oath before the President as the Ambassador of the State of Palestine to the UAE
27	27/8/2025	Mohammad Al-'As'ad	Ambassador- Lebanese Republic	Ambassador Mohammed Al-Asaad presents a copy of his credentials to the Lebanese Minister of Foreign Affairs - Ministry of Foreign Affairs and Expatriates
28	5/9/2025	Linda Sobuh	Ambassador- Republic of Trinidad and Tobago (North America)	Ambassador Linda Sobuh presents her credentials to the Republic of Trinidad and Tobago - Ministry of Foreign Affairs and Expatriates
29	5/10/2025	Nadia Rasheed	Ambassador-Belize	Ambassador Nadia Rasheed presents her credentials in Belize - Ministry of Foreign Affairs and Expatriates





**Improvement
in the integrity
of appointing
agents and deputy
agents, while
ambassadors
continue to be
appointed based
on favoritism**

30	6/10/2025	Nasri Abu-Jaish	Ambassador- Turkish Republic	Ambassador Dr. Nasri Abu Jaish presents a copy of credentials to the Turkish Ministry of Foreign Affairs - Ministry of Foreign Affairs and Expatriates
31	14/10/2025	Basheer Abu-Hatab	Ambassador Extraordinary and Plenipotentiary- to Mauritania	Ambassador Abu Hatab presents his credentials to the Mauritanian president as Ambassador Extraordinary and Plenipotentiary of the State of Palestine - Ministry of Foreign Affairs and Expatriates
32	15/10/2025	Ahmad Fakhri Al-As'ad Abu-Alfawakher	Ambassador Extraordinary to Bolivia	Abu Al-Fawakher presents his credentials to the Bolivian president as Extraordinary Ambassador of the State of Palestine - Ministry of Foreign Affairs and Expatriates
33	15/10/2025	Aref Yousef SalehJehad	Ambassador Extraordinary and Plenipotentiary- Kingdom of Bahrein	Ambassador Aref Saleh presents his credentials to the Bahraini monarch - Ministry of Foreign Affairs and Expatriates
34	17/10/2025	Jihad Al-Qudra	Ambassador Extraordinary and Plenipotentiary- Malaysia	Ambassador Jihad Al-Qudra presents a copy of his credentials as Ambassador Extraordinary and Plenipotentiary of the State of Palestine to Malaysia
35	21/10/2025	Ammar Zorba	Representative - Republic of Cuba	Ambassador Ammar Zorba presents a copy of his credentials to the Deputy Minister of Foreign Affairs of Cuba - Ministry of Foreign Affairs and Expatriates
36	15/11/2025	Jawad Awwad	Ambassador- People's Republic of China	Jawad Awad presents a copy of his credentials to the Chinese Ministry of Foreign Affairs as Ambassador of the State of Palestine to the People's Republic of China
37	30/11/2025	Adel Attyia	Permanent Delegate -UNESCO	Ambassador Adel Attiyah presents his credentials as the Permanent Delegate of the State of Palestine to UNESCO - Ministry of Foreign Affairs and Expatriates
38	4/12/2025	Muhannad Ammouri	Ambassador Extraordinary and Plenipotentiary - Federal Republic of Nigeria	Al-Hamouri presents his credentials to the President of Nigeria as Ambassador Extraordinary and Plenipotentiary of the State of Palestine
39	6/12/2025	Marwan Al-Borini	Ambassador Extraordinary and Plenipotentiary - Brazil	Ambassador Marwan Al-Burini presents a copy of his credentials as Extraordinary and Plenipotentiary Ambassador of the State of Palestine to Brazil
40	17/12/2025	Ahmad Al-Rweidi	Ambassador- Sultanate of Oman	Al-Ruwaidi hands over a copy of his credentials to the Minister of Foreign Affairs of the Sultanate of Oman as Ambassador of the State of Palestine

Second: The Consuls

No.	Date	Name	Country	Link
1	24/4/2025	Maher Al-Karaki	General Consul of Palestine to the Kurdistan Region	An official in the Kurdistan Regional Government receives a copy of the consular credential of the Palestinian Consul General Maher Karki

- Number of ambassadors appointed or reappointed in 2025: **(40) ambassadors.**
- Number of consuls appointed in 2025: **one consul.**

Appointments in senior positions during 2025

On another note, the year saw numerous appointments and promotions in senior positions in the civil and security sectors, including ambassadors, deputies, ministers, judges, and general directors, as reported in the official gazette 'Al-Waqa'i Al-Falastiniya' during 2025²⁰.

Table: The most prominent formations and appointed senior positions in 2025

Movement in Senior Job appointments-2025	No.
Ambassadors and consuls ²¹	41
Appointments	84
Promotions	46
Transfers	4
Extensions	2
Secondments	2
Total	179

- Appointments in higher categories increased significantly between 2024-2025, reaching (33) appointments in 2024, and rising to (84) appointments in 2025. This clearly reflects lack of adherence to the government reform program concerning rationalization of appointments at the senior-level and regulating the administrative structures of public institutions.
- Promotions in 2025 totaled 46 promotions, noting that 14 of them (i.e., 30% of the total) were for the General Authority for Radio and Television, and varied between promotions to the rank of general director and assistant undersecretary.

Second: Transparency; Participation; Conflicts of Interest Avoidance in the Management of Public Affairs and Funds

- **Reality of the government involving civil society institutions in legislation and public policies' formulation²².**

By monitoring the Palestinian government's work mechanisms and procedures that allow CSOs access and participation in formulating public policies and holding officials accountable for their implementation, the following was revealed:

- Improved responsiveness of official bodies to the participation of CSOs in accessing and contributing to the formulation of public policies, in addition to the interaction of some officials with the activities of community accountability. However, lack of response to requests for information related to the above issue remains below the desired level, as it is limited to providing general information such as the Cabinet's decisions.

²⁰ the official gazette 'Al-Waqa'i Al-Falastiniya (2025). Issues 222-223. Bureau of the Official Gazette - Regular Issues.

²¹ Embassies News (2025). Palestinian Ministry of Foreign Affairs. Embassies News

²² AMAN 2025. Assessing the space available to civil society in policy-making and accountability for its implementation.



Government efforts to promote openness and engage civil society are progressing slowly and continue to face external financial and political pressures.



The government's efforts to adopt a participatory, open, and transparent policy with civil society organizations still need to be institutionalized as a necessary step toward reducing the crisis of trust.

- Improvement in some ministers and officials' responsiveness to participate in hearing sessions on accountability held by CSOs. Also, some improvement was noted of officials' engagement in the media programs, produced by news agencies and local radio stations, which is a step forward from their attendance as a matter of formality.
- CSOs continued to face obstacles that prevent them from accessing information as part of their efforts to participate in public policy-making. This is due to official authorities publishing public policy documents in their final form, with no data associated with the content such as minutes and or financial statements. This is attributed to the absence of a consistent and approved disclosure policy for all official institutions, hence information disclosure on policies, or draft laws is dependent on the inclinations of the ministers and their level of openness. An example of this is the Election Law on LGU's councils, whose draft was published on the legislation platform, while it was issued in its final form with additional provisions that were not circulated in the proposed drafts.
- The dissemination of information by official authorities remains influenced by a number of factors, such as: nature of issues that are raised, personal relationships with some officials of formal institutions, and the official stance concerning CSOs demands to access information.

Despite meetings held between the Prime Minister and CSOs over the past two years, the relationship between the two parties did not find its way to institutionalization, neither did they lead to issuing a document that defines the government's vision regarding working together. This indicates that efforts to institutionalize this relationship are no more than seasonal trends dictated by necessity, which is not a sustainable approach.

- Disparity in the degree of openness of official parties to interact with CSOs and to involve them in public policy-making continued, as sectoral institutions showed greater openness than central government (Council of Ministers). In this regard, few successful experiences have been noted with the Ministry of Women's Affairs (MoWA), the Ministry of Social Development (MoSD), and the ACC who showed cooperation by involving CSOs in the preparation of their strategic plans.
- Despite some progress in official authorities involving CSOs in public policy-making, it has not reached the level of an active, comprehensive, and representative participation; remaining limited to discussing draft public policies. Moreover, official authorities do not require the participation of all segments of society such as women, people with special needs, youth, and others when inviting CSO networks or coalitions.
- The government and presidency continue to issue decrees by laws without involving CSOs for discussions. Examples include times when amending the Public Debt Law, the Presidential Office Law, the 'Tamkeen' Foundation Law, the State Lands Law, and the Press and Publication Law, in addition to the special law for the Arab Construction Project Association. Worse yet, new conditions were added to some decree-laws after completing discussions with CSOs, as the case with Decree-Law No. (23) of 2025 regarding LGUs councils' elections.
- Clearly, official authorities are reluctant to involve CSOs in shaping sensitive public policies, such as those concerning the public budget and other financial matters, as well as security policies. While it temporarily responds in cases where the issue becomes a public opinion matter, following the formation of CSOS pressure groups.



The persistence of practices by a number of public-sector officials that do not comply with disclosure requirements regarding conflicts of interest.

Several meetings were held to discuss decree laws published on the legislation platform. Among the most prominent is the draft law on the right to access information, with the participation of representatives from CSOs, including the media sector²³. On the other hand, the MoSD held a consultative workshop to update its 2025-2027 strategy in participation with CSOs²⁴. Also, the Government Operations Room for Emergency Interventions, represented by the Minister of Social Development and the Minister of State for Relief Affairs, held an extensive meeting with a number of CSOs operating in the GS, in order to enhance mechanisms of cooperation and coordination between these parties²⁵.

CSOs, including AMAN, conducted public consultations during 2025 and provided comments on several draft laws published through the legislation platform. Most important of which: the draft law on cybercrimes, communication and information technology crimes, draft law on the election of LGUs councils, draft law on the right to access information, and the draft law on the 2025 public budget. AMAN also provided comments on the self-review report of the State of Palestine on the implementation of the United Nations Convention against Transnational Organized Crime (UNTOC).

20 draft laws were made available through the Legislation Platform in 2025, which is considered a positive step in promoting community participation in legislation and public policies formulation.

- Disclosure of conflicts of interest**

The year 2025 witnessed a clear continuation of the lack of seriousness in following up on officials and employees in public institutions complying with the disclosure of conflicts of interest, and the necessity of a clear separation between public office and commercial activity. Or at least impose strict controls on these two activities to include: full disclosure, prevent participation in any government decisions affecting the company, impose cooling-off periods after leaving public office, and before taking a leadership position in a company that deals with the official institution one used to work for; because a sound economy is not based on the intertwining of political influence with capital, but on independent institutions, transparent rules, and fair competition²⁶.

The Palestinian Council of Ministers, in its session No. (93) held on January 6, 2026, emphasized the necessity of adhering to the system on the participation of public employees in boards of directors of public and private institutions, by ensuring the availability of expertise and specialization in the field, and by not allowing membership in more than two boards at the same time.

In line with the best practices followed globally, and in adherence to good governance principles, it is vital to establish a system that is derived from the Companies Law, and sets criteria for conditions that must be met by board members. This is necessary to ensure the enforcement of preventing conflicts of interest among members, especially those who hold high positions in official, private, or non-governmental institutions related to the activities of these companies.

23 Organized by the ACC and the Ministry of Justice, a workshop discusses the draft law on the right to access information (2025). The ACC. <https://www.pacc.ps/blog/post/271592>

24 The Ministry of Social Development holds a consultative workshop to update its 2025-2027 strategy with the participation of civil society (2025), MoSD

25 The government operations room is discussing with CSOs in Gaza the importance of continuing work and joint coordination (2025). <https://www.palestinecabinet.gov.ps/portal/news/OperationRoomNewsDetails/55992>

26 Conflict of interest. High-ranking public officials hold board memberships in private sector companies - Sada News Agency



The continued interventions of the executive authority in the work of official oversight institutions have weakened the effectiveness of their supervisory role and their independence in holding influential individuals accountable for their actions, such as failing to implement judicial rulings.

➤ **Third: Independence and Effectiveness of Official Regulatory Bodies of Control over the Executive Authority**

- In 2025, the SAACB continued to prepare its periodic audit reports, most prominent of which is the 2024 annual report, in addition to publishing a set of other specialized audit reports. It also participated in reviewing public policies and enhancing governance in a number of public institutions that included preparing a specific policy for the governance of the Zakat committees, and another for the governance of endowment properties in Palestine. This is in addition to preparing the draft of the Internal Financial Audit System No. (10) for the year 2011.

Moreover, the Bureau followed up during the first half of 2025 on a total of (127) complaints filed against entities under its supervision. The complaints revolved around allegations of administrative or financial irregularities, or disputes over the rule of law, and included government institutions, LGUs, and CSOs.

However, despite the supervisory efforts exerted by the Bureau on the executive authority, its affiliation to the PA president-in light of the absence of the PLC, limits its accountability effectiveness on other bodies that are also affiliated with PA president, such as the General Authority for Borders and Crossings, embassies, and the security agencies. Manifestation of this issue lies in the concentration of powers in the hands of the PA president in regard to the Bureau's head's appointment, dismissal, or extension of his/her term after the retirement age, not to mention that the annual reports also are received by the President. Hence, the independence and supervisory roles of the bureau are automatically affected if not weakened.

- The ACC continued its efforts in 2025 to promote integrity and combat corruption. It carried out investigations and gathered evidence concerning the complaints and reports it received. It also referred suspects to the public prosecutor to take the necessary legal action in accordance with the law, in various corruption crimes including criminal embezzlement, forgery, obtaining personal benefit, illegal trafficking, and forgery of official documents.

The Commission also participated in the discussion of the draft law on the right to access information in cooperation with the Ministry of Justice (MoJ), but its efforts, however, have yet to push the government and the Presidency to issue the law.

Despite efforts made by the ACC in following up on complaints and reports, its approach of consulting with the Presidency regarding issues related to influential figures- for the purpose of taking its opinion, effects its independence. It also allows political interventions and pressures from centers of influence to inhibit the course of some corruption cases and the investigation process.

The Commission followed up on the investigation of most fraud suspicions, complaints, and reports it received in 2025, where it referred the majority of them to the Anti-Corruption Prosecution for legal action. However, there were cases involving prominent figures, that caused widespread media uproar and turned into public opinion issues. These were: the file of the General Authority for Borders and Crossings, the case of 'Jericho waiting area and "V.I.P Service", and the state lands file in Jericho.

As for the Prosecution, it can easily be said that its effectiveness in overseeing the executive branch performance in 2025 was weak. This is due to the absence of a specific regulating law, and a lack of transparent and competitive mechanisms for appointments that would ensure its independence from the executive authority, and subjects it to effective internal and external supervisions. Moreover, it does not issue regular public reports to citizens on its performance, or on decisions to close or refer cases, and or its investigations into corruption cases. All of the above hinders the enhancement of public confidence, weakens internal accountability and assurances of its adherence to professional standards. Therefore, it is necessary for the Prosecution to adopt a policy of partnerships with CSOs and human rights bodies, and to sign cooperation protocols with the ACC to ensure integration and avoid duplication of procedures.

