



Activity Report

2012

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Letter from the Chair

Dr. Hanan Ashrawi

Here we are completing a year and starting another, determined that the State of Palestine must be a pioneer among its neighbors in good governance, based on democracy, protection of human rights, public freedoms, transparency, as well as wide and active participation of citizens in oversight, accountability and combating corruption. With the upgraded level of representation of the Palestinian people at the international level, realizing this model becomes more important and urgent, especially amid the exceptional circumstances at the national level, with the continued division in the political system, and the continued Israeli expansionist occupation that enjoys impunity at the international level.



Last year constituted an important Benchmark in the history of the Palestinian people, as the local elections were held in the West Bank after a delay of five years. We hope that these elections contribute to enhancing transparency and accountability in the local councils.

In this statement, I shall focus on two major achievements for AMAN during 2012, the first is at the national level, and second is at the institutional level; while the report shall elaborate on the many other achievements.

At the national level: AMAN made several achievements, most notably the Government's response to AMAN recommendations by making several decisions and instructions that promote an environment of integrity and transparency in the public administration, including the Government's decision to discontinue implementing the requirement for security clearance; the government's decision relating to the work mechanism of the ministerial administrative committee regarding senior promotions; and the Government's approval of a system that provides decent living for prisoners. On the other hand, some progress occurred on regulating the civil service sector, particularly regarding appointments, development of placement and a tenure system on organizational structures and the completion and approval of the Code of Conduct for public employees. In this regard, AMAN signed a memorandum of understanding with the General Personnel Council on implementing an awareness program for the Council's staff and public institutions about the Code. On another level, AMAN played a major

role in monitoring local elections and receiving citizens' complaints, which urged the government to issue instructions demanding that public officials and employees refrain from interference in election campaigns of candidates, while the Central Elections Committee issued instructions that banned the use of mobile phones at poll stations.

During 2012, AMAN continued strengthening partnership and cooperation with governmental institutions, most notably with security services, who expressed their desire for strategic joint action with AMAN. Moreover, cooperation continued with the ministries of Education, Islamic Endowments (Awqaf), Interior, Social Affairs, Finance, as well as the General Personnel Council, at which AMAN implemented a comprehensive awareness program targeting over 1900 public employees to develop their capacity about the definition of corruption, establishing a system to combat corruption and integrating the values and conduct stipulated in the Code of Conduct in the life and systems of these institutions. At another level, AMAN, in cooperation with the Government, launched online instructions and information for citizens' assistance to services provided by the ministries. AMAN also published the Anti-Corruption Manual for humanitarian operations, in cooperation with Transparency International (TI) and the Ministry of Social Affairs, to improve citizens' access to information on public services and enhance transparency and integrity in the management and distribution of humanitarian aid. To achieve this goal, AMAN cooperated with the local councils to develop codes of conduct for 15 local councils in the West Bank and Gaza Strip.

AMAN continued focusing on good governance in partner NGOs, through their engagement in the Good Governance Certificate program for non-governmental work, which had an impact on developing the governance systems of some NGOs, by adopting structural changes and effective work policies and procedures. To mobilize and motivate the youth to engage in anti-corruption efforts, AMAN attracted a large group of online bloggers and writers as well as social media networks, built their capacities and developed a code of conduct for them, which culminated in launching the "bloggers against corruption network".

Internally, and in a step aiming at institutional development and strengthening impact, efficiency, effectiveness and sustainability, AMAN conducted a self-evaluation of its institutional capacity, using OCAT tool developed by TI. It implemented an integrated capacity-building program, including establishing and developing a managers and advisers team to broaden the decision-making process, preparing a young collective leadership in addition to the Board, and starting the transition towards the results-based management. The 2013-2015 strategic document, the results chain and key performance

indicators were developed. The organizational structure and relevant systems are currently being developed in accordance with the new management approach, in addition to a monitoring and evaluation system that provides regular data and information to monitor success in achieving results.

AMAN's work has not been easy in 2012, as it faced several challenges, partly because of the difficulty in obtaining official information amid the absence of access to information legislations and the poor traditions and mechanisms of accountability, especially in local councils, which impeded some pertinent planned interventions. AMAN suffered from the sense of competition which some officials at the Anti-Corruption Commission maintained towards NGOs, and which adversely affected cooperation and the complementarity of roles in support of the national efforts against corruption.

Finally, I express my deep appreciation to the members of the General Assembly and the Board, as well as the executive and technical teams for their efforts and professionalism, and for the achievements. I also thank all our partners, particularly the NGOs and the youth groups who implemented creative initiatives against corruption. I would like to also thank all official institutions that cooperated with AMAN; the international partners for their continuous support, particularly AMAN's core program funders: the governments of Norway, Netherlands and Luxembourg; the Arab work networks; the researchers and trainers who worked with AMAN, for their cooperation and responsiveness with the Coalition's activities.