In 2025, the Constitutional Supreme Court only issued five rulings. Hence it can be said that the Court had no supervisory role over decisions of the executive authority during the whole year, as its scope of work was limited to supervising the constitutionality of laws and decrees by law.

- The year 2025 witnessed an increase in cases of security forces refusing to implement final court rulings, especially during these last years of the genocide war. In this regard, 50 cases were documented, most of which relate to the non-implementation of release orders for detainees, or the reinstatement of employees to their positions based on administrative court rulings, which reveals the depth of the problem²⁷. Within the same context, the ICHR recorded 144 complaints since the beginning of 2025 (36 of them in the Hebron Governorate alone) related to refusal to implement court rulings. Implementing judicial decisions is considered the cornerstone for ensuring political integrity, the rule of law, judicial independence, and the primary condition for any genuine political or administrative reform process. Accordingly, the refusal to enforce rulings or delaying them does not only constitute a serious violation of the principle of separation of powers and human rights, but also reveals the weakness of effectiveness and independence of the Prosecution in confronting this phenomenon. This undermines public confidence in the judiciary and the judicial system.

- 73% of those surveyed believe that the **entities responsible for combating corruption in the WB** (the ACC, the SAACB, and others) do not work independently, with only 18% believe that they are independent.
- 37% of respondents said that the **agencies tasked with combating corruption** do not operate independently, and that main parties interfering in the work of these agencies are the Prime Minister Office and ministers. Followed by the President's office at 28%, the security apparatus with 16%, governors and mayors at 10%, and party leaders 6%.



The Public Prosecution does not exercise its powers and role in compelling all officials to respect and implement court decisions.

²⁷ The Independent Commission for the Independence of the Judiciary (ICIJ) and the Rule of Law - Independence (2025). A dialogue session held by the ICIJ and the Rule of Law (Istiqlal) in the Hebron Governorate entitled 'The Official Authorities' Refusal to Implement Court Decisions'. Session... - The National Authority for Judicial Independence and the Rule of Law - Independence | Facebook



The government approves the executive plan for the national anti-corruption strategy and refers its practical implementation to the Anti-Corruption Authority.

The Public Prosecution does not adequately exercise its authority and role in ensuring that all public officials comply with and implement judicial decisions.

THIRD: PREVENTIVE MEASURES & PROCEDURES TO PROMOTE INTEGRITY AND COMBAT CORRUPTION

- **The National Cross-Sectoral Strategy to Enhance Governance and Combat Corruption (2025-2030)**
- On October 21, 2025, the Council of Ministers approved the comprehensive executive plan for the (Strategy), which was prepared by the ACC in partnership with various relevant stakeholders. This endorsement comes within the context of a broader vision adopted by the government to elevate the performance of official institutions and enhance their governance.
- The strategy included adopting a monitoring and evaluation system supervised by a national team. The aim was to ensure effective prosecution of perpetrators of corruption crimes, prevent impunity, enhance collective responsibility in combating and reporting corruption, and improve performance of the ACC and national institutions in this field.

AMAN believes that the government's approval of the executive plan for the national cross-sectoral strategy to enhance governance and combat corruption (2025-2030) should fall within a comprehensive methodology, based on a set of fundamental principles that ensure its effectiveness and the commitment of all parties to implement it, to include the following:

First: The government's commitment to supervision and follow-up:

It is vital that efforts to strengthen governance and combat corruption must form an official endorsed policy. The government must approve it and supervise the course of its implementation. The task of preparing plans falls within the powers of the Ministry of Planning and International Cooperation (MoP&IC), which is responsible for presenting the first draft; prepared in cooperation with the relevant authorities (the ACC) and CSOs working in this field. Once completed, the draft must be presented to the Council of Ministers, the authority responsible for approving and endorsing plans (including cross-sectoral plans), after which it is implemented by the partner parties. To ensure integrity and objectivity in implementation, evaluation must be assigned to an independent body, entrusted by the Council or the government to ensure quality.

Second: The Council must complete the formation of the independent national team in charge of overseeing the strategy, to be accompanied by a precise definition of the powers and responsibilities assigned to it. In this context, it is recommended that the ACC undertake the task of the 'rapporteur' of the committee or national team, or its 'general secretariat,' So that its pivotal role is focused on following up on the course of the plan's implementation.

Third: Adoption of a unified follow-up system:

It is vital to work on institutionalizing a unified follow-up system that determines: the mechanism for data collection, standardization of the form and content of the periodic reports submitted by the implementing entities. The reports are to be submitted to the ACC, who will prepare a comprehensive report describing the reality of the plan's implementation, by clarifying the: achieved accomplishments, areas of setbacks along with the causes and challenges, and provide proposals and recommendations for addressing them. After which, the report is submitted to the independent national team. And since this system constitutes the fundamental guarantor for achieving the strategy's objectives and measuring its success at the national level, it is important to prepare and adopt a comprehensive guide that organizes implementation processes (administratively, technically, and financially) and frames the monitoring and evaluation procedures related to the national strategic plan across sectors.

- **Financial and administrative reforms**

Implementation of the government reform agenda is facing external and internal pressures

The Palestinian government exerted strenuous efforts in 2025 to promote integrity and combat corruption, culminated in the adoption of the (2025-2030) National Strategy for Governance and Anti-Corruption; inclusion of institutional reform in its plans with the aim of unifying official institutions and improve the level of public services; it also established a permanent committee for government reform, with a special workplace under the jurisdiction of Prime Minister’s office.

Within the same context, the government, headed by Dr. Mohammad Mustafa, launched the first phase of the “National Program for Development and Reform,” which included a package of administrative and financial reforms...implemented during the period of April 2024 until May 2025. Through this plan, the government sought to develop institutional performance and administrative and financial reform, within a strategic plan aimed at improving services, streamlining state institutions, and reducing public expenditures. The government also outlined a set of reforms aimed at addressing issues of transparency, accountability, combating corruption, and also ones to strengthen the justice sector and the rule of law. To culminate these efforts, the Prime Minister’s Office published on October 28, 2025, a comprehensive presentation of the first phase of the program, which aims to strengthen public institutions, support the rule of law, enhance good governance, and achieve comprehensive economic development²⁸.

Through this program, the government implemented a set of administrative and financial reforms until May 2025²⁹, the most important of which were:

Financial reform in fiscal policy and public finance management	
Area of Achievement	Achievement
Public spending policy	• Cancellation of financial privileges not provided for by law. • Approval of the 2025 budget, based on austerity measures. • Stopping purchase of furniture in government institutions. • Controlling expenses of employees’ mobile phone. • Installation of electronic tracking systems for government vehicles. • Rationalizing spending on publications and advertisements. • Rationalization of employment, contracting, and new appointments. • Controlling travel to conferences.
	• Issuance of a decree-law- amending the Value Added Tax Law. • Obligationg all government agencies to use the unified electronic portal for public procurement. • Enhancing transparency by publishing the public budget on the Ministry of Finance (MoF) website. • Issuance of a decree law on the management of state property. • Developed standards for allocating state-owned lands and procedures for leasing endowment lands. • Enhanced transparency and integrity in the work of an initial group of ministries. • Formed a committee to monitor violations and encroachments on state lands.

28 Council of Ministers (2025). Government Performance Report.
The Palestinian government launches the national development and development program - Closed

29 Council of Ministers (2025). Government Performance Report.
The Palestinian government launches the national development and development program - Closed



The financial crisis is hindering the implementation of the reform plan despite achieving a partial accomplishment in restructuring some non-ministerial institutions and reducing expenditures.



Despite the government's policy and directives requiring openness towards citizens, a number of public officials remain unresponsive.

Also accomplished:

- Approval of the general framework of the (2025-2026) governance plan of non-ministerial government institutions.
- Strengthened governance in the State's institutional structure by canceling the legal personality and financial independence of some non-ministerial government institutions or merging them with ministerial government institutions that suit their functions.

Despite the tangible institutional steps taken by the government in the fields of governance, progress remained confined to the administrative structure without a parallel legislative reform to enhance justice and the rule of law, as that part of legislation remains stagnant without updates concerning the laws of the judiciary or cybercrimes. Also, the files of the four economic laws (investment, companies, competition, and public-private partnership) were also initiated, but most of them remained at the review or draft stage (i.e., not approved as of the end of 2025). While gradual digital tools were integrated to develop transfers and social programs.

The government succeeded in activating the financial discipline tools. However, areas of justice and governance, alongside strengthening mechanisms for transparency and regular publication of results needs to be completed, to ensure social accountability and transform reform from isolated financial measures into an integrated and sustainable reform system³⁰.

The Decree Law No. (11) on competition was issued in 2025. Despite its positive objectives of protecting the Palestinian consumer from monopolistic practices, and in promoting fair competition, and monitoring the performance of the private sector within its partnership in managing the national economy, a review of its texts revealed the existence of many violations. Although it is also aligned with best practices in the antitrust area and in promoting competition, criticism was regarding the weak independence of the 'Competition Committee'. As committee was not granted a legal personality and the necessary financial and administrative independence to perform its supervisory role in the market, contrary to what is followed in most countries. Furthermore, the decree law included penalties that cannot be considered deterrent concerning monopolistic practices and violations of competition rules. This may weaken the effectiveness of legislation and limit its ability to protect the market and the consumer. Moreover, the unchecked extraordinary powers granted to the Competition Committee allowing certain forms of monopoly, also raises serious concerns about the potential for abuse of discretionary power³¹.

As part of the government reform plan, in 2025, the government began to restructure some non-ministerial government institutions. The process included the cancellation of the legal personality and financial independence of those institutions, or merged them into ministerial institutions related to their functional competencies.

Transparency

- **Publication of annual reports by public institutions during 2025: indication of transparency at work**

Although several ministries and agencies of the 19th government continued to publish reports and summaries of sessions on the Cabinet's website, this practice continues to lack the required details, since the full texts of the issued decisions are missing.

In general, many public institutions continue to be content with submitting a copy of their annual report directly to the president without making it available to the public on their website. Below is a table illustrating institutions publication of their reports on the website, as of the reviewing date their websites:

³⁰ The first and second quarterly monitoring report of the year 2025

³¹ AMAN 2025. A position paper regarding Decree-Law No. (11) of 2025 concerning competition. Seen on 8/9/2025: Position paper regarding Decree-Law No. (11) of 2025 on competition

Reality of public institutions publication of their annual reports in 2025

First: Public institutions that published their reports

No.	Institution	Report Published on the website	Website address ³²	Comments
1	Municipal Development and Lending Fund (MDLF)	yes	https://www.mdlf.org.ps/ar/cmspage/AllProjects	
2	Palestinian Standards Institution	Yes	https://psi.pna.ps/ar/annual-reports	
3	Central Bureau of Statistics (PCBS)	Yes	pcbs.gov.ps/pcbs_2012/Publications_AR.aspx	
4	Palestine Capital Market Authority (CMA)	Yes	https://www.pcma.ps/	
5	Official Gazette Bureau	yes	Official Gazette Bureau achievement report	
6	Colonization & Wall Resistance Commission	yes	https://www.cwrc.ps/page-2545-ar.html	
7	Palestinian Public Prosecution	yes	https://www.pgp.ps/Home/GetDocument/1248	
8	Land Authority	yes	https://www.pla.pna.ps/ar/File/7329y29481Y7329/Annual-Report-2024	
9	General Military Training Commission	yes	https://www.gmtc.sec.ps/?culture=ar-SA	
10	Higher Judicial Council	yes	https://www.courts.gov.ps/	

Second: Public institutions that did not published annual their reports

No.	Institution	Report Published on the website	Website address ³³	Comments
1.	Palestinian Agricultural Risk Mitigation and Insurance Fund PADRRIF	No	Does not work	There is a FB page- last post in 2024
2.	Palestinian Agricultural Lending Corporation	No	Does not work	There is a FB with publications
3.	Loan Fund for Students of Higher Education Institutions in Palestine	No	https://www.iqrad.edu.ps/	Last report published-2014
4.	Palestinian Institution for Economic Empowerment	No	Does not work	
5.	Investment Promotion & Industrial Estates Agency (IPIEA)	No	https://www.pipa.ps/arabic.php	
6.	Water Sector Regulatory Council	No	Does not work	
7.	The Palestinian National Institute of Public Health	No	Does not work	

³² All websites of public institutions were accessed and inspected on 5/1/2026

³³ All websites of public institutions were accessed and inspected on 5/1/2026





8.	Cooperative Work Agency	No	Does not work	
9.	Palestinian Fund for Employment	No	https://pef.ps/center-category/12/ar	
10.	Palestinian International Cooperation Agency (PICA)	No	Does not work	
11.	Arab Islamic Funds Affairs	No	No website	There is FB page
12.	Higher Education Council	No	https://www.mohe.pna.ps/Councils-and-Commissions/Higher-Education-Council	
13.	Palestine Medical Council	No	https://www.pmc.ps/	
14.	Palestinian Energy & Resources Authority	No	http://www.penra.gov.ps/	
15.	Higher Council for Public Procurement Policies	No	https://www.shiraa.gov.ps/	
16.	The National Archive	No	No website	
17.	Commission of Detainees Affairs	No	https://cda.gov.ps/index.php/ar/ar-e3lam-2/ar-releases	
18.	Palestinian Alimony Fund	No	https://pmf.org.ps/ar/	
19.	The Palestinian Fund for Road Accident Compensation	No	https://sandoq.ps/	
20.	Palestinian Land & Water Settlement Commission	No	https://lwsc.ps/ Does not work	
21.	The General Personnel Council	No	https://lwsc.ps/	
22.	Environment Quality Authority	No	https://www.gpc.pna.ps/diwan/viewPublicNewsInfo.gpc?id=11934	
23.	Water Authority	No	https://www.pwa.gov.ps/	
24.	Electricity Sector Regulatory Council	No	https://perc.ps/perc/	
25.	Palestinian Pension Authority	No	https://ppag.ps/	Last report published was in 2014
26.	General Petroleum Authority	No	No website	There is a FB page
27.	Palestinian Police	No	https://www.palpolice.ps/	
28.	Palestinian Customs Police	No	https://palcp.ps/home/Reports?culture=ar-SA	
29.	Civil Defense	No	https://pcd.ps/	
30.	General Authority for Civil Affairs	No	https://gaca.ps/index/finacial_reports	AMAN received a hard copy
31.	Financial Follow-up Unit	No	https://www.ffu.ps/ar	
32.	State Audit & Administrative Control Bureau	No	/ra/sp.bcaas.www//:spthxpsa.rAxdnI	

By examining the reality of transparency in the aforementioned public institutions, specifically in terms of publishing their 2025 annual reports, a tangible gap was observed. As only 10 institutions out of 42 adhered to publishing these reports on their websites. Also noted, some institutions seem to rely on social media platforms (such as Facebook) instead of official websites, while websites of some institutions continued to be down, or remained without updates for more than

a decade. For example, the Agricultural Lending Corporation who relies on hard copy-reporting despite its website being down. In general, transparency remained stagnant during the year, as most official websites are not user-friendly hence citizens cannot access information easily, especially annual reports, besides the malfunction links provided by other institution. Added to that is the traditional practice of merely submitting the annual report by-hand to the Presidency, while limiting publication to a news report without making the full text of the report available to the public.

Third: Publication of annual reports: Some of the institutions affiliated with the President's Office³⁴

No.	Institution	Report Published on website	Website address	Comments
1	Presidency Bureau	No	No website	
2	Palestinian Fatwa House	No	https://www.darifta.ps/index.php	
3	Orphans' Funds Management and Development Foundation	yes	https://orphans.ps/	Last report was published in 2023
4	Land Authority	yes	https://www.pla.pna.ps/ar	
5	Palestinian Energy & Resources Authority	yes	http://www.penra.gov.ps/	Last report was published in 2023
6	Palestinian Investment Fund	Yes	https://www.pif.ps/	
7	Civil Society Organizations Commission	—	Does not work	
8	The Supreme Council for Childhood and Motherhood	—	No website	
9	General Authority for Radio and Television	No	https://www.pbc.ps/	No section for annual reports on the website
10	Khaled Al-Hassan Foundation for Cancer Treatment and Bone Marrow Transplant	—	No website	
11	Palestine Future Foundation	—		
12	Gaza Museum of Archaeology	—	No website	
13	Palestine Medical Complex (PMC)	—	No website	
14	National Library	—	No website	
15	General Directorate of Crossings and Borders	—	No website	
16	The Palestinian National Library	No	https://www.nlp.ps/ar/	
17	Palestine Academy for Science and Technology	No	https://www.palast.ps/index.php/ar	

³⁴ Websites of the institutions affiliated with the President's Office were examined on 2/3/2026.





The continued weakness of transparency and accountability within the institutions of the Palestine Liberation Organization

18	The Economic Consumer Corporation for Public Security Forces & Police	—	No website	
19	Palestinian Academy for Security Sciences	No	https://alistiqlal.edu.ps/	
20	Sharia judiciary	—	Does not work	
21	Governorates	No	No publishing is carried out	Some websites do not work
22	Detainees & Freed Prisoners Affairs Commission	yes	https://www.cda.gov.ps/index.php/ar/	Last report was published in 2019

Institutions of the Palestine Liberation Organization

No	Institution	Report Published on website	Website address	Comments
23	The National Committee for the Jerusalem Program as a Permanent Capital of Arab Culture	—	No website	
24	The National Commission for Education, Culture, and Science	No	https://www.pncecs.plo.ps/	
25	The High Council for Youth and Sports	No	https://hcys.ps/ar	
26	The Palestinian Economic Council for Development and Reconstruction (PECDAR)	yes	https://www.pecdar.ps/ar	Last report was published in 2016
27	The General Authority of Civil Affairs	—	Does not work	
28	Palestinian News and Information Agency 'Wafa'	No	https://www.wafa.ps/	
29	The High Council for Creativity and Excellence	—	Does not work	
30	National Authority for Summer Camps	No	https://www.ncsc.pna.ps/ncsc/home	
31	Dar Al-Hayat for Journalism, Printing, and Publishing	No	https://www.alhaya.ps/index.php/ar	
32	Al-Ashiqeen Foundation for Culture and Arts	—	No website	
33	Palestinian Satellite Corporation 'PALSAT'	No	https://palsat.net/	
34	Mahmoud Abbas Foundation	No	https://www.maf.ps/ar/	
35	Yasser Arafat Foundation	No	-xedni/sp.fay//:sptthlmth.ne	
35	Mahmoud Darweesh Foundation	No	https://www.mahmoudarwish.ps/ar	

As shown above, the level of transparency and disclosure in the institutions affiliated with the Presidential Office is very low. As the majority of them do not make it a routine to publish their annual reports regularly, not to mention the absence of official websites for some of them.

Transparency of the ultimate beneficiary in Palestine

The Companies Decree Law No. (42) of 2021 did not include explicit provisions regarding the



The failure to adopt a transparent policy for disclosing the owners or beneficial owners of some private companies weakens the community's ability to hold them accountable.

submission, registration, or updating information of the real beneficial-owner, and also lacks mention of an effective central registry to include this data. Although Article (8) of the Law on Combating Money Laundering and Terrorism Financing obliged the competent authorities to ensure registration and updating of the Real beneficial owner data, the implementing frameworks of the Companies Law do not reflect this legal requirement. Furthermore, article (14) of the law required only the names of authorized signatories to be registered in the companies' records, which must be published publicly. It did not require the publication of any data related to control structures or the true identity of the beneficiaries.

Accountability

- In 2025, many non-ministerial public institutions committed to submitting their annual reports to the President. Following is a list of the institutions who delivered their reports during the period of January 2025 to December 2025: PCBS, The Police, Civil defense, Customs Enforcement Agency, Public Prosecution, ACC, Commission for civil Affairs, Land Authority, Palestinian Empowerment Foundation, Official Gazette Bureau, Colonization & Wall Resistance Commission, Military Training Authority, SAACB, Higher Judicial Council, Palestinian Pension Agency, and the Financial Follow-up Unit.





The failure to adopt a transparent policy for disclosing the beneficial or true owners of certain private companies weakens public accountability.

AMAN believes that these reports still lack a standardized form, in addition to not showing clearly the achieved objectives of each institution's plan. Hence, it is necessary to issue a guidance manual on report writing, specifying their format and content, and establishing clear mechanisms for accountability based on the achieved results.

- In 2025, Prime Minister Dr. Mohamed Mostafa received the annual reports of both the LGUs (MDLF) and the Water Sector Regulatory Authority, in addition to the annual report of the Arab and Islamic funds.

Within AMAN's capacity and right to social accountability, a number of cases were recorded of some officials refusing to cooperate with researchers, which prevented them from accessing work related information. In this regard, AMAN encountered multiple manifestations of procrastination and evasion by some officials who refused to cooperate with its field researchers in this regard. This was most evident when dealing with the Palestinian Pension Agency, Prosecution, the Office of the Chief Justice, and the Military Finance Department. Noting that AMAN's reports aim to offer recommendations to decision-makers to enhance governance in these institutions.

Legal basis for the subordination of public bodies to the Presidency

Some official public institutions are administratively under the jurisdiction of the Head of State in terms of appointments, supervision, or receiving periodic reports. This affiliation is manifested in exercising 'high administrative oversight' that ensures the consistency of work in these entities with general policies, not extending to include interference in procedural details or direct daily management. According to the rules of the administrative law, this vertical relationship creates an obligation of supervision and follow-up. However, it does not automatically hold the highest official legally responsible for individual errors committed by those institutions.

Management of Public Funds 2025

Despite the government's success in controlling public expenditures and adhering to the 2025 budget ceiling, the policy of reducing government working hours casted a negative shadow on the quality of some essential services, especially in the health, education, and social protection sectors. It was also evident in the shortage of medicines and the irregularity in transferring aid to poor families. And while decisions to control operational expenses aim at financial sustainability, applying a single standard for all responsibility centers may harm the public interest. For example, operational needs of the MoH differ radically from those of other responsibility centers, which calls for adopting a flexible approach to controlling expenditures based on the specificity of each sector and services provided.

Worsening Debt Crisis

Amid the escalating financial crisis resulting from seizure of the clearing funds by the Israeli authorities since May 2025, the repercussions of the economic deterioration, and the 'economic extermination' policies practiced by the occupation, the financial obligations of the Palestinian government increased to reach 14.6 billion dollars³⁵, distributed as follows:

- Local banks' debt: \$3.4 billion
- Foreign banks debt: \$1.35 billion
- Pension Fund debts: \$4.5 billion
- Outstanding payments due to public sector employees: 2.6 billion dollars
- Arrears owed to the private sector: \$1.6 billion
- Miscellaneous obligations (including funds, oil, arrears, and others): 1.2 billion dollars

³⁵ Special source from the MoF. These numbers are as of 30/09/2025.



To ensure that all officials of public institutions are held accountable, all public institutions that were transferred to the Presidential Institution following the formation of the Hamas government must be returned to the Council of Ministers.

The Pension Authority, the Public Prosecution, the Office of the Chief Islamic Judge, and the Military Financial Administration continue to delay access to information.

The data shown above indicate unprecedented levels of accumulating financial obligations. And although the main cause of this accumulation is the continued Israeli occupation and its control and piracy of the (Maqassah), it is also the product of successive fiscal policies, which led to imbalances in the distribution of available resources, pushing the crisis to the brink of explosion. Within this context, the danger of the accumulated debts owed to the Pension Fund stands out, since it began to threaten its sustainability and ability to meet its obligations to retirees. To address this, the pension law must be amended where the Fund is responsible only for retired employees subject to the Civil Service Law, and until other solutions are found, the responsibility of the other categories falls on the MoF. These include the categories that did not meet the minimum required service, or those subject to other laws such as the military service, diplomacy, ministers, legislators, governors, and the PLO.

Also, the accumulation of arrears for the private sector led to a decline in the suppliers' ability to provide goods and services according to the required quality standards and within the specified timeframes. This policy of deferring due payments brought about adverse effects on the public treasury, as it contributed to an increase in the total cost of services and goods supplied to the government.

Transparency of the 2025 Public Budget

Since the 19th government took office, several positive signs emerged, especially in terms of openness and community participation, as they are considered fundamental pillars for reforming public finance management and building trust between citizens and the government. Accordingly, the government took a set of reform decisions and measures in this area, in addition to pushing for the adoption of legislation that support public finance management reform. However, some of these steps lacked a clear plan to ensure their effectiveness. An example of this is the decree law to refer Palestinian Security Forces officers, with the rank of Brigadier, born on or before May 1, 1970, to early retirement, with the aim of restructuring human resources in the Palestinian Security Forces³⁶.

Public Budget Transparency Tracking Survey

The government showed some improvement in terms of openness and participation concerning the public budget's policy, which was published in the Official Gazette on April 27, 2025. In regard to evaluating the extent of adherence to the international standards necessary to achieve transparency in the public budget, it was found that the ministry committed to publishing seven out of the minimum eight documents required. Noting that transparency of public budgets is defined by the International Budget Partnership Initiative (IBP) and adopted by the civil team for public budget transparency.

An illustration of the seven published documents:

Document	Published	Not published
Pre-Budget Statement	✓	
Budget Proposal Summary	✓	
Approved and authorized public budget	Published (partially)	
Citizen's budget	✓	
Periodic monthly and quarterly reports	✓	
Mid-year report	-	Was not published
End-of-year report 'Final Account' for the year 2023	✓	
Audited report for the year 2023	✓	

36 <https://www.aman-palestine.org/activities/28810.html>



The debt crisis, the burden of interest, and the risks of using the finances of other institutions, especially the pension Fund, deepens the crisis of public finance management and sustainability of the Funds.

- What gets published is the cumulative monthly report for June, not a comprehensive semi-annual report.

The draft public budget law for 2025 was published on the legislation platform of the MoJ. The MoF presented it and discussed it with representatives of CSOs. However, although an opportunity was given to submit comments and feedback, the time allotted was limited to one week only³⁷.

Open Budget Survey for Palestine-2025³⁸

For the 10th consecutive time, the IBP issued the 'Open Budget Survey' report, which covers 83 countries around the world. Palestine's participation in this international survey has been recorded for the second time, through AMAN.

Results of the 2025 survey on Palestine revealed a slight improvement in the area of transparency as its score rose from 8 out of a 100 in 2023 to 14 out of 100 in 2025. And at the level of oversight, limited progress was recorded, with the rating rising to 19 out of 100 compared to 17 out of 100 in the previous survey. In contrast, the public participation index's results remained the same, scoring 0 out of 100 for the second consecutive year.

This decline in evaluation compared to other countries is mainly due to the absence of the PLC's role as the official oversight body entrusted with supervising the budget in its all stages. In light of this absence, all powers related to budget's approval and implementation follow-up were transferred to the head of the executive authority. AMAN's previous reports indicated that the President's office (which handles many responsibilities due to the concentration of powers, including approving and monitoring the public budget) does not fulfill the supervisory role. This is because it is not prepared to undertake such a specialized role, due to lack of staff and the overwhelming responsibilities imposed, which exceeds its capacity.

In conclusion, the absence of the PLC control role and the centralization of powers and decisions in the president's office directly explain the low ranking of Palestine and the decline in the evaluation of the mentioned survey.

Integrity System in the Security Sector- 2025

In 2025, a legislation on the restructuring of the security sector was issued, most notably, the Decree-Law No. (5) of 2025 amending the Law on Service in the Palestinian Security Forces No. (8) of 2005 and its amendments³⁹, and the Decree-Law No. (9) of 2025 concerning the referral of officers ranked Brigadier in the Palestinian Security Forces to early retirement. And despite the importance of such decisions as an attempt to reduce the payroll costs, the desired financial impact requires expanding the scope to include military ranks of (Colonel, Lieutenant Colonel, Major) given their numerical and financial weight in the salary structure. However, it is necessary to ensure sufficient years of service, to avoid burdening the public treasury with paying differences to the pensions and retirement fund. Moreover, Article No. (4) of the Decree-Law states that "Officers who hold the rank of Brigadier General and occupy a key leadership position in the organizational structure are exempted from the provisions of Article (3) contained in this Decree-Law by a decision issued by the Supreme Commander of the Palestinian Security Forces for this purpose.

37 AMAN 2025. The Public Budget Performance Report for the First Half of 2025. Ramallah - Palestine. p. 5. [simiannual2025ar-1763634467.pdf](#).

38 (Open Budget Survey-OBS): the only research tool in the world that is characterized by independence, comparability, and reliance on facts. It uses internationally accepted standards to assess the extent of public access to central government budget information, official opportunities available to the public to participate in the budget preparation process; and the role of budget oversight institutions, such as legislative bodies and national audit and control agencies, in the budgeting process.

39 The Official Gazette (2025). Decree-Law No. (5) of 2025 amending the Law on Service in the Palestinian Security Forces No. (8) of 2005 and its amendments, Issue (222), issued on 10/2/2025. Was seen on 9/9/2025. Official Gazette Bureau - Regular Issues.



**Improvement in
transparency and
openness in the
2025 public budget**

Based on the MoF data as of November 30, 2025, the total number of personnel affiliated with the security forces reached (52,395); (32.4% in the GS and 67.6% in the WB). This number does not include those discharged from the National Fund and the PLO, or employees in the process of being appointed, or those working under daily wage contracts.

Results of a public opinion survey, conducted by the Palestinian Center for Political and Survey Research PCPSR, showed that only 15% of citizens in the WB feel secure and safe concerning their personal and family safety and security, while 85% feel that they are insecure and lack safety. It is noted that the percentage of feeling safe and secure was 11% five months ago, and 48% two years ago⁴⁰.