Activities of the Board and General Assembly

Five Board and two general assembly meetings were held during 2012, resulting in several decisions, recommendations and outcomes that largely promoted the institutional and programmatic roles of the Coalition, most notably:

Institutional:

1. Commitment by the executive managements of the Coalition member institutions to pay 2012 annual membership fees.
2. Addition of four new General Assembly members, two from the West Bank and two from Gaza, in accordance with articles (7, 9 and 12) of the Bylaws, bearing in mind that individual membership in AMAN has been enabled upon the request of the membership committee at TI, as AMAN's membership had previously been restricted to institutions. Other membership applications have been deferred until next year.
3. A new board, consisting of nine members was elected during the General Assembly meeting on 25 June 2012, followed by a board meeting to allocate main positions. A new member, Ms. Andaleeb Odwan joined the Board representing Al-Meezan Center, while Dr. Mohammad Abbas Abdul Haqq was re-elected as a representative of the Arab Thought Forum.
4. Addressed the competent authorities to request the accreditation of the newly elected board until 25 June 2014.
5. Addressed the competent authorities to accredit new Board members as signatories for AMAN financial transactions (Chairperson, Treasurer, Secretary and Vice-Chairperson), so that the Secretary or the Vice-Chairperson shall substitute the Chairperson in his/her absence.
6. Approved 2011 administrative and financial reports.
7. Updated 2012 disclosures of financial status of board members and published them on AMAN website.
8. Decided to contract Ernest & Young, asserting the need for the rotation of the auditing team for AMAN.

9. Asserted the continued commitment of AMAN teams, including the General Assembly, Board and the executive towards transparency in work, so that its management, policies and teams become a model for NGOs.
10. Stressed to the executive management the importance of developing AMAN's activities with the media, to activate media engagement in combating corruption and improve the visibility of AMAN activities and achievements in all forms of the media.
11. Thanked AMAN Executive director for the regular, sufficient and timely administrative and technical reporting, and for the clear and professional information provided to the Board about AMAN achievements and challenges.
12. Submitted a brief, rather than detailed report about the results of the employees performance evaluation, as information on employees was deemed personal, especially that the Board trusts the professionalism and objectivity of the evaluation tools and the integrity and transparency of the executive management.
13. The need for the executive management to notify Board members about AMAN invitations to participate in external events in a timely manner to enable such participation.

Programs:

1. AMAN signed two project agreements: the first is "Empowerment and capacity Building of Civil Society Organizations at the Institutional and Organizational Levels and Building Anti-corruption Networks in the Middle East and North Africa; and the second is "enhancing the role of civil society and citizens in holding the government accountable and to be more responsive to their needs".
2. Signed a memorandum of understanding with the General Personnel Council on an awareness campaign on the Code of Conduct and combating corruption.
3. Signed 12 partnership and support agreements with NGOs in the West Bank and Gaza Strip to implement public awareness campaigns about corruption and combating it.
4. Stressed the role of the Legislative Council (PLC) in the review and approval of the general budget

and in holding the Executive authority accountable, with continued community oversight over the transparency of the budget, to preclude the use of AMAN by the Executive to evade its responsibilities towards the PLC.

5. Demanded that the Anti-Corruption Commission (ACC) sets and publicizes clear criteria about the corruption files it is pursuing, to build the trust between citizens and ACC.
6. Asserted AMAN commitment to provide an objective legal opinion to those who request it, including senior officials referred to the Anti-Corruption Prosecution.
7. Stressed the need for the prior notification of the Board about AMAN investigative reports before publishing and of hearing sessions before convening, so that the Board is informed about details and can take the necessary measures.
8. Issued a press release in support of AMAN and the Commissioner, following the recent attacks against AMAN in general and the Commissioner in particular launched by some parties. In this regard, the Board expressed its high confidence in AMAN and the Commissioner.
9. Sought to issue an objective report about the integrity system in the Palestinian Authority (PA) to rebut the false allegations of international parties, particularly the U.S. Congress against the PA.

Local, Regional and International Networking

1. Several General Assembly and Board members participated in various local activities held by AMAN, such as the strategic review workshop, the hearing sessions, and reports, studies and advocacy campaigns of AMAN and its partners. They also communicated with stakeholders, such as the Government, the Judiciary, control and oversight bodies, local councils and NGOs.
2. Participation in regional and international conferences: Three Board members were recommended to participate in the International Anti-Corruption Conference held last November in Brazil; Round Table discussion, hosted by TI-S on community accountability and held last October in Jordan; a workshop on combating corruption in the private sector held in Kuwait last December.
3. The Board held coordination meetings with NGOs to reach agreement and consensus about establishing an entity to grant NGOs good governance certificates. The Board Chairwoman also

headed the 2012 Integrity Award Jury meeting.

4. The Board held regular meetings with AMAN donor coalition; two meetings attended by several Board members were held this year to discuss recent developments in anti-corruption efforts in Palestine, major AMAN outcomes and learnt lessons.
5. Stressed Ensuring that the participation of AMAN Commissioner, Dr. Azmi Shuaibi in the national dialogue committee regarding the current government financial crisis is in his personal capacity, and not as a representative of the Government or AMAN; taking into account that any future participation does not conflict with AMAN's perspectives or stands.

AMAN's External Environment

External factors continued to influence AMAN work in 2012. Regarding the legislative environment, the decision of the Council of Ministers (COM) in April 2012 to cancel the requirement of the security clearance for appointments and licenses had a positive impact on alleviating favoritism and nepotism based on political affiliation and reduced political corruption on which AMAN had focused in early 2012.

Furthermore, the Presidential Decree No. 5 for the Year 2012, about establishing the ministerial committee of self-evaluation for the implementation of the United Nations Convention Against Corruption (UNCAC), the 2012 COM Decision on the work mechanism of the permanent ministerial administrative committee on senior promotions, the COM decision on the criteria of promotions and the adoption of the Code of Conduct for public employees and its wide dissemination in November 2012, all shall positively impact PA integrity and transparency system, provided there is compliance and follow up of implementation.