Redistribution of a number of workers in the security sector, defining job description of some, and promoting others. Noted that leadership positions in institutions, commissions, and security agencies were held by individuals close to the presidential guard.

Security Sector Reformation 2025⁴¹

Name/Title	Security Service	Type of Decision
Abdel Nasser Khair El-Din Ali Jarrar	Judge in the Military Appeals Court	Appointment
Major/ Amr Nasser Osman Amr	Judge in the Central Military Court	Appointment
Major/ Nader Issa Ali Al-Qaimari	Judge in the Central Military Court	Appointment
Captain/ Diyaa Muhammad Ahmed Mansour	Judge in the Central Military Court	Appointment
Captain/ Muhammad Mundhir Taha Amairah	Judge in the Central Military Court	Appointment
Captain/ Layla Mustafa Mohammed Khateeb	Judge in the Central Military Court	Appointment
Captain/ Abdel Nasser Mohm/ Abdul Hafiz Hussein	Judge in the Central Military Court	Appointment
Captain/ Dana Mazen Hassan Ba'airat	Judge in the Central Military Court	Appointment
Major/ Ayman Omar Abdel Aziz Omar	Military Prosecutor's Assistant	Appointment
Major/ Bisan Ashraf Suleiman Abu Saada	Military Prosecutor's Assistant	Appointment
Major/ Hasan Khaled Hasan Nasrallah	Military Prosecutor's Assistant	Appointment
Major/ Fares Awad Ahmed Fares	Military Prosecutor's Assistant	Appointment
Major/ Masoud Abdul Latif Ahmed Hashish	Military Prosecutor's Assistant	Appointment
Major/ Nida' Hisham Dawood Taa'mah	Military Prosecutor's Assistant	Appointment
Captain/ Amir Jord Jalmi Abd Rabih	Military Prosecutor's Assistant	Appointment
Captain/ Aya Hussein Musa Faqih	Military Prosecutor's Assistant	Appointment
Captain/ Hazem Mohamed Shafiq Hallak	Military Prosecutor's Assistant	Appointment
Captain/ Fares Hossam Abdel Rahman Shanaa	Military Prosecutor's Assistant	Appointment
Captain/ Taysir Ziyad Fayeze Abu Al-Rabb	Military Prosecutor's Assistant	Appointment
Captain/ Lina Issam Abdullah Hawamdeh	Military Prosecutor's Assistant	Appointment
Captain/Rose Ahmed Ali Adi	Military Prosecutor's Assistant	Appointment
Captain/ Hanaa Hashem Shteivi Qalq	Military Prosecutor's Assistant	Appointment
Captain/ Yafa Eikhmann Musa Abu Atwan	Military Prosecutor's Assistant	Appointment

40 PCPSR. Results of the opinion poll No. (96). Published on October 28, 2025. <https://www.pcpsr.org/ar/node/1001>

41 Official Gazette of the State of Palestine, 2025. <https://ogb.gov.ps/ar>



The continued crisis of high-ranking inflation in the security sector has exhausted the payroll and increased security sector expenses at the expense of other service priority expenditures

Captain/ Mujahid Rafiq Muhammad Abu Aliya	Military Prosecutor's Assistant	Appointment
Captain/ Ahmed Ibrahim Mohamed Awad	Military Prosecutor's Assistant	Appointment
Captain/ Jihad Dawood Ahmed Salahat	Military Prosecutor's Assistant	Appointment
Captain Malik Naim Ahmed Marar	Military Prosecutor's Assistant	Appointment
First Lieutenant/ Abdul Karim Bashir Abdul Karim Dawood	Military Prosecutor's Assistant	Appointment
First Lieutenant/ Majd Faleh Mousa Arrar	Military Prosecutor's Assistant	Appointment
First Lieutenant/ Nidal Naim Ahmed Sardah	Military Prosecutor's Assistant	Appointment
First Lieutenant/ Alaa Hassan Fadl Sanqart	Military Prosecutor's Assistant	Appointment
Brigadier General/ Akram Mahmoud Ali Thwabta	General Director of Civil Defense	Promotion and appointment
Major General/ Al-Abd Ibrahim Abdul Salam Khalil	Commander of the National Security Forces	Appointment
Brigadier General/ Muhammad Khalil Ibrahim Al-Khatib 'Nidal Shaheen'	Head of the Military Intelligence Agency	Promotion
Brigadier General/ Iyad Taher Muhammad Aqra	Promoted to Major General and appointed as General Director of Preventive Security	Promotion and appointment
Brigadier General/ Anwar Rajab Mahmud Khalil	Promoted to Brigadier General and appointed as General Commissioner of the National Political Guidance Commission	Promotion and appointment
Colonel/ Nizar Saeed Sadiq Al-Hajj	Promoted to Brigadier General, and appointed as Deputy to the General Director of the Security Force Agency	Promotion and appointment
Colonel/ Khaled Hazin Awad Hamouda	Appointed as a legal advisor to the Officers' Committee and to assist the High Commander of the Security Forces for one year	secondment
Brigadier General/ Nasser Mustafa Ahmed Adawi	Promoted from Brigadier to Major General; appointed as Deputy Director of the General Intelligence	Promotion and appointment
Brigadier General/ Mui'n Falah Muhammad Al-Sukran	Promoted from Brigadier to Major General; appointed as Deputy Director of General Intelligence	Promotion and appointment
Muneer Aayed Salem Al-Zoubi	Recalled + reappointed as Chairman of the Officers Committee of the Security Forces for one year	Recalled and reappointed
Khaled Mohamed Ahmed Sbeitan	Military Public Prosecutor	Appointment
Colonel Ammar Youssef Al-Awiwi ⁴²	Deputy Director of the Preventive Security Service in Hebron Governorate.	Appointment

42 Colonel Ammar Al-Owaiwi was appointed Deputy Director of the Preventive Security Service in Hebron Governorate.
<https://www.maannnews.net/news/2138280.html>

Complaints and reports received by the ACC against security personnel 2025

The number of cases on suspicion of corruption submitted to the ACC against the security agencies' employees in 2025 totaled 18 complaints and reports divided as follows⁴³:

Classification of received complaints and reports according to the suspected crime

Suspected crime	Total No.
Abuse of Authority	6
Illicit Gain	3
Bribery	2
Job Investment Abuse	1
Forgery	1
Careless in performing job duties	1
Lack of jurisdiction	4
Total	18

Distribution of complaints and reports received by the ACC against the security agencies' employees according to rank, is as follows⁴⁴:

Rank	Total No.
Brigadier	4
Lieutenant	4
Officer	3
Colonel	3
Major	2
Major General	1
Second Lieutenant	1
Total	18

Variables in the Integrity System of the Local Government Units- 2025

In 2025, substantial amendments were made to Local Government Units Elections Law No. (10) of 2005 by issuing the Decree-Law No. (23) of 2025, which repealed the mentioned law. Most prominent of these amendments are: adoption of the proportional representation system for open lists in municipalities (individual in villages), lowering candidacy age to 23 years, and increasing women's quota to a minimum of two seats in small councils, with proportional increases according to the size of the council. These amendments aim to develop governance mechanisms, enhance women's participation (while a societal discussion about the women's quota continues), in addition to promoting transparency.

A large number of civil and rights organizations expressed their reservations about the decree-law concerning local elections due to its disregard for fundamental observations presented by CSOs during discussions of previous drafts. Most prominent of these reservations is requiring every election candidate to sign a pledge adhering to the PLO program, its international obligations, and to the resolutions of international legitimacy. To include this political condition is considered a direct violation of international human rights standards, notably, the International Covenant on Civil and Political Rights, which the State of Palestine joined and thus must abide by it, which stresses: it is not permissible to restrict this right with ideological or political conditions that affect the principles of pluralism and equal opportunities. In addition to that, this condition contradicts the principles of freedom, democracy, and political pluralism established by the Declaration of Independence and the Palestinian Basic Law, which guaranteed rights and freedoms, including the right to political participation. Furthermore, to suddenly add this condition, post national consultations, undermines trust in the government, and generates negative repercussions on citizens' confidence in the entire electoral process.

⁴³ A letter received from the ACC, dated 26/2/2026.

⁴⁴ A letter received from the ACC, dated 26/2/2026.



Despite the high cost of spending on the security sector, citizens do not feel safe.

The risks of corruption in local authorities remain critically high.

Transparency in LGUs is still at a critical level

Results of the LGU transparency index⁴⁵, conducted by AMAN in 2025 on 28 units classified as (B, C), showed clear variation of adherence to transparency practices among the LGUs examined. Results of the report showed the overall transparency level in local bodies as remaining critical, (i.e., ranging from 'Acceptable – Low Grade'). This was attributed to the absence of a comprehensive disclosure methodology, as some units are content with publishing basic information such as working hours and contact numbers. The index also revealed weak transparency in the general administration structure of these units due to the absence of codes of conduct and annual administrative reports, although many LGUs are committed to disclosing the taxes and fees' structure. The shortcoming mentioned is due to the weakness of mandatory policies for publishing and lack of awareness of the importance of disclosure in enhancing social accountability.

In contrast, these LGUs showed commitment in the area of financial management, where 26 out of 28 municipalities published their public budgets. Also, 24 municipalities issued a 'Citizen Budget' in simplified language hence making the items of expenditures and revenues easier to understand. This progress is attributed to the conditions of donors and the MDLF, along with the growing awareness of citizens' right access to public funds.

And despite launching promising digital initiatives such as the Local Authorities Portal and the Digitization Strategy (2025–2030), their impact remains limited, as only 12 LGUs have effective websites. However, all LGUs have active pages on Facebook and operate automated public service centers, but they often publish partial and outdated information, hence restricting citizens' right to access essential information.

Transparency weakness in the LGUs is not linked only to the absence of legislation, but to administrative and cultural factors. Mainly, it is due to the absence of written disclosure policies within municipalities, weak technical infrastructure, and centralization of administrative decision-making; all of which limit the ability of local councils to disseminate information independently. Moreover, the continued procrastination in enacting the Right to Information Law weakens transparency and restricts media, CSOs, and citizens abilities to exercise effective control over local performance.

In 2025, AMAN conducted a series of studies of specialized studies to assess the integrity system in a number of LGUs⁴⁶; conclusions included the following:

At the level of integrity values

- There exists few manifestations of conflicts of interest, abuse of power, weak internal control, in addition to the familial and external interventions that undermine the independence of decision-making within councils.
- LGUs do apply the laws related to public procurement or tenders.
- Absence of gift documentation systems and codes of conduct.
- Absence of internal administrative systems, in some LGUs.

At the level of transparency

- Improvement in recruitment procedures; adoption of more transparent mechanisms.
- Financial collection tools: linking electricity to policies that address the roots of debt or reward those who comply, were not attached, which reduced their effectiveness.
- Weakness in publishing tenders and lack of a regular flow of information on LGUs' digital platforms.
- The administrative structure is published in a vague manner.
- Financial disclosure is limited to publishing the budget without audited reports.
- Community participation in budget preparation is a matter of formality.
- Some LGUs do not publicly disclose the results of financial audits.

At the level of accountability

- Although some municipalities implement an internal supervisory system to track employee

⁴⁵ AMAN 2025. Transparency Index Report in Local Bodies Classified (B, C) in the West Bank

⁴⁶ AMAN 2025. Studies on the integrity system in LGUs in each of: Ramallah Municipality, Biddya Municipality, Beitunia Municipality, Gaza Municipality. To view the studies: Coalition for Accountability and Integrity - AMAN

performance, the absence of electronic mechanisms to measure citizens' satisfaction weakens the evaluation of service quality.

- Internal control units in some municipalities are still not activated.
- Absence of a clear complaints system or guidance manual in some municipalities, in addition to the absence of written and announced procedures for processing complaints, which weakened citizens' trust in these units.
- Poor community awareness of monitoring mechanisms; irregularity of audit reports.
- Absence of unified periodic reports from the various departments; absence of regular discussions of reports in LGUs councils.

Due to the genocide war, the Gaza Municipality faced serious challenges that affected community participation and accountability mechanisms; among the most prominent⁴⁷:

- **Changing security conditions.**
- **Stoppage of basic services.**
- **Displacement of human resources.**
- **Destruction of the infrastructure and facilities.**
- **Inability to cover operating expenses.**
- **Shortage of materials, equipment, and spare parts.**
- **Interruption of communications and the Internet.**
- **Poor community awareness.**

Despite these challenges, community participation and promoting voluntary work reduced opportunities for favoritism and nepotism. This is because the Gaza Municipality sought to maintain a minimum level of community communication through direct coordination with neighborhood committees, and also by intensifying its partnership with supporting institutions to alleviate the impact of crises on community participation and accountability mechanisms.

• **Community work**

In 2025, CSOs continued to carry out their oversight role, in light of the continued absence of the PLC, which made it one of the temporary alternatives for holding the executive authority accountable. To perform this role, these institutions relied on a set of regulatory tools such as: preparing policy papers, holding public hearings, and actively engaging with government bodies in managing public affairs.

Tangible results were cultivated by CSOs in the various vital areas, most importantly the health sector, the educational sector, and issues concerning women and the rights of persons with disabilities. Within this context, some ministries showed relative openness in regard to joint cooperation by involving CSOs in the preparation and review of sectoral policies and also in considering many of their recommendations. Moreover, many meetings took place between the government and CSOs last year resulting in launching platforms for consultation on legislation, reflecting a relative improvement.

Despite this improvement, CSOs encountered many challenges at the internal and external levels that affected its role and oversight effectiveness. These include weak coordination between institutions, absence of a unified vision, and lack of funding, which was a major obstacle to implementing its oversight programs. At the external level, the Israeli occupation restrictive policies that further restrained the oversight space of CSO through tightening, distortion, and funding reduction. Furthermore, the domestic political environment that lacks transparency, absence of the right to access information, and a government that is not genuine in its partnership with CSOs in terms of openness and partnership.

Clearly, CSOs worked diligently in exercising its oversight role in 2025 as effectively as possible. However, this role remained limited due to the obstacles mentioned above, hence these efforts did not lead to any fundamental change in public policies at the national level. This requires unity of efforts and the development of control tools that can provide a more open and responsive political and legislative environment.



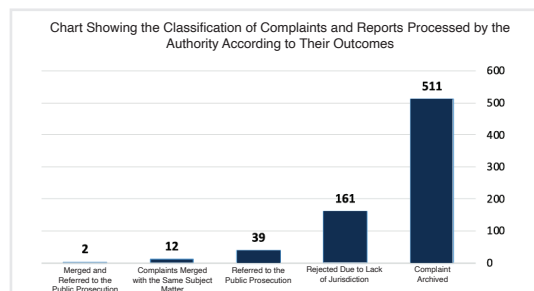
No tangible change has been observed in the integrity of the civil society sector.

⁴⁷ Interview with Yahya Sarraj, chairman of the Union of LGUs and President of the Gaza Municipality Council, on May 18, 2025.