Nevertheless, the delay in approving the regulations of the Anti-Corruption Law for the Year 2005, particularly the regulation on whistleblowers protection, had an adverse effect on AMAN work, because whistleblowers refrain from reporting corruption in fear of possible retaliatory penalties, which indeed happened in some cases, such as the expulsion of some good faith informers.

Lack of approval of the Access to Information Law, and related regulations or instructions clarifying the "concept" of what is public records, and access to that information remains detrimental to the principles of transparency in the public domain, as AMAN received several complaints about public employees abstaining from providing public information, particularly about competitions and procedures of public appointments.

Lack of clear instructions about prosecuting and punishing cases of misuse of public vehicles adversely influenced the effectiveness of the AMAN-led relevant campaign. A case in point are the security apparatuses, with more than four thousand vehicles under their service that were not included in the government's decision issued in August 2010, calling for withdrawal of excess governmental vehicles from employees and allocating few exclusively for work purposes. This number is humongous in comparison with the two thousand civilian vehicles that were also not included in the mentioned government's decision and the supporting decision issued by the Supreme Court in November 2010 in that regard.

Regarding the political environment, the UN Non-Member Observer status for Palestine shall definitely have a positive impact on combating corruption, as it shall enhance the potential for the official accession to UNCAC, and the consequent need to adjust Palestinian policies and legislations in line with the accession requirements.

Moreover, the two stages of local elections constituted a significant entry point to activate accountability mechanisms, as citizens voted for electoral lists according to their electoral programs and pledges. Consequently, an opportunity exists to follow up the implementation of these programs and pledges through monitoring the elected councils and holding them accountable. However, no general elections were held this year, keeping the most important public accountability mechanism dysfunctional.

As in 2011, internal division and conflict over authority continued, amid the absence of the Palestinian Legislative Council (PLC), the most important tenet of the national integrity system, and the absence of its substantial control and accountability role, in addition to its legislative role to complement legislations that promote integrity, transparency, accountability and combating corruption. This has weakened the national integrity system, the core mission of AMAN. The division and the absence of PLC control and accountability towards the Executive contributed to the aggravation of violations, including the frequent summons and arrests of journalists, bloggers and social media activists for interrogations at the Prosecution with charges of slander and libel against Palestinian Authority (PA).

Responsiveness to and understanding of AMAN role increased in 2012, whereby several ministries and public institutions responded to AMAN correspondence and recommendations indicated in reports, and made several interventions that helped promote integrity, transparency and accountability in the management of public affairs and public money.

Some official parties did not cooperate with AMAN, which constituted a challenge and a hurdle that impeded its ability to follow up the received requests for assistance and inquiries. Some ministries

did not respond to AMAN correspondence in this regard, while other official parties dealt with AMAN correspondence negatively, claiming it included direct accusations, despite the clear explanation in AMAN letters that the identified claims belonged to the complainant, and that AMAN by no means adopted them.

Finally, AMAN did not sign a memorandum of understanding with Anti Corruption Commission (ACC) as had been agreed in 2011 for reasons pertaining to ACC. The relations between AMAN and ACC were sometimes tepid because of may be described as ACC sensitivity towards cooperation with AMAN in fighting corruption. ACC neither acknowledged AMAN expertise in fighting corruption, as it was not a main partner with ACC in the National Anti-Corruption Plan, nor took AMAN's comments into consideration upon developing the plan, to come out with a harmonious plan, a unified conceptual framework among all stakeholders and clear tools for monitoring and evaluation, and development. ACC did not respond to AMAN correspondence regarding complaints AMAN had referred to ACC, to maintain confidentiality of gathered information, as they claimed, and this embarrassed AMAN with the complainants. Furthermore, AMAN received some complaints against ACC and its delays in addressing some complaints. This constitutes a major challenge for AMAN.

AMAN's Internal Environment

AMAN management is committed to providing the staff, its most important resource, with an enabling environment. The Coalition's management focused on enabling all employees to accomplish professional and personal achievements, through participating in local and international conferences, workshops and training programs that build their knowledge and capacities in combating corruption. Moreover, AMAN adopted enabling policies and procedures in its administrative bylaws that motivate employees to continue higher education. Four employees have enrolled in Masters Programs, including two female employees, who had graduated during work. AMAN also contributed to raising awareness towards the Coalition's Code of Conduct, through implementing several initiatives promoting professional conduct, most notably rotation among employees of monitoring the implementation of the Code of Conduct. This initiative culminated in honoring three distinguished employees during 2012.

During 2012, AMAN management adopted a strategy of empowering and building its own institutional and human capacity. It adopted a results-based management approach to achieve the desired

developmental results and changes, focusing on monitoring implementation and measuring progress of the planned interventions in achieving results, and taking corrective and preventive measures to control and improve performance, efficiency, and to maximize accountability, hence enhancing AMAN impact and status in the Palestinian society.

The Administrative department supervised the institutional and human capacity building process and succeeded in the following achievements:

1. Implementing a development program to evaluate and develop AMAN institutional capacity:

In an effort to develop its capacity and effectiveness, AMAN conducted a self-evaluation of its institutional capacity, with TI Organizational Capacity Assessment Tool (OCAT), and the assistance of an external British facilitator. Following the analysis of the findings of the self-evaluation, AMAN identified the main challenges, and developed various ideas to address them and maintain and sustain effectiveness. Three training programs implemented by the British expert with the support of TI followed the evaluation process, addressing several topics including: building the leadership skills of the senior management, employee motivation and delegation of authority skills, and phases of decision-making and conflict-resolution.