FOURTH: CRIMINALIZING AND PROSECUTING CORRUPTION AND THE CORRUPT

• Cases related to suspicions of corruption before the ACC in 2025

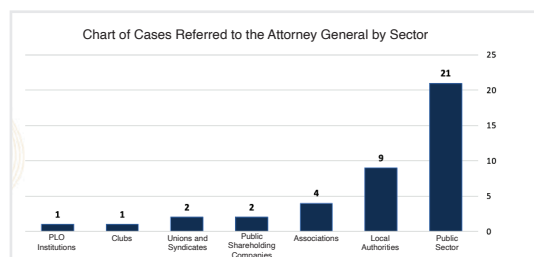
- In 2025, the number of complaints and reports received by the ACC on suspicions of corruption reached 787. A 161 of those were rejected due to lack of jurisdiction; 1014 referred from the previous year, and the remaining 1808 complaints and reports were pending before the Commission⁴⁸.
- The corruption suspicions reported to the ACC during 2025 were distributed between abuse of power, favoritism and nepotism, favoritism, forgery and counterfeiting, negligence in performing duties assigned, embezzlement, bribery, illicit gains, failure to disclose conflicts of interest, and abuse of trust; as illustrated below:



No.	Classification of the suspected crime	Number of complaints and reports	Percentage
1	Abuse of Authority	552	70%
2	Wasta, favoritism and nepotism	81	10%
3	Forgery and counterfeiting	69	9%
4	Negligence in performing duties assigned	27	3%
5	Embezzlement	17	2%
6	Bribery	15	2%
7	Illicit Gains	10	1%
8	Failure to disclose conflicts of interest	9	1%
9	Breach of Trust	7	1%
	Total	787	100%

The ACC data regarding the classification of the most widespread corruption crimes intersect with citizens' trends observed in the opinion poll conducted by AMAN on the reality of corruption and anti-corruption in 2025 in the WB, where citizens' observations of the most prominent and widespread forms of corruption were: abuse of power, wasta and favoritism, embezzlement of public funds, breach of trust, and money laundering resulting from corruption crimes⁴⁹.

- In 2025, the ACC referred a total of 38 cases to the Corruption Crimes Prosecution, of which 39 cases were closed.
- In 2025, the Corruption Crimes Prosecution referred to the Corruption Crimes Court 34 cases⁵⁰.



⁴⁸ Letter received from the ACC on 26/2/2025.

⁴⁹ See AMAN 2025. Public Opinion Poll on Corruption reality and Anti-Corruption in Palestine.

⁵⁰ Letter received from the ACC on 26/2/2025.

- According to the ACC's data, the distribution of suspected cases across sectors indicates that 86% of the cases involved were employees from the public sector and LGUs; 7% from CSOs, and 3% involved employees from the private sector. While the remaining percentages were distributed across various sectors.

Distribution of complaints and reports received by the ACC in 2025, according to sector⁵¹

Sector	No. Complaints & Reports	Percentage
Public Institutions	364	46%
LGUs	311	40%
CSO- NGOs	53	7%
Private Sector	20	3%
Educational institutions and research centers	19	2%
Not subject	11	1%
PLO Institutions	5	1%
International Institutions	3	0%
IN-Charge of performing public services	1	0%
Total	787	100%

As illustrated in the table above, the majority of complaints and reports received by the ACC are concentrated mainly in the public sector, at a rate of 46%, compared to 40% in LGUs. Also, a decline was observed in the public sector in 2025 compared to 2024, as it was 53% at that time, while in LGUs, the percentage rose in comparison to 2024, which was 35%. As for the rest of the sectors and other entities, they accounted for 14% of the total of those complaints and reports.

On the other hand, in 2025, AMAN's Advocacy and Legal Aid Center (ALAC) followed up on approximately 61 requests (complaints) with the competent authorities; distributed between official institutions (ministerial and non-ministerial) and security apparatuses, at a rate of 49%; LGUs 13%; judicial institutions 3%, and civil institutions 3%. Meanwhile, the remaining percentages were distributed among international institutions, public universities, unions and federations, cooperatives, shareholding- companies, and non-profit organizations⁵².

Results of the 2025 Public Opinion Poll⁵³ on the Reality of Corruption and Anti-Corruption show that 68% of respondents believe that official government institutions is the sector most susceptible to corruption. It is followed by the private sector (Companies that manage public facilities) 20%, followed by LGUs, NGOs and charitable organizations at a rate of 6% each⁵⁴.

In 2025, 130 out of 787 complaints and reports were received by the ACC concerning high-ranking categories (special category with ministerial rank, members of the PLC, and employees in the senior and first categories). In 2024, however, the number was 111 complaints and reports.

Results of the 2025 Opinion Poll on Corruption and Anti-Corruption in the WB show that 81% of respondents see that the predominant percentage of those who commit corruption crimes come from the higher category (i.e., senior positions), while 19% said it was those in lower ranks.

According to a survey conducted by the (PCPSR), 52% of Palestinians believe that, the government's dismissal of the Minister of Transport and Communications in the current government (accused of bribery), or the General Director of Crossings and Borders, these steps are not representation of serious intentions by the PA to fight corruption, while 45% see that these steps actually do indicate this⁵⁵.

⁵¹ Letter received from the ACC on 26/2/2025.

⁵² ALAC-AMAN-2025

⁵³ AMAN 2025. Public Opinion Poll on the reality of corruption and Anti-Corruption in Palestine. <https://www.aman-palestine.org/reports-and-studies/30217.html>

⁵⁴ AMAN 2025. Public Opinion Poll on the reality of corruption and Anti-Corruption in Palestine. <https://www.aman-palestine.org/reports-and-studies/30217.html>

⁵⁵ PCPSR, results of the opinion poll no. (96). Published on October 28, 2025. <https://www.pcpsr.org/ar/node/1001>





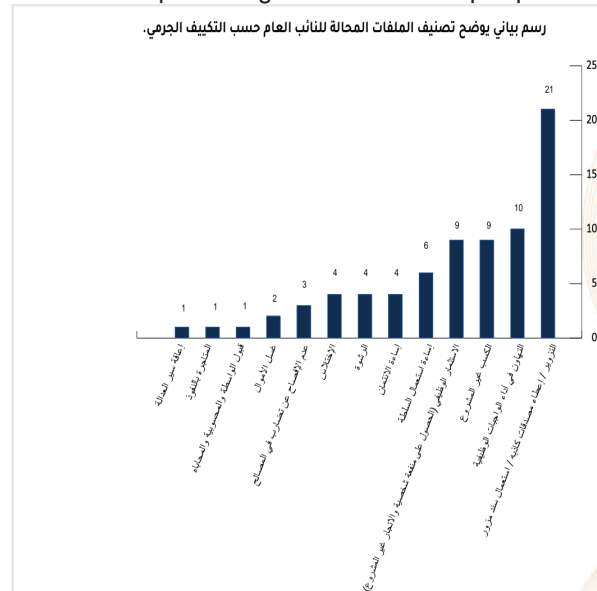
Abuse of power, favoritism, nepotism, and forgery remain the most prevalent forms of corruption, according to the reports and complaints submitted to the Anti-Corruption Commission concerning suspected corruption.

• Corruption suspicions files at the Public Prosecution-2025

AMAN relied on the data published on the Prosecution's website after refusing to provide information on corruption cases it dealt with in 2025, and the 2025 annual report also was not published on the website. According to the monitored news, judicial rulings have been issued based on the investigations carried out by the Prosecution in convicting the perpetrators of crimes related to corruption, money laundering, possession of drugs, fraud, and cyber extortion. However, the most prominent issues in this phase was the prosecution's follow-up on the investigation concerning the case of the General Administration of Border Crossings and officials in the MoTC.

Results of the same survey indicate that 80% in the WB and 61% in the GS⁵⁶ believe of the prevalence of corruption in PA institutions.

The Anti-Corruption Commission's 2025 Annual Report indicated that suspicions of favoritism and nepotism accounted for only one case among those referred to the Public Prosecutor, compared to other corruption allegations. This is despite public opinion surveys, observations of the practical



reality, and reports and studies issued by the Coalition for Accountability and Integrity (AMAN), all of which indicate a significantly higher prevalence. Statistics from AMAN's Advocacy and Legal Advice Center further show that favoritism and nepotism rank first among the corruption allegations reported to the Center.

On the other hand, the high proportion of cases classified as negligence in the performance of public duties in the Commission's report—compared to other corruption offences and despite being the least severely punished corruption offence under Palestinian law—may indicate an attempt to avoid or dilute more serious corruption charges against certain public officials by replacing them with this less severe classification.

• Cases and files in the Corruption Crimes Court-2025⁵⁷

In 2025, 34 cases were referred by the Anti-corruption Prosecution to CCC, in addition to (159) cases pending from previous years, and only 29 of them that were resolved, which reflects an accumulation and slowness in resolving cases.

Corruption cases at the Corruption Crimes Court-2025

Crime	No.
Number of cases referred to the court	34
Number of cases carried over from previous years	159
Number of cases settled by the court	29

In 2025, the Court resolved 29 cases, the Palestinian judiciary issued 3 rulings in corruption cases for escapees outside the country, in which the defendants were tried in absentia as evaders of justice.

Inspection rounds carried out by the Judicial Inspection Department in 2025 amounted to 95 rounds; the number of complaints received by the Judicial Inspection Department during the same period reached 91 complaints, where a 100 of them were resolved.

In 2025, the Judicial Inspection Department followed up on 35; decided on 40, and 4 cases were carried over from 2024.

⁵⁶ PCPSR, results of the opinion poll no. (96). Published on October 28, 2025. <https://www.pcpsr.org/ar/node/1001>

⁵⁷ Response by the High Judicial Council to AMAN's letter, 4/2/2026.

The public sector still retains its position at the forefront of the cases brought to the CCC.

Cases submitted to the Corruption Crimes Court in 2025 per sector and job title⁵⁸

Work Sector			Job Title According to work sector					
Public S.			LGU		NGO			
Public Sector	LGU	NGO	Minister or equivalent to a minister or head of a public institution	General director or higher	Employee Manager Lower	Municipal Council Member	Municipality Employee	NGO board member or employee
24	9	2	4	8	17	4	4	2



Complaints and reports received by the ACC still pertain to the activities of the official public sector and LGUs; confirmed by the Crimes Court.

The number of complaints and reports submitted to the Anti-Corruption Commission concerning senior officials has increased compared to the previous year.

58 Response by the High Judicial Council to AMAN's letter, 4/2/2026.



FIFTH: ISSUES UNDER THE SPOTLIGHT

• Corruption of some senior Palestinian officials reveals the fragility of the political system

In the last quarter of 2025, one of the most serious corruption issues faced by the PA was raised. It involved high-level figures, after information leaked about the involvement of the General Director of the Borders and Crossings Authority, 'Nazmi Muhanna,' in an antiquity smuggling network abroad. Accordingly, the CCC and the Palestinian Anti-Corruption Prosecution issued summons for Mr. Mahna, along with 15 people including his wife and seven children, his brother, his personal assistant, four employees from the accounting department, and a partner, a businessman of in a company operating in the Jericho Governorate. This coincided with the issuance of a decision by the Palestinian government to suspend the Minister of Transport and Communications, Tareq Zaarab, from work. Noting that Mr. Zaarab was under investigation by the Prosecution on suspicions of financial embezzlement, where was stripping of his immunity as a result, and substituted by the Minister of Public Works as a temporary minister for managing the affairs of the ministry. In addition, the court issued a decision to lift the confidentiality of the accounts of those summoned, and to track activities of iron safes and movable and immovable property alongside the precautionary seizure of their funds.

Moreover, the Prosecution later issued a statement confirming that work began immediately on each case individually since they were registered, and is currently running under the direct supervision of the Attorney General (AG). The Prosecution further confirmed that the Anti-Corruption Crimes Prosecution works with full seriousness, transparency, and independence while ensuring confidentiality of procedures and rights of the parties involved.

AMAN believes that Nazmi Muhanna's escape while under investigation was not without the help from some parties in power. This raises questions concerning his and other employees and officials' accountability in the public and private sectors (i.e., closing the file without extending the investigations to reach higher levels that were benefiting and profiting from these violations). It should be noted, however, that the issue was not limited to granting a VIP license to a transportation company, or profits collected

2025/10/27 قرارات رئاسية 231 العدد

قرار رقم (76) لسنة 2025م بشأن إحالة المحافظ/ نظمي مهنا إلى التقاعد

رئيس دولة فلسطين
رئيس اللجنة التنفيذية لمنظمة التحرير الفلسطينية
استناداً للنظام الأساسي لمنظمة التحرير الفلسطينية، وللقانون الأساسي المعدل لسنة 2003م وتعديلاته، وبعد الاطلاع على قانون مكافآت ورواتب أعضاء المجلس التشريعي وأعضاء الحكومة والمحافظين رقم (11) لسنة 2004م وتعديلاته، وعلى المرسوم الرئاسي رقم (16) لسنة 2006م بشأن تنظيم الهيئة العامة للمعابر والحدود وتعديلاته، وعلى المرسوم الرئاسي رقم (16) لسنة 2015م بشأن تعيين السيد/ نظمي مهنا بدرجة محافظ في ديوان الرئاسة، وبناءً على الصلاحيات المخولة لنا، وتحقيقاً للمصلحة العامة،

قررنا ما يلي:

إحالة المحافظ/ نظمي مهنا للتقاعد أحمد مهنا إلى التقاعد.

مادة (1)

مادة (2)

مادة (3)

على الجهات المختصة كافة، كل فيما يخصه، تنفيذ أحكام هذا القرار، ويعمل به من تاريخ صدوره، وينشر في الجريدة الرسمية.

صدر في مدينة رام الله بتاريخ: 2025/10/04 ميلادية الموافق: 12 ربيع الثاني/ 1447 هجرية

محمود عباس
رئيس دولة فلسطين
رئيس اللجنة التنفيذية لمنظمة التحرير الفلسطينية

22 المرجع الإلكتروني للجريدة الرسمية
ELECTRONIC REFERENCE FOR THE OFFICIAL GAZETTE
mjir.ogb.gov.ps 231-10-2025 العدد

2026/02/03 أحكام قضائية 33 العدد

دولة فلسطين
السلطة القضائية
محكمة جرائم الفساد

الهيئة الحاكمة: برئاسة السيد القاضي رامي مصلح وعضوية السادة القضاة فطوم قطامي ونجاة بربكي.

محكمة جرائم الفساد قررت بتاريخ 2026/02/02م في القضية الجنائية رقم (2026/01) تحقيق نيابة جرائم الفساد رقم (57/ 2025) صدر حكم غيابي فيها على النحو التالي:

تقرر المحكمة - وعضلاً بأحكام المادة (2/274) من قانون الإجراءات الجزائية رقم (3) لسنة 2001م الحكم بإدانة المتهم المدان المتهم الأول نظمي عيسى القادر أحمد مهنا، من سكان أريحا، ومحاكم غيابياً كمنهم فار من وجه العدالة بالتهمة المسندة إليه وهي جرم الفساد المعقب عليه بالمواد (1 و 25) من قانون مكافحة الفساد رقم (1) لسنة 2005م وتعديلاته والمتمثل في التهم التالية:

1. الكسب غير المشروع خلافاً للمادة (8/1) بدلالة المادة (8/2/25) من قانون مكافحة الفساد رقم (1) لسنة 2005م وتعديلاته.
2. المتاجرة بالنفوذ خلافاً لأحكام المادة (9/1) بدلالة المادة (9/2/25) من قانون مكافحة الفساد رقم (1) لسنة 2005م وتعديلاته.
3. إساءة استعمال السلطة خلافاً لأحكام المادة (10/1) بدلالة المادة (10/2/25) من قانون مكافحة الفساد رقم (1) لسنة 2005م وتعديلاته.
4. إساءة استعمال السلطة خلافاً لأحكام المادة (182) من قانون العقوبات رقم (16) لسنة 1960م.
5. الاستئثار بالوظيفة خلافاً لأحكام المادة (175) من قانون العقوبات رقم (16) لسنة 1960م.
6. الحصول على منفعة شخصية غير مشروعة خلافاً للمادة (1/176) من قانون العقوبات رقم (16) لسنة 1960م.
7. غسل الأموال خلافاً لأحكام المادة (1/15) بـ، ج بدلالة المادة (52) من القرار بقانون رقم (39) لسنة 2022م بشأن مكافحة غسل الأموال وتمويل الإرهاب بدلالة المادة (7/1) من قانون مكافحة الفساد رقم (1) لسنة 2005م وتعديلاته.

2- وعضلاً بأحكام المادة (2/274) من قانون الإجراءات الجزائية رقم (3) لسنة 2001م تقرر المحكمة إدانة المتهم الثانية ريم محمد عزت مهنا من سكان أريحا ومحاكمة غيابياً كمنهم فارة من وجه العدالة بجرم الفساد خلافاً للمواد (1 و 25) من قانون مكافحة الفساد رقم (1) لسنة 2005م وتعديلاته، والمتمثل في: تهمته غسل الأموال خلافاً لأحكام المادة (1/15) بـ، ج بدلالة المادة (52)

from travel between the Palestinian and Jordanian sides only, rather, it extends to include bigger issues related to smuggling cigarette and antiquities; infrastructure projects being built on the Palestinian and Jordanian sides through fraud; and illicit gains. The issue also encompasses distributing commissions worth millions of shekels to those involved, that were gathered through exploitation of power by the committee in charge of movement across the bridge, in addition to the funds collected from citizens traveling across the bridge and the latest bids for restoration of the Jericho waiting area. This indicates that the vast majority of the Muhanna case has not yet been revealed.

It is safe to say that the Palestinian political system is biased, since it deals with corruption issues tied to influential people and senior officials differently, by classifying them outside the law. Hence, having the regulatory institutions and relevant authorities consult with the President's Office to determine the course of these files violates the principle of independence in pursuing the corrupt in general, and high-level corruption in particular.

The political will to combat corruption and prevent impunity for senior corrupt officials must not remain hostage to loyalty calculations and political pressure, since it undermines citizens' trust in state institutions, especially the regulatory and judicial ones regarding the seriousness of pursuing high-level figures and those fleeing from justice. It also weakens accountability and makes it selective.

- **Settlements, Exemptions, and Reconciliations concerning Corruption Cases According to Palestinian Law**

In light of indicators showing that some corruption cases are being dealt with outside the legal framework, AMAN reviews the Palestinian legal texts that clarified the restrictions and conditions governing the handling of such cases:

Paragraph eight of Article (9) of the Palestinian Anti-Corruption Law No. (1) of 2005 states⁵⁹:

"The right to initiate private lawsuits for the crimes specified in this Decree-law, through the Anti-Corruption Crimes Prosecution and its implementation in accordance with the provisions of this Decree-law and other related legislation, and these lawsuits cannot be filed by anyone else except in the cases specified by law. The lawsuit may not be suspended after it has been filed, or waived, or abandoned, or settled, except in the cases specified by law."

"If the perpetrator or an accomplice of a corruption crime takes the initiative to inform the public authorities about the crime and the money obtained from it before it is uncovered, they shall be exempted from the penalty prescribed for this crime, provided that they return the obtained funds. If the perpetrator of a corruption crime or their accomplice assists during the investigation in uncovering the crime and its perpetrators, the penalty shall be reduced by half, and the fine shall be waived."

Based on the above legal text, settlements or waivers in corruption cases occur in only two cases, these are:

1. If the actor or accomplice inform the public authorities of the crime before it is discovered by them; (i.e., it must happen before the crime is actually discovered by the competent authorities). In the event the corruption crime is financial (embezzlement or breach of trust, bribery, illicit gain, trading in public office, investing through a public office, or money laundering) the perpetrator or the accomplice must report about the money obtained from the crime and return it. In this case, the settlement consists of exempting **only the perpetrator or the partner who reported** from the full penalty.
2. If the perpetrator or accomplice, after the discovery of the crime and being investigated, admits to the crime and its perpetrators. In this case, the penalty against **the informant is reduced by half**, and they are exempted from the fine.

In addition, it is necessary to point out a set of legal and constitutional rules in settlement procedures... outlined as follows:

- The authority to impose criminal penalties rests exclusively with the judiciary in accordance

⁵⁹ PCPSR, results of the opinion poll no. (96). Published on October 28, 2025. <https://www.pcpsr.org/ar/node/1001>





with Article (13) of the amended Palestinian Basic Law, which states: “Punishment is personal, collective punishments are prohibited, there is no crime and no punishment except by legal text, no punishment is imposed except by judicial ruling, and there is no penalty except for actions subsequent to the enforcement of the law”. It is well known that the one who has the authority to impose penalty is the one who has the authority to exempt it. Therefore, exemption from punishment, whether full or half punishment in the two cases mentioned in the Anti-Corruption Law, demands resorting to the judicial process and issuing a ruling from the CCC for the exemption.

This interpretation is confirmed by the best practices and recommendations issued by the relevant international organizations. We specifically mention Transparency International’s (TI) recommendations, which affirm the necessity to present/list settlements in countries whose laws allow settlements among corruption cases, including their detailed terms. And to subject them to judicial review and a public hearing.

- Article (16) of the Code of Criminal Procedure No. (3) of 2001 stipulates that: “Settlements may be reached in contraventions and misdemeanors, which are punishable only by a fine. When transcribing the minutes, the competent judicial officer shall propose a settlement in a contravention to the accused or to his attorney and record this in the minutes. The proposal for a settlement in a misdemeanor shall be made by the Public Prosecution”. In this regard, two issues are to be point out: first, The Anti-Corruption Law No. (1) of 2005, in regard to corruption cases and procedures for pursuing them is considered a special law regarding the provisions contained in the Code of Criminal Procedure, which is considered a general law in this regard. Therefore, based on the general legal principle (the specific restricts the general), the provision of Article (16) of the Criminal Procedure Law No. (3) of 2001 does not apply in corruption cases.

On the other hand, and assuming, albeit wrongly, that Article (16) of the Code of Criminal Procedure applies to corruption cases, the reconciliation stipulated in this article applies only to violations and misdemeanors punishable by a fine. Also, it is known that the thirteen corruption crimes stipulated in Article (1) of the Anti-Corruption Law all constitute felonies and misdemeanors punishable by detention or imprisonment, and are not violations or misdemeanors punishable by a fine only. Hence, the possibility of applying Article (16) of the Code of Criminal Procedure and reconciliation contained therein to corruption cases is rejected.

• AMAN’s Case-2025

In 2025, four trial sessions were held concerning the lawsuit raised against AMAN by the Presidential Bureau in regard to what was stated in its 2022 annual report on laundering of dates produced in Israeli illegal colonies. In this regard, the Ramallah Magistrate’s Court issued a decision approving AMAN’s request to present defensive evidence and to included it in the case file. However, the Prosecution, at the end of 2025, appealed the decision at the Ramallah Court of First Instance (in its capacity as the criminal appellate court), aiming to prevent AMAN from presenting this evidence.

The evidence consists of information indicating an attempt by ‘Al-Hayawiya Real Estate Development Company,’ registered as a private company with the Ministry of National Economy (MoNE) under names of employees in the President’s office, to take over one of the companies accused of laundering colonies’ dates. The appeal remains pending before the court; hence no decision has been taken as of to date.

Also in 2025, AMAN was able to get the approval of the Ramallah Magistrate Court to obtain a certified copy of the establishment contract of ‘Al-Hayawiya Real Estate Development Company’,



which was presented as defensive evidence and included in the case file. This is to prove the legitimacy of publication in accordance with the provisions of Article (198) of the Jordanian Penal Code No. (16) of 1960.

AMAN based its defense on the aforementioned article, which specified the cases of permissible publication as follows: (Cases of legitimacy of publishing defamatory and slanderous materials, fulfilling the intended purpose of this section, the publication of any material that is defamatory or slanderous is considered illegal publication except: 1- If the subject of defamation or slander is true and its dissemination benefits the public interest. 2- If the subject of disparagement or defamation is exempt from accountability based on one of the following reasons: (...) h. If the subject of disparagement or defamation is in fact a true statement about anything or something that was said, occurred, or was presented during judicial proceedings before any court, provided that the court has not banned the publication of what was mentioned, or that the trial in which those procedures took place was conducted in secret). In this regard, AMAN confirmed that the evidence it submitted was presented during judicial proceedings in a public session, and that its publication serves public interest, as it aligns with the AMAN's goals in terms of promoting integrity, transparency, accountability, and combating corruption.

AMAN also obtained the court's approval to get certified copies of the company's authorized signatories, and the appointment request of the person to be the director of the funds of one of the companies sought to be acquired by the Al-Hayawiya company.

AMAN explained to the Court that the documents requested to be copied from the Jericho Magistrate's Court pertain to employees in the Presidential Office, as share-owners in 'Al-Hayawiya Real Estate Development Company' in their professional capacity, according to the Prosecution's letter presented within request No. 6/2022. This is a defensive justification falling under Article (192) of the Penal Code No. (16) of 1960, which stated: 1- If the accuser requests to be allowed to prove the truth of what he attributed to the accused employee, his request is not granted unless it is linked to the duties of that employee's position or if it's a crime that requires legal punishment. 2- If the reproach is proven true and relates only to the duties of the job, the accuser is absolved; otherwise, he will be sentenced with the punishment for contempt. 3- If fabrication is a crime and the accused employee was prosecuted for it, and it is proven that the accuser came forward knowing that the mentioned employee is innocent, the defamation turns into slander, and the accuser must be tried according to the legal articles on fabrication. Accordingly, and by looking into the establishment contract of the Al-Hayawiya company, it was proven that this company, which the Prosecution claims to be a government company, is in fact a private company registered in names of employees working in the President's Bureau. Also, the evidence presented in the two criminal requests showed conflict of interest. In addition, negotiations to purchase the defendant's properties, in the criminal case No. 36/2022 in the beginning at the Jericho Criminal Court and thereafter, proved to be the same owners of the Al-Hayawiya company, where one of the company's owners was appointed as a manager over the defendant's properties and its inventory expert.

- **Imposing the condition of security approval to obtain a certificate of good conduct is abuse of power**

In 2025, under the pretext of "security ban", Palestinian embassies and diplomatic missions refused to issue or renew passports for Gaza citizens residing abroad. According to complaints received by the Gaza Center for Human Rights (PCHR) from Palestinians in several countries. These individuals faced disruption or rejection of their transactions without official explanations or the provision of clear grievance mechanisms. This action not only deprives Palestinians of their official documents, but restricts their right to travel, move, reside, and work. In addition, it may expose some of them to the risk of losing their legal status or deportation.

The ALAC at AMAN confirmed that advocacy requests regarding the requirement to obtain "security approval" as a prerequisite for enjoying basic rights continued to be received, and actually led to their deprivation of these rights. Areas where it was conditional to obtain security approval included: Passport issuance (for citizens from the GS), public jobs (especially in the education sector), and obtaining a professional license. Similar cases were confirmed by the





(PCHR) in Gaza that included students who were deprived of completing their study procedures, and patients who were unable to renew their residencies, in addition to families who have become without valid documents, which has caused serious repercussions on their daily lives.

Examples of this suffering include a testimony of a 22-year-old university student residing in Istanbul who submitted request to renew his passport in October 2025, only to be informed by the consulate of a 'security ban' without providing any reasons, which prevented him from applying for a scholarship and threatened his legal status. Another young man who lives in Malasia said that he's been waiting for his passport renewal for the past two months while pointing out that there ten other Palestinian graduates with the same problem.

Refusing to issue or renew passports based on geographical, or political affiliation, or due to a 'security ban,' is considered unjustified. It also constitutes a violation of the fundamental rights guaranteed by the Basic Law and international human rights conventions, including the right to freedom of movement, recognition of a legal personality, and the prohibition of discrimination.

Restrictions concerning the issuance of official documents must be based on explicit legal texts, and by a reasoned judicial decision subject to transparent judicial oversight.

Moreover, the use of the term "Security Ban" enters loosely and without published standards into the realm of abuse of power. It also considered administrative corruption rising to the level of 'collective punishment' when linked to the place of residence. In this case, the PA, as the authorized body, bears a direct responsibility for citizens obtaining their passports without discrimination or delay⁶⁰.

Continuation of these measures and restrictions is considered a form of corruption, considering interference of the security in the lives of individuals manifested in depriving them of their right to travel even while they are exposed to the most horrific extermination war threatening the Palestinian existence.

- **Accountability on: flow of data from international humanitarian aid actors in the GS to CSOs**

The on-going Israeli military assault on the GS has made life near impossible due to depriving citizens of their basic rights. This calls for international efforts at the relief, political, and legal levels.

The systematic targeting of local government structures in the GS, during the on-going genocide war, has undermined the capacities of the central government, disrupted the work of (UNRWA), the most important among UN agencies, affected the capabilities of CSOs and field teams, imposed restrictions on the freedom of movement and communications, and expanded the scope of international agencies in humanitarian aid provision. The latter is due to possessing greater mobility resulting from their coordination with the occupation, which makes them bear the major responsibility in providing humanitarian services. According to (AIDA) statistics, the number of international organizations increased significantly in the GS reaching 43 organizations, while estimates of the NGO Network indicate that the number exceeds 100 institutions⁶¹.

60 Gaza Center for Human Rights, Refusal to issue passports to Palestinians from Gaza abroad under the pretext of a security ban is an arbitrary measure that violates obligations of the Palestinian Authority Published on 13/01/2026. <https://gaza-rights.org/2026/01/13/palestinian-passport/>.