2. Contracting a local consultancy firm to implement the results-based management:

AMAN contracted a local consultancy company, Al-Sahel for Institutional Development and Communications, to help develop its systems and procedures in line with the results-based management approach. As a first step, AMAN, with the assistance from the consultancy firm, developed its 2013-2015 strategic document in line with the new approach, identifying the results chain in the program and performance indicators. The organizational structure was developed to clarify channels of authority, technical support and coordination among staff.

3. Developing channels of communication between AMAN teams in Ramallah and Gaza offices:

The Ramallah office meeting room was furnished, and the Ramallah and Gaza meeting rooms were equipped with an electronic video conference system to strengthen communications and enhance the workplace efficiency. On the other hand, AMAN improved the internet connection and introduced "Bisan", new accounting software to improve efficiency.

4. Implementing training programs for various employee groups at AMAN to improve efficiency and effectiveness:

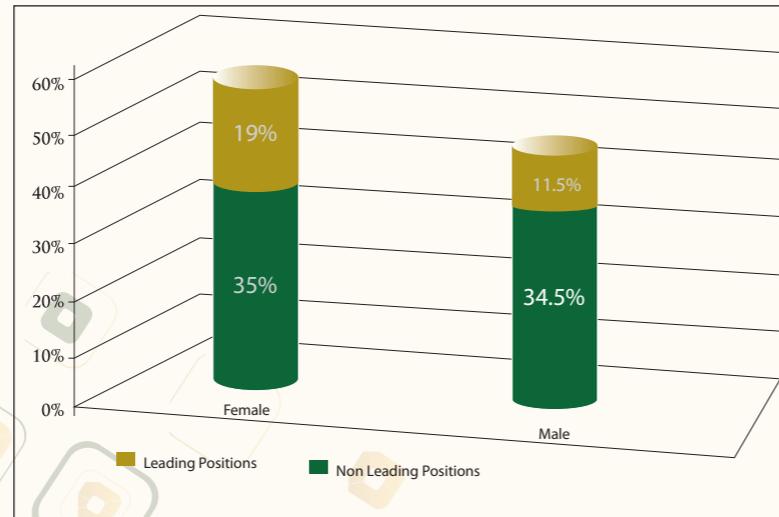
The Human Resources Department implemented an English language training course for nine employees, and another course in Cairo on developing leadership capacity for senior management. Six employees participated in international events and training programs.



Labor Force

Towards the end of 2012, AMAN had twenty six employees in Ramallah and Gaza offices, 23 in Ramallah and three in Gaza. Two employees left and a new employee joined. The staff turnover ratio reached 7.5% in 2012.

The rate of female employees in the executive team reached 54%, compared to 46% of males. The rate of female employees in leading positions within the executive reached 19%, while the rate of males in leading positions reached 11.5%. These rates are in line with AMAN policies of gender mainstreaming, women empowerment and capacity building to attain leadership positions.



Main Activities and Achievements

Strategic objective I: Contribute to establishing an anti-corruption culture.

Specific objective	Outputs	Main activities	Implemented activities
Empower institutions and individuals to engage in the campaign against corruption.	Active participation of the local networks (media, Parliament, NGOs and think tanks) and representative bodies in AMAN activities and events	Parliamentarians were invited to participate in hearing sessions and to discuss reports, studies and draft regulations.	Network members were invited to participate in AMAN hearing sessions to discuss planned AMAN reports.
		Provide logistic support to Parliamentarians against Corruption Network (holding meeting and preparing the section on Palestine in the Arab Corruption Report).	Coordination was made for the participation of the Network members at the meetings of the Arab Parliamentarians against Corruption Network. The Annual Report on Palestine Chapter was prepared and submitted to the Organization.
		Establishing two think tanks on political corruption and security services reform.	Three think tanks (the third on reform of the Judiciary) were formed and three meetings were held based on terms of reference papers that AMAN had prepared earlier on the three subjects.
		Two training courses for university journalists about investigative journalism.	The two training courses were held in cooperation with Al-Quds University and Gaza universities.
		A training course on investigative journalism was held for several journalists addressing service-delivery at local councils.	Training was implemented and two participants produced two investigative reports.

Specific objective	Outputs	Main activities	Implemented activities
		4 awareness meetings targeting male and female preachers and religious institutions were held to encourage them to engage in combating corruption.	4 meetings were held in Ramallah, Nablus Jenin and Hebron, in which 220 male and female preachers participated.
		Two training courses on participatory approach in governance were held, targeting agents of change in local councils and representatives of the civil society.	The two training courses were held in Al-Ram, Jericho, Hebron and Nablus.
		Monitoring local elections, particularly monitoring the integrity, transparency and accountability before, during and after elections.	57 observers were trained on monitoring standards, and monitoring questionnaires were developed, filled and analyzed as part of two reports prepared by AMAN on the "monitoring 2012 local elections" and "integrity and Transparency in the work of the Elections Commission".
		Launch the "Citizenship Campaign" to encourage citizens to fulfill their duties towards municipalities and report any corruption in service-delivery.	The campaign was implemented in cooperation with (Hebron, Nablus, Ram) municipalities, including producing and broadcasting radio spots and developing and distributing awareness pamphlets that raise citizens' awareness about the importance of paying their bills to the municipalities and preserving public property.