61 AMAN, Research Paper: Reality of Accountability on the Flow of Data from International Agencies Working in Humanitarian Aid to Civil Society Organizations in the Gaza Strip. Seen on 10/09/2025. Reality of accountability regarding the flow of data from international actors working in the field of humanitarian aid to civil society organizations in the Gaza Strip





The continued requirement to obtain security clearance in order to receive a Certificate of Good Conduct constitutes an abuse of authority.



منظمات أممية أبدت استعدادها لزيادة مساعداتها إلى غزة بشرط حصولها على ضمانات بالوصول (الفرنسية)

AMAN noted that the mechanism for bringing aid and goods into the GS lacks transparency and clear standards, as it is carried out in a selective manner at the whims of merchants, rather than the needs of citizens. This led to a distortion in the delivery of aid and a lack of fairness in its distribution, which created a space for exploitation and corruption in the management and distribution operations. And in regard to combating corruption that is urgently needed, Israel's control over the crossings has further undermined Palestinian capacities in this area⁶².

Failure of the authorities affiliated with the government in the WB, and in Gaza, due to the occupation's control, practices and policies, prevented them from carrying out the supervisory role over humanitarian relief operations in the GS during the war. It also led to a lack of official accountability, hence causing the emergence of many manifestations of corruption, especially those related to the management of crossings, medical evacuation, and other issues that were observed during 2025.

- **Independence of the Prosecution: its impact on the integrity of governance within the political system⁶³**

The Public Prosecution is considered a safety valve that balances between community security while guarantees a fair trial. It also reinforces equality principles before the law. However, apparently instability of the Prosecution's relationship with the judicial and executive authorities, and the absence of the PLC, affected its independence and effectiveness.

Until now, the Prosecution in Palestine operates without a specific regulating law, making it susceptible to interventions by the executive authority and weakened its ability to perform its role as an independent body. This is clearly manifested in the subjection of mechanisms for appointing the (AG), deputies, and assistant prosecutors, to the will of the executive authority,

62 AMAN 2025. Research paper on: Aspects of corruption related to the occupation's management of the GS crossings during the genocide war. Seen on 11/09/2025. A research paper on: Aspects of corruption related to the occupation's management of Gaza Strip crossings during the genocide war.

63 AMAN 2025. Independence and effectiveness of the Public Prosecution and its impact on the integrity of governance. Ramallah, Palestine.

**Enhancing
the integrity
of governance
requires the
independence of
the prosecutor in
his decisions.**

due to absence of the PLC. This weakened institutional guarantees for independence and left the specialized prosecutions with no approved regulatory framework, which debilitated coordination and negatively affected the balance of performance in regard to economic crimes, cybercrimes, and anti-corruption cases, to name a few.

On the other hand, the Prosecution's role in regard to corruption cases is limited and suffers from: slowness in processing files that are highly political or financially sensitive or involve senior officials. Also, there is no effective official oversight mechanism on the decisions it takes, including decisions of holding or referring cases. Moreover, appeals before the Supreme Court in these decisions remain limited in their effect in achieving accountability.

Compared to international experiences, the Palestinian Prosecution remains closer to the model associated with the executive authority. As it lacks guarantees of independence, neutrality, and effectiveness; achieved in Morocco and Tunisia, for example. In addition to that, the Prosecution does not publish detailed performance reports regularly, nor does it publish clear data on dismissal rates, referral reasons, or rulings implementation rates. This weakens transparency and societal accountability, and limits public trust in its performance.

Within this context, AMAN would like to mention some of the Prosecution's shortcomings observed through advocacy requests received by ALAC. Mainly, these requests were in regard to investigative procedures conducted by the Prosecution and evidence collected in complaints filed before it, where these files are quickly referred to the courts. This leads to further judicial congestion and exhausts the courts with cases that often end in acquittal due to insufficient evidence. Therefore, it is vital to activate the judicial inspection system on the works and members of the Prosecution, No. (12) of 2022 in this regard.

Ensuring the integrity of access to power, whether through election or appointment, is a fundamental pillar of governance integrity. This requires the adoption of clear, transparent, and publicly announced mechanism for appointing heads of regulatory and judicial institutions that ensures effectiveness and supervisory independence over the executive authority. Therefore, criteria for selecting the (AG) and methods to reach the position must be clear, and based on announced and approved rules that ensure equal opportunities. Also, independence of the position requires its holder to adhere to the rule of law without succumbing to any external pressures. Hence, the president's decision to appoint the (AG) is of a 'declarative' nature and not 'constitutive', and does not mean that he loses his independence after assuming office. It is also consistent with the PLC approach, since the Prosecution is part of the judiciary, and with the Basic Law, which did not stipulate the subordination of the prosecution to the president.

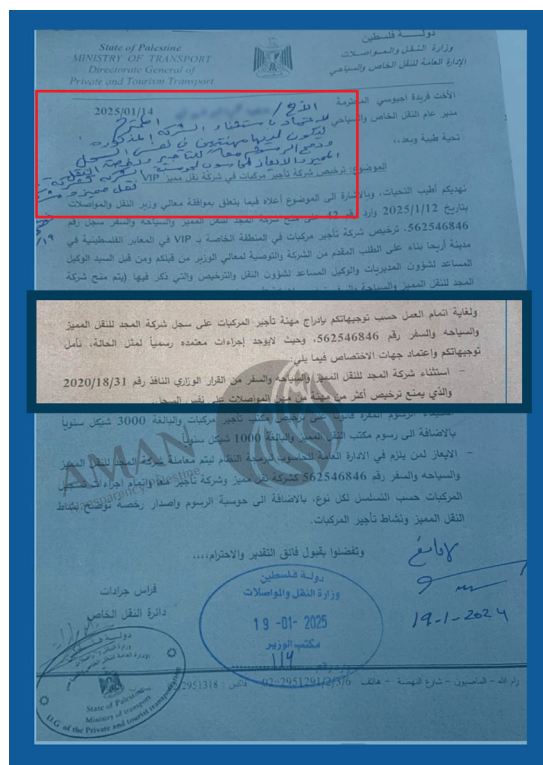
The SAACB issued several reports concerning the Prosecution's financial and administrative aspects. One report included the following observations: appointments in the prosecution office... where results of the competition were cancelled based on the SAACB's recommendations. the report also pointed out to transferring employees from the civil service to the Prosecution without regulations, in addition to mentioning that the Prosecution was included in the public budget before 2013. These issues raise questions regarding the Prosecution's independence, and status (i.e., institution or branch of the judiciary). The report also mentioned that the Prosecution's decisions are divided into administrative and judicial, and are subject to oversight and rules of judicial independence respectively. On the other hand, the report emphasized that autonomy must be granted not only in the financial and administrative aspects⁶⁴, but also to high oversight bodies and the judiciary in: appointing the chairman of the council, judges, and members of the Prosecution.

- **Granting exceptional licenses and monopoly under official sponsorship**

The Karama Crossing is described as the lifeline for Palestinians to Jordan and the world. For many years, approximately 480 licensed public vehicles operate within a well-known system that regulates movement between the governorates and the Jericho rest area, in addition to providing income for hundreds of families whose daily lives are connected to this line. However, in 2018, sudden change occurred, as five private vehicles entered the scene with no public

64 <https://www.aman-palestine.org/activities/29491.html>

tags; no similarities to public vehicles, and were transporting travelers across for a fee. It soon became clear that these vehicles belonged to a company called ‘Al-Majd,’ which obtained a special license from the MoTC as private vehicles operating under the title “VIP”, within a special system created by the ministry in response to the needs of many citizens and to provide quality transportation service to and from the bridge.



Palestinian law, specifically Article (86) of the Traffic Law of 2000, explicitly prohibits charging a fare for traveling in “private vehicles”. And although this activity was not organized according to any system or enforceable instructions, Al-Majd Company was granted its license without competition or announcement, or any mechanism to ensure equal opportunity among workers in the sector.

At the end of 2022, an official correspondence sent by the Nazmi Muhanna, Director of Crossings and Borders, to the Minister of Transport and Communications, Asim Salem, informing him of that “Israel approved the Palestinian request to have a VIP service company to provide transportation to Palestinians upon request,” conditional that it be an Israeli company”. Muhanna added in his letter that “Al-Majd Al-Muqaddasiyya Israeli Company is the only company approved by Israel and Jordan to provide VIP services to citizens who wish to purchase the service.”

Conclusion: conditions specifically designed for a particular company... and Linking licensing to prior Israeli approval as an onerous condition ensures the exclusion of any potential competitors.

In 2023, Decision No. (1) was issued to regulate the operation of VIP transport in Palestine. Paradox revealed: instead of the decision being issued first, i.e., prior to implementation, “Al-Majd Co.” was operating for years in violation, and then a tailored decision comes specifically to fit this existing reality. Hence, ‘Al-Majd’ is granted a “VIP” operating license, to become the only company of its kind in the WB, in accordance with the above decision.



Apparently, the entire system was established to rectify an existing violation, not to regulate an open sector. More dangerously, is the fact that all of this happened with the support of influential people within the Palestinian Ministry of Transportation and the Border Crossings Authority, to ensure the company operates at the most vital crossing points.

In 2024, with the arrival of the new minister Tarek Zaarab, Magdy Nassar submitted an application to obtain a taxi office license to operate at the crossings, with the aim to increase the number of vehicles operating within the VIP service, and to circumvent the decision of limiting their number to five only. The ministry granted Nassar a new license for a tourist vehicle rental company, on the same commercial register as the VIP transport company, with the condition to be “rented with a driver”. This procedure was based on an illegal system established by the ministry itself, in an attempt to legitimize its illegal action that combines two professions in the field of transport and communications, (VIP transport and rental), on a single commercial register. This is in addition to the prohibition of renting tourist vehicles with a driver.





Clearly, licenses granted to Al-Majd Company are in violation of the law and policies set by the government, and indicate to suspicion of favoritism, cronyism, and bias, based on Article No. (1) of the Anti-Corruption Law. These are actions that explicitly fall within the crimes criminalized by law, and if they were executed in exchange of any favors, their danger is multiplied. For example, if favoritism, nepotism, and preferential treatment were not free of charge, they would fall under suspicion of corruption, which is bribery, according to the Anti-Corruption Law. Noting that the respiration may not necessarily be money, but in the form of moral benefits or loyalties, etc., which broadens the circle of suspicion to include indirect forms of corruption.

According to the legal reading, the case involves three parties: the MoTC, the Borders and Crossings Authority, and Al-Majd Company (private sector), which places the responsibility within a shared framework between the public and private sectors.

It is worth noting that the present government policies are congruent with the draft right to access information law, published on the legislation platform of the MoJ, allow the AG to disclose information related to major corruption cases. However, the lack of publication, except in rare case, provides opportunities for speculations regarding the private sector's offerings of large amounts of money to the aforementioned government entities, hence reinforcing suspicions rather than dispelling them.

Moreover, the continued absence of transparency and accountability in such cases requires further disclosure and investigation into them, since they are a prominent example of the concept of the marriage between power and capital. And, "in the event officials in the ministry and commission obtained personal benefits, the act becomes a case of suspicion of abuse of power and or exploitation of public office"; actions that entail criminal liability and are punishable by the anti-corruption law.

- **Israel's management of the Gaza Strip crossings during the genocide war produced organized corruption**

The occupation's control over entry points in the GS and its management resulted in multiple forms of corruption. It also produced a corrupt and complex environment of internal and external extortion, by providing fertile ground for bribery and blackmail leading to economic distortions and systematic corruption in the humanitarian work sector; summarized in following manifestations:

1. Emergence of corruption networks: the occupation's created chaos in the GS contributed to the emergence of organized corruption networks linked to transporting and shipping of goods to the GS. This was the result of the occupation's closure of crossings and strict restrictions on the movement of goods and aid to the GS. As Israel alone determined the traders that have the exclusive right to bring goods into the GS, hence giving them monopoly over goods and merchandise including raising prices to an unrealistic level.

Furthermore, this monopoly forced the rest of the traders to pay commissions (rents) to these traders in order to bring in their goods through the crossing. 'A'ed Abu Ramadan, Director of the Chamber of Commerce in Gaza, points out that in monitoring the amounts paid as commissions to these merchants, to coordinate entry of goods, is nearly \$330 million.

Investing in war merchants has always been an important tool for the occupation with the aim to restructure business and businessmen in the GS. That is where Israel selected this group of businessmen to be the dominant economic force in the GS, who benefited from



the exclusive privileges granted to them, hence becoming the main controllers in the GS markets.

2. **Increase in wasta and nepotism:** Contracting with some transport and shipping companies that were granted exclusive rights to transport goods and aid into the GS contributed to the increase of favoritism and nepotism in these operations. This is due to the absence of legal regulations, and the family/tribal composition nature of these companies.
3. **Financial embezzlement and misuse of funds:** The protective measures set up to guard the aid from being stolen, formed fertile grounds for embezzlement, theft, and smuggling of that aid into the markets. The “security” situation imposed by the Israeli occupation during the genocide, along with the absence of protective security agencies, led to paying huge amounts money to unregulated security companies, who are family security firms that encouraged stealing the aid and selling it later.
4. **Lack of transparency:** This is due to the deliberate refusal of the occupation authorities to publish the standards and mechanisms used in bringing goods and aid into the GS. It is also due to the absence of published periodic reports on the quantities and types of aid entering the Strip.
5. **Absence of effective supervisory mechanisms:** This is one major problem that intensified during the war, caused by Israel’s refusal to allow any Palestinian oversight body to manage and document entry and exit operations on the crossings. And since there’s no written rules obliging Israel, local and or international partners to commit to clear standards concerning the entry of goods or aid, fertile grounds for improvisation, favoritism, and discrimination in aid service provision was created. The Chamber of Commerce pointed out that the process of goods’ entry into the GS is in fact according to the traders’ wishes and not based on the needs of the market and its priorities.
6. **Increase in bribery and abuse of public funds:** The absence of a Palestinian body to regulate the relationship between merchants and international institutions provided some brokers the opportunity to manipulate and accept bribes from workers in the transport sector.

It can be concluded that manifestations and practices that emerged under the occupation’s administration of the GS crossings have created a fertile and multifaceted environment for corruption, in which all factors have intertwined to form complex corruption networks that are difficult to dismantle in the Palestinian context.

The occupation authorities’ management of the GS crossings has undermined the systematic national efforts to combat corruption. As it contributed to the spread of various forms corruption due to its normalization of behaviors associated with bribery, favoritism, and unlawful discrimination in obtaining resources and services, which produced a parallel economy based on the privileges associated with connections or wasta. And instead of serving as a point for enhancing the rule of law and governance, crossings turned into gateways for globalized corruption, fueled by the occupation policies, as well as the internal security and administrative dismantling. It is one of Israel’s goals of its genocide war on the GS.

These Israeli practices exposed the weakness of anti-corruption efforts in light of the basic sovereignty tools, both economic and administrative, such as the management of borders and crossings, remaining under Israeli control as the occupying power, in addition to using it as a means to create internal dependencies, and to undermine any national and comprehensive structural reforms.