Specific objective	Outputs	Main activities	Implemented activities
		Held 4 meetings with ministries with aim of discussing their priorities in regard to the 2013 budgets, and to enhance community contribution before finalizing budgets.	The four meetings were held with the ministries of Social Affairs, Education, and Finance.
	12 projects/ initiatives within the framework of enhancing principles of integrity, accountability systems and principles of transparency in the Palestinian society have been implemented annually by NGOs.	12 partnership agreements were signed with 12 NGOs in the West Bank and Gaza Strip, and projects and activities were successfully implemented.	
	The numbers and capacities of researchers and trainers in combating corruption increased.	Invite researchers and trainers to participate in different AMAN workshops, conferences and activities.	In addition to expanding the circle of AMAN researchers and trainers, AMAN was keen on developing their capacities by inviting them to participate in all its workshops and hearing sessions.
	Concepts of integrity, transparency and accountability in education were incorporated in one booklet.	Preparing and printing a booklet for the youth-9-12 yrs of age.	3000 copies of the booklet were printed and distributed in the West Bank during awareness meetings and workshops targeting teachers and students.

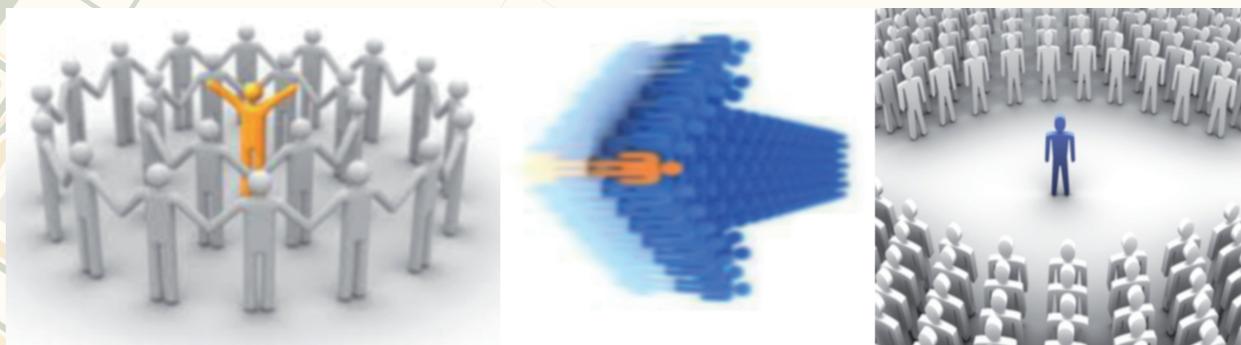
Specific objective	Outputs	Main activities	Implemented activities
		A consultation and evaluation meeting for AMAN activities concerning the role of education in combating corruption was held to develop AMAN relevant plans.	A central meeting was held, during which several issues about the role of education in combating corruption were discussed. The meeting involved an exchange of suggestions, an evaluation of AMAN activities during the previous period and consolidating a set of ideas to launch new initiatives in 2013.
		A television program about the role of education in combating corruption was produced and broadcast, with advertisements published in newspapers about the program and scheduled broadcast.	The television program was broadcast, in cooperation with the Ministry of Education (MOE), and focused on the role of education in combating corruption; it was produced and broadcast at Al-Quds Educational Television, was broadcast six times on local stations and Palestine Satellite Channel and uploaded on AMAN website.
		Educational games and extra-curricular activities were developed (plays, drawings, songs, competitions, stories, support to Summer camps, students projects) to enhance the culture of integrity and transparency.	125 schools and 3000 students participated in a student competition on combating corruption, held in cooperation with the MOE. 16 proposals were submitted, consisting of reports about forms of corruption in service-delivery and misuse of public funds and property. The best three reports were selected and a special ceremony was held to honor the winners.

Specific objective	Outputs	Main activities	Implemented activities
	Youth(youth groups, social media websites, clubs, academics, universities, young leaders in parties and political movement, Summer camps) are active in combating corruption.	7 awareness meetings about advocacy and lobbying skills in combating corruption were held for youth groups and young journalists.	12 awareness and training meetings for the youth, the media, and young activists were held about the role of the social media in combating corruption. Two meetings were held at Palestinian universities for the same purpose in which 285 young men and women participated.
		A training course was held for civil society representatives on monitoring local elections.	Three training courses were held, targeting AMAN staff, integrity committees and observers from the Palestinian Center for Peace and Democracy, in which 90 local observers participated.
	Improved skills and capacities of the Advocacy and Legal Advice Center in providing corruption victims and witnesses with support and legal counseling and increased citizen confidence in these centers.	20 outreach meetings were held to raise public awareness about corruption, its criminal forms, means of combating and reporting it.	17 outreach meetings and three radio episodes were implemented to raise public awareness about corruption, its criminal forms, means of combating and reporting it.
		Receiving and following up complaints received at the Advocacy and Legal Advice Center.	The Center received 752 citizens and followed up 63 cases for citizens.

Specific objective	Outputs	Main activities	Implemented activities
	Holding the annual Transparency Festival including art performances and honoring corruption whistleblowers.	Criteria for granting the Integrity Award and nomination forms were developed.	Criteria for granting the Integrity Award, nomination forms, and methods for the annual announcement by the technical committees were developed. A campaign to encourage institutions and individuals to participate in the competitions was launched. The nominations for the Award were examined by the technical committees and the jury selected the winners.
		The Transparency and award distribution Festival was held in the West Bank and Gaza Strip.	21 nominations were received and winners were honored at the 2012 Transparency Festival.