• **Shari’a Judiciary**

Although the Palestinian Shari’a judiciary enjoys a relatively organized legislative framework, specifically with the issuance of the Decree-Law No. (8) of 2021, which explicitly stipulates its independence and prohibits interference in its affairs, and establishing internal control structures, such as the Judicial Inspection Department, and systems for disciplinary accountability. However, it is not independent in carrying out its functions due to the subordination of the Chief Justice





The existence of multiple judicial authorities has weakened the authority of the judiciary and increased the cost of its administration.

Bureau and the Shari'a Judiciary Council directly to the head of the executive authority instead of the High Judicial Council. This undermined the principle of separation of powers, affected the independence and effectiveness of the Shari'a judiciary, and negatively impacted the integrity of governance. Furthermore, the system is affected by the concentration of powers in the hands of the Chief Justice, who combines judicial, administrative, and executive positions, amid a clear absence of accountability. This is in addition to weakness in effectiveness, integrity, and transparency, due to the absence of regular publication of budgets, annual reports, and administrative decisions. Also, due to in-activate internal and external oversight tools, lack of disclosure of the mechanisms and procedures for appointments, especially for the position of Chief Justice, as it is carried out without a standard job description, or recommendation from competent authorities.

Previously, the SAACB report recorded financial and significant violations concerning the Shari'a judiciary, including areas of employment, bonuses, procurement, and the use of government vehicles in addition to the absence of an updated financial and administrative system. This weakened its efficiency and exacerbated the risks of mismanagement and conflicts of interest, which calls for radical legislative and institutional reforms to strengthen integrity, transparency, accountability (ITA).

- **Integrity, transparency, and accountability in the work of the central Zakat committees in the WB and the effectiveness of their role.**

The Central Zakat Committees (CZC) are considered the main institutional body that collects Zakat funds, aid, and donations from Palestine and other local and foreign sources and distributes them to those entitled. These committees operate in the WB under the umbrella of the Ministry of Awqaf and Religious Affairs (Awqaf Ministry). The General Administration of the Zakat Fund in the ministry is responsible for supervising and monitoring its operations. In the WB, there are 14 central committees, 36 independent Zakat committees and 7 local committees. The legislation regulating the work of these committees was approved by the Awqaf Minister and not by the Council of Ministers, which was published in the local gazette. And although the internal regulations of the Zakat committees indicate to promoting ITA, the documents lacked many measures that enhance ITA principles and values, such as: policies and mechanisms to prevent conflicts of interest, gift acceptance regulations, and financial disclosure procedures. In addition, the Zakat committees' relationship with the state's institutions and their organizational structure is ambiguous due to the unclear relationship of the Awqaf Ministry with the government⁶⁵.

- **Weakness of the transparency system in the management of the Pension Fund Agency and its relationship with citizens**

Although it's obligated by law, the PFA has not published its annual and quarterly reports, nor did it announce about its investment managers, their selection mechanisms or the basis for rewards and commissions. In addition, it did not provide details on its risk management strategies, all of which adds up to a disturbing decline in disclosure. Moreover, its website has not been updated regarding investment since 2014, nor does it contain any data regarding related parties or the loans and facilities provided by the agency within its investment operations.

On the other hand, the Agency's relationship between it and the public has also declined over the past years, as it no longer used the media to issue statements, updates, or results of its investments. And although the law guarantees members the right to access their account information, bureaucratic procedures make it difficult to obtain, in addition to the non-activated electronic portal. This widens the trust gap between the Agency and the public, and makes members unable to follow the fate of their money.

Moreover, the Agency also does not publish data related to investment lists, their evaluation, or related risks. which means the absence of a declared and clear investment policy. This provides

⁶⁵ AMAN 2025. Integrity, transparency, and accountability in the work of the central Zakat committees in the West Bank and the effectiveness of their role.

Observed on: 11/9/2025: Integrity, transparency, and accountability in the work of the central Zakat committees in the West Bank and the effectiveness of their role.

for opportunities and risks of conflicts of interest, and limits the investment committee's ability to do its tasks. And although there are board members with experience, the report did not find enough to ensure the protection of investments from the impact of some members' relationships in companies associated with the Agency. This is in addition to weakness in implementation of the Code of Conduct, absence of approved conflict of interest disclosure forms on the Agency's website, or within its internal procedures, which is considered one of the most prominent weaknesses observed.

The President receives the final part of the Palestinian Authority for 2024





SIXTH: RECOMMENDATIONS

To promote political integrity and ensure an effective accountability system, the report recommends:

To ensure an effective accountability system for the executive authority that guarantees peaceful transfer of power, justice, equal opportunities in elections, appointments, and access to decision-making positions, the report recommends the following:

- Subjecting all presidential decrees that have a direct impact on the form and nature of the political system and on governance, to a wide national discussion to include representatives from: the political forces, civil society organizations (CSOs), legal and human rights experts, women and youth.
- Under the supervision of the Central Elections Committee (CEC), conduct a unified and comprehensive presidential and legislative general elections in the West Bank (WB), including Jerusalem, and in the Gaza Strip (GS), as quickly as possible in accordance with the law, hence ensuring citizens' right to vote and run for office. Moreover, it is essential to cancel any and all arrangements, legislation, or decisions that would restrict citizens' participation or reproduce the existing political reality under the title of reform.
- It is vital to ensure commitment that explanatory memoranda for all draft laws are published prior to issuance, where justifications and objectives are made clear and in plain language that allows understanding them and examining the reasons and justifications stated.
- It is necessary to adopt the unified Palestinian legislation and structures as a legislative and institutional reference framework for Palestinian officials and workers in the GS. This is to prevent the Israeli policy from being realized, which does not wish stability for the GS, and seeks to maintain the state of chaos, opportunities for war, and the separation of the GS from the WB.
- The government must continue forward with its approach of adopting employment systems based on the principle of equal opportunity, and fair competition according to efficiency and objective criteria (merit, fairness, and competence) in filling positions. To also subject heads of non-ministerial institutions to the same principle in order to prevent politicization of public service.
- Issuing the executive regulations included in the Service Law in the Security Forces of 2005, especially those related to the financial and administrative aspects. This is to apply the regulations and conditions contained to appointments and promotions in the security sector. It is also to prevent inflation of the number of officers compared to the number of soldiers within the sector; limit the security sector's expenditures compared to other social sectors, and strengthens accountability mechanisms at work in terms of holding its officials and employees accountable.
- Approving the formation of a national committee for governance quality to examine the integrity of appointments of candidates for high positions (civil and security), including ambassadors, consuls, and heads of diplomatic missions.

Regarding transparency, community participation, and avoiding conflicts of interest:

- Issuing the Right to Access Information Law and regulating the management of public administrative records including mechanisms for archiving and preserving them, which is in-line with the principle of transparency in respecting citizens' right to access public information. This is necessary for their participation in shaping policies and making decisions in the management of public funds.
- To ensure enhancing transparency and providing information related to public affairs, the government must expand its scope of openness with CSOs to include all policies and public sectors, specifically fiscal policies, public budgets, and security policies.

- Establishing mandatory institutional mechanisms for public consultations with CSOs during preparation, reviewing, and evaluating stages of public policies. This ensures active rather than formal participation.
- In implementation of the Palestinian Companies Law on the prevention of conflicts of interest in the private sector, the Cabinet must issue a regulation based on Articles 20, 21, and 172 of the Companies Law Decree No. (42) of 2021, in order to enforce the principle of no conflict of interest and its disclosure when it occurs. Also, to activate related clause in the Code of Corporate Governance in Palestine in this regard, including disclosing the name of the real owner of the company.

Regarding enhancing the effectiveness and comprehensiveness of the accountability system, particularly the official oversight of the activities of public authorities and international institutions:

- Strengthening the independence of official regulatory institutions by preventing the executive authority from interfering in the investigation processes of corruption cases.
- Completion of the government plan to review, rationalize, and correct the conditions of non-ministerial public institutions by: determining their reference authority, and ensuring that accountability mechanisms are in place.
- Strengthening the official and community oversight role by subjecting international institutions, operating in the WB&GS, to accountability by providing periodic reports, in addition to obligating them to abide by the principles of transparency in their services provision.
- It is necessary to prepare a unified complaints system that is LGUs specific, in collaboration with: the General Administration of Complaints at the Council of Ministers, the Municipalities Development and Lending Fund, and the LGUs General Union.
- Adopting a clear and comprehensive concept of accountability in public institutions by submitting periodic reports regarding the work progress in the institution or ministry. The reports must elaborate on officials' implementation of tasks assigned to them and key decisions taken by them, including justifications and their readiness to bear responsibilities for their decisions.
- It is necessary to prepare an instruction guide that clarifies the form and content of the annual reports issued by non-ministerial public institutions as well as a mechanism for accountability regarding their results.

Regarding the monitoring and activation of integrity values and codes of conduct:

- Cancellation of the security clearance requirement to obtain licenses and hold positions, in adherence to the principle of constitutional equality stipulated in Article (9) of the Basic Law. Also, in compliance with the rulings of the Supreme Court of Justice issued in 2012, which prohibit discrimination between citizens in obtaining public services, holding jobs, and appointments and promotions in the public service, or in issuance of official and private documents for citizens.
- Call on the PCMA to prepare a governance code for unlisted companies.
- Demand that the government amend the Cybercrime Law's provisions, especially those related to restricting freedom of expression.

Regarding combating corruption

- Emphasizing to the judiciary (the Judicial Council and the Public Prosecution) that the Prosecution is an integral part of the judiciary. Also, that interference in its work must be prohibited, in-line with Article (2) of the Judiciary Law No. (1) of 2002 and its amendments, which guaranteed the independence of the judiciary (judges and prosecutors), and prohibited interference in the judiciary and Prosecution or in matters of justice in general.





- The Prosecution adopts a clear and systematic policy of openness towards CSOs by improving means of partnership, and consultations in developing public policies and enhancing social accountability. It must also make available (i.e., publish) data on corruption crimes' cases it addressed, such as their: nature, type, job status of the suspects, and entities investigated.
- The High Judicial Council should take measures and actions to expedite the adjudication of cases pending before the Corruption Crimes Court and the Courts of Appeal and Cassation, in order to prevent senior corrupt officials from escaping punishment, which will also limit accumulation of files, and the disruption of the principle of accountability, hence enhancing citizens' confidence in the judicial system.
- The ACC and Prosecution must adhere to provisions of article (25) of the Anti-Corruption Law No. (1) of 2005, which obliges the Commission to refer corruption cases to the judicial channels, and to forbid its management, closure, or liquidation through any parallel arrangements outside the jurisdiction of the Prosecution and the competent judiciary.
- To follow up and evaluate the national strategy for promoting governance and combating corruption: It is essential to work on institutionalizing a unified monitoring system for the executive plan of the Strategy to enhance governance and combat corruption. Where this system specifies the mechanism for collecting data in a standardized manner for the form and content of the periodic reports that must be submitted by the implementing entity to the ACC. The ACC then prepares a comprehensive report on the progress of the plan's implementation, including activities implemented and those that were not, while specifying the reasons and challenges, in addition to providing proposed solutions and recommendations to address that. After which, the ACC submits the report to the independent national team. This system, in its integrated form, will work to achieve the objectives of the Strategy and measure its success at the national level.

Regarding crisis and disaster management: the government is required to:

- Adopt a general national policy for risk and disaster management, and enhance its role in preparedness, response, and supervision of its implementation. This is feasible through providing clear policies of the roles and responsibilities of parties involved, and by enhancing the integration between formal (governmental) levels and local components. And definitely not to be content only with the traditional central role of the government, which is based on governmental committees, governors, security agencies, and, at times representatives from the Fatah movement. This is achieved by enabling communities and LGUs to be key actors in mobilizing local potentials and resources, and organizing volunteer work; also, by enhancing participation of CSOs, in addition to political parties and factions, which will raise readiness and improve response efficiency.
- Demanding that the government adopt a general policy to deal with emergency situations related to relief and the empowerment of LGUs in cooperation with CSOs; to confront attacks imposed by the occupation and its colonizers, and also to deal with crises and disasters; by adopting decentralization mechanisms and providing their requirements.

In regard to strengthening the implementation of the government reform agenda and entrenching the principles of integrity and accountability

Given the ongoing political, economic, and institutional challenges facing the Palestinian public administration and, as revealed by the report, the slow implementation of a number of announced reform interventions, AMAN confirms that the success of any reform process doesn't only depend on preparations of plans and due documents, but rather, on the presence of a genuine political will that ensures implementation, monitoring of results, and holding those in charge of the process accountable. Based on that, AMAN alerts to the necessity of dealing with the government reform agenda as an ongoing national priority aimed at promoting integrity, transparency, accountability, raising the efficiency of public resource management and improving the quality of services provided to citizens, through:

- Providing a clear and binding political commitment from the highest levels of decision-making towards the implementation of the reform agenda. And to also ensure its continuity without

being subject to circumstantial considerations or political and administrative changes.

- Approval and publication of an updated executive plan for the reform agenda that includes clear objectives and measurable performance indicators, as well as precise determination of responsibilities, roles, and expected outcomes.
- Completing the review and development of the legislative and regulatory system related to reform; ensuring alignment of laws and regulations with the principles of good governance; closing the gaps that hinder the promotion of integrity, combating corruption, and improving institutional performance.
- Conduct job and institutional reviews for ministries and public institutions with the aim of benefiting from the results for: restructuring these institutions, developing work systems, improving human resource management, and enhancing efficiency and effectiveness in service delivery.
- Strengthen the independence and integrity of appointments in the public service and leadership positions; adopt standards of competence, merit, equal opportunity, and transparency in filling public positions.
- Provide the necessary financial, human, and technical resources to implement reforms and link reform interventions with public budgets and sectoral plans to ensure their feasibility and sustainability.
- Ensure transparency and consistent disclosure of progress made in implementing the reform agenda by publishing periodic reports that illustrate achieved activities, challenges facing implementation, and the reasons for any delays if any.
- Enhance the role of official oversight institutions and empower them to monitor the implementation of reforms.
- Engage CSOs, the private sector, trade unions, universities, and experts in designing reforms, monitoring their implementation, and evaluating their impact, in ways that enhance community oversight and uphold the principles of partnership and accountability.
- Adopt independent mechanisms for monitoring, evaluation, and impact measurement to ensure that reforms are reflected in improving public services, enhancing the efficiency of public spending, and strengthening citizens' trust in public institutions.
- Give priority to reforms related to public finance management, public procurement, digitization, and government services, considering them among the most impactful areas on public administration efficiency and in reducing opportunities for corruption.
- Publish results of the reforms and related evaluations to the public periodically. This engrains citizens' right to know and enhances social accountability regarding the extent by which the government adheres to its implementation commitments.

AMAN believes that any real and sustainable reform must be based on transparency, accountability, the rule of law, and community participation. AMAN also believes that the success of the reform agenda is measured by the extent to which it impacts the lives of citizens, the quality of public services, and the efficiency of public resource management.