2012.....Youth is First

During 2012, AMAN dedicated its resources to interpret on the ground its 2012 slogan “Youth is First”. This meant that, due to their importance for the future of any country much less Palestine, the youth it had to be integrated in the battle against corruption hence establishing an anti-corruption culture that can be passed from one generation to another.



AMAN invested heavily in the youth, and sought to channel their latent potential into developing and implementing youth initiatives that motivate all social groups to engage in enshrining the values of integrity in society and to exercise their right to hold their leaders and governments accountable as well as their right to access to public information. Consequently, AMAN developed a set of long-term and short-term impact activities:

Social accountability... partnership in decision making and control monitoring implementation

Social accountability is a form of an accountability system based on involving citizens and civil society organizations in decision-making and developing policies related to managing public affairs and delivering services to citizens. This system starts by allowing citizens to express their opinions and holding officials accountable for their actions and decisions, which requires enabling them to do so and enhancing the right of access to information.

During 2012, AMAN launched a student competition on corruption, targeting the capacity-development of around 200 teachers and 5000 students in implementing social accountability projects, as well as developing the capacities of around 300 journalists and bloggers in the social media and investigative journalism, developing the capacities of 40 members of the integrity committees and observers on local council services on social accountability and launching the competition of youth media initiatives against corruption, which included adopting 11 initiatives, six in the West Bank and five in Gaza. It is worth noting that AMAN heads Palestine Chapter at the Arab Network on Social Accountability (ANSA).

5000 students held the banner of Education against Corruption

5000 female and male Ninth Grade students from 200 schools wrote reports examining the integrity, transparency and accountability in the use of public property, public service-delivery, use and management of public funds and nepotism and favoritism in the administration (appointments, tenders etc...) in the villages, towns and cities where their schools are located. This came after the teachers explained to the students the concepts of integrity, transparency, accountability forms and impact of corruption.



The jury was amazed at the accuracy and depth of the submitted reports and their examination of integrity, transparency and accountability in delivering vital public services, such as paving roads, installing wastewater pipes, distributing aid, and implementing various infrastructure projects. The jury was also impressed with the various means the students used, such as interviews with influential official and beneficiaries from projects, examining progress reports of contractors, examining samples of received services and their compliance to standards and specifications.

It is worth noting that the projects implemented by female students were the most distinguished, as the majority passed the first and second levels, reaching the final stage out of tens of submitted student projects.

In Gaza Strip, AMAN was very active with university students, with the extreme cooperation of the university administrations and AMAN partner NGOs. Several symposia were held about the corruption system and means of combating it, with the special cooperation of the schools of Law and Media.

1000 bloggers and journalists... Confronted silencing attempts with words and pictures

Words and pictures have the power and impact to quench the thirst of the youth whose creativity is impeded by intimidation and attempts of silencing. However, AMAN considered the technological revolution an opportunity to launch, through the youth, and from their work places, homes and universities, the idea of combating corruption and exposing the corrupt.

AMAN invested in the potential of youth networks, lobbying groups, the social media, bloggers and journalists, and encouraged them to develop and implement awareness initiatives on combating corruption and promoting the right of access to information. In parallel, AMAN implemented awareness and training programs on several topics, most notably written and audio-visual investigative journalism. These initiatives were characterized by the use of modern digital technology and multimedia to produce short movies and radio and TV spots that address youth issues that result from the spread of certain forms of corruption, such as favoritism and nepotism in appointments, conflict of interests and lack of access to information.

AMAN noticed significant youth activity implemented their own initiative and in several locations. In Jenin, youth groups conducted several hearing sessions for each of the Governor, the police Commander, and the Director for Traffic, attended by a large number of public transport drivers, another hearing session for the Higher Education Director about university



scholarships and a hearing session about transparency and integrity in aid distribution at the Ministry of Social Affairs.

In Gaza Strip, A group called "I am a blogger against corruption" organized a hearing session for the Mayor of Gaza about integrity and transparency in municipal public service-delivery, in cooperation with the Palestinian Institute for Communication and Development, an AMAN partner in Gaza. The hearing attracted the attention of the media because of its enhancement of the concepts of the right to accountability and access to information. The hearing session was well prepared and based on professional and investigative information gathered by the group about the extent to which the Municipality monitored the compliance of landlords with licensing requirements for industrial workshops in residential areas and the exploitation of public spaces. The Mayor promised to allocate land to be used as a public square or as a public park for recreation. He also asked journalists to exert pressure on the government and competent parties to make the "Saraya" land a public square.

On the other hand, some youth initiatives adopted by AMAN succeeded in achieving sustainability, with the efforts of the youth. For example, Al-Jaroushi group at Birzeit University, adopted and supported by AMAN in its tour consisting of five puppet shows targeting school students about the right of access to information. This group used its own resources and successfully presented its puppet show at ten girl schools in West Ramallah villages because of its belief in the idea and the importance of promoting this right.

Bloggers, youth networks, lobbying groups and the social media were exceptionally active during 2012 in addressing corruption cases, misuse of public funds and community issues because of the consolidation of efforts and the care AMAN provided. They even exposed particular corruption cases, publishing information and demanding to hold the perpetrators accountable.

AMAN considered this a significant change among young bloggers and noted the importance of protecting these bloggers and journalists. AMAN developed a Code of Conduct for bloggers to promote appropriate professional conduct among bloggers in addressing corruption cases and ensure their protection from libel and defamation charges.

During 2012, around 986 bloggers joined "Bloggers against Corruption Network", around 200 from Gaza, by signing the Code and pledging compliance. The network, established by AMAN, aims at consolidating bloggers' efforts in combating corruption. These also joined the AMAN friends group, who are keen on supporting the vision and mission of AMAN and disseminating its concepts and principles online.

20 journalists join AMAN investigative group

Cooperation between AMAN and the Journalists Association resulted in announcing a continuing training program on investigative journalism, to provide journalists and publishers in the social media with the necessary skills to gather information, investigate, document, analyze, conclude, edit and publish. More than 20 journalists participated in the training in the West Bank. In parallel, another training program was implemented in Gaza, in cooperation with Ameen network and the Palestinian Institute for Communication and Development, in which 35 journalists, bloggers, social media activists, Media and Public Relations students and graduates participated. Trainees immediately set up their own blogs through the social media to raise awareness about and combat corruption, and produced televised material about corruption and the role of the media in combating it. They also conducted a hearing session for the Mayor of Gaza within the context of "I am a Blogger against Corruption" group, as mentioned earlier.

The training resulted in setting up a specialized group on investigative reporting, to institutionalize the process of (AMAN group to investigate), and whose task is to implement investigative report for AMAN. Members of this group are distributed all over the West Bank, each according to their places of residence. AMAN is currently working on expanding this group to include Gaza Strip, and whose members shall work as a team to gather information on a specific case from all areas if deemed necessary.

AMAN's effort with the youth groups led to the increase in the number of users on Facebook networks that address corruption. For example, Palestinians against corruption, Combating corruption network, Bloggers against corruption, Youth network for integrity and Youth forum for integrity and transparency.

Education against Corruption... A Palestinian experience that triggered similar regional initiatives

So far, six Palestinian universities adopted teaching the "Integrity, Transparency and Accountability against Corruption" course AMAN had developed in 2007. This course is revised, evaluated and developed on a bi-annual basis by AMAN and its academic partners at Palestinian universities,



and constitutes a unique experience in the Arab World, which revealed the importance of education against corruption. It also indicated that civil society organizations, particularly those active in good governance and anti-corruption issues, must adopt strategies to engage students, the academia and educational institutions in initiatives that use education to raise the youth's awareness of integrity values and spread an anti-corruption culture.



The Palestinian experience as a theme at the 2012 International Anti-Corruption Conference

The Palestinian experience was selected for presentation at the International Anti-Corruption Conference organized by TI in Brazil towards the end of 2012. AMAN presented its experience in developing the course and its impact on students, especially students at the schools of Law and Public Administration.

It is worth noting that several civil society organizations active in combating corruption adopted similar initiatives in some Arab countries such as Tunisia, Yemen and Kuwait, following the success of the Palestinian experience.

In partnership with the media and non-governmental organizations, the Advocacy and Legal Advice Center (ALAC) reaches out to tens of thousands

The Advocacy and Legal Advice Center at AMAN, which provides support and legal counseling to corruption victims and whistleblowers, adopted an outreach strategy that aims at raising public awareness about the corruption regime and encouraging reporting any corrupt practices. AMAN, in cooperation with "Filisteen Asshabab", launched a weekly radio program at Raya FM.

The program addressed specific issues of public interest with which the public in general, and the youth in particular widely interacted. It also addressed urgent issues, such the importance of establishing a national emergency fund amid the absence of clear and transparent criteria in distributing compensations to victims of natural disasters, as was the case during the snow storm which hit Palestine in January 2012.

The Center sought the assistance of its NGO partners spread in all governorates to host awareness events targeting specific groups and focusing on the youth, women, the poor, university students and journalists. During 2012, the Center implemented more than 30 meetings.

Strategic Objective II: Promote values of integrity, principles of transparency, and systems of accountability in the public, private and non-governmental sectors, focusing on decision-making levels.

Specific objective	Outputs	Main activities	Implemented activities
Develop initiatives and standards to promote integrity, transparency and accountability in governmental institutions, public shareholding companies, and NGOs.	NGO Good Governance Certificate is granted.	Developing standards for granting NGO Good Governance Certificate (GGC) were developed by the certificate technical team and preparing its manual.	Selection criteria for participating NGOs as well as an evaluation checklist form consisting of five sections and comprising of 111 questions measuring the level of GG practices within NGOs were developed.
		Launching a campaign to call upon NGOs to adhere to principles of good governance (Newspaper advertisements and radio spots).	Promoting the GG practices in the management of NGOs: Three campaigns were launched through broadcasting of 8 radio spots on 10 local radio stations, in addition to one campaign in the three newspapers.
		Evaluating Applications to obtain the GGC.	Applications to obtain the GGC were evaluated, based on criteria mentioned, which was developed by AMAN and the technical team of the project; 15 out of 18 applications were selected.
		Implementation of 12 training courses to develop capacities of participating NGOs to incorporate ITA in their procedures.	12 training courses were implemented with the participation of a total of approximately 200 employees and board members of the various NGOs.

Specific objective	Outputs	Main activities	Implemented activities
		Provide field support to applicant NGOs for obtaining the GGC to incorporate ITA in their procedures.	Support during the "coaching" period for participating NGOs consisted of providing guidance, preparing supporting documents and one-on one training through field visits.
		Hold ceremony of distribution the Good Governance certificates to NGOs.	The Festival for distributing GGC had been conducted in merge with transparency festival.
		Preparing and printing The NGO Good Governance Manual-Part Two.	The NGO Good Governance Manual for managing volunteers and institutional sustainability was developed.
		Drafting a system to assist in governing for NGO employees based on the Palestinian Labor Law.	The draft system was prepared with the participation of representatives of NGOs, trade unions, ministries and lawyers. The draft is awaiting ratifications by the Council of Ministers.
	Adopted and implemented rules of corporate governance.	Two awareness meetings about the rules of corporate governance were held focusing on conflict of interests.	Two meetings were held, targeting board members and managers of public shareholding companies as well as monitoring institutions for those companies.
		Two awareness campaigns on the rules of corporate governance (radio spots) were carried out focusing on tax evasion.	The two campaigns were implemented through broadcasting 310 radio spots at 10 local radio stations.
		2 awareness meetings were held for the private sector employees on money laundering.	3 meetings were held focusing on students at schools of Economics, Commerce, Business Administration and Law and representatives of banks and money exchanges.

Specific objective	Outputs	Main activities	Implemented activities
	Adopted and applied codes of conduct in the various sectors.	Develop and launch codes of conduct for bloggers and oversight bodies.	A Code of Conduct for online-publishers has been developed, and another is under development for the Capital Markets Authority (CMA).
		Adapting codes of conduct for five local councils in the West Bank and Gaza.	7 codes of conduct for seven local councils in the West Bank and Gaza were adapted: four codes in the West Bank and three in Gaza.
		Holding 18 courses about corruption and means of combating it for directors of administrative, financial legal, control and audit and complaints departments at public institutions and security services.	28 meetings were held in cooperation with GPC and the Ministry of Interior, with the participation of 540 employees at 24 ministries and 7 security services.
		10 awareness meetings on corruption, means of combating it, and mechanisms for follow-up on students' competition "Combating Corruption", were held for the ninth grade Civic Education teachers and supervisors.	The 10 meetings were held with the participation of 200 teachers and supervisors, targeting 200 schools at 16 directorates.
	Management of public institutions for public affairs and funds adheres to rules and principles of good governance.	Implementing a training course and meetings for the Civil Society Team for Transparency of the General Budget.	The course and meetings focused on analysis of the General Budget in general, and 2013 Budget in particular. Both activities were in preparation for holding a hearing session for the Minister of Finance.

Specific objective	Outputs	Main activities	Implemented activities
		Launching an instructional website on obtaining license and permits (launching ceremony and media campaign).	The website called (my guide to obtaining services from ministries) was launched, and a radio campaign was implemented to raise citizens' awareness of its use. The website was also launched during a press conference attended by the Prime Minister.
		Preparing and printing the services manual of the Ministry of Justice and courts.	The manual was developed and 2000 copies were printed and distributed.
		Implementing lobbying campaigns targeting public institutions based on AMAN reports.	3 campaigns were implemented through billboards in the West Bank and Gaza and lobbying letters sent to targeted institutions.
		Holding two training courses for local observers about monitoring Central Election Committee (CEC) work from the perspective integrity, transparency and accountability.	Three training courses were implemented targeting AMAN staff, integrity committees and observers from the Palestinian Center for Peace and Democracy.
		Two awareness courses specialized in accountability systems were held for local councils' staff (internal control and complaints).	Three courses were implemented in Ramallah and Gaza for around 55 employees.
		Printing the Good Governance Manual for Local Councils.	The manual was developed and 2250 copies were printed and distributed on local councils in the West Bank and Gaza.

Specific objective	Outputs	Main activities	Implemented activities
	Civil society organizations and individuals are active in monitoring public sector performance.	Holding workshops and hearing sessions to discuss issues that emerge from citizens' complaints and the findings of AMAN reports.	7 hearing sessions were held, in the presence of the senior officials in charge of the institutions targeted in the reports, as well as representatives of oversight bodies, Council of Ministers (COM), academics and researchers.
		Holding a hearing session about PNA financial policy and 2012 General Budget.	A hearing session was held within AMAN 2012 Annual Conference with the participation of the Prime Minister, Minister of Finance.
	Complaints systems and units in public institutions are developed and activated.	Holding two training courses for the heads of complaints units at public non-ministerial institutions.	The two courses were held focusing on non-ministerial institutions and governorates for around 38 employees.
	Citizens' rights and access to information and public records are applied.	Holding 7 awareness meetings for journalists and youth activists about the social media an encouraging them to advocate the right of access to information .	14 awareness meetings were held for journalists and youth activists about the social media and advocacy, and its role in demanding the right of access to information; around 300 participated.
		Implementing initiatives through journalists and bloggers that serve citizens' right of access to information.	2 stages were implemented for receiving applications for funding youth initiatives, of which 12 were selected for implementation, focusing on transparency and access to information against corruption.
	Control systems in the public sector are advanced and activated.	Holding 2 training courses about the concepts and mechanisms of control and audit for the staff of public non-ministerial institutions.	Around 58 participants attended the three courses.

Citizen's electronic manual for accessing ministries and governmental services

In an effort to strengthen citizens' access to public information, particularly public services delivered by ministries and public institutions. To achieve this, AMAN gathered all needed information on licenses and permits that these institutions issue, including: standards, conditions and forms for each service and placed it on one website that facilitates the citizens' access to such information through a search engine, which informs them where they can seek such services <http://www.aman-palestine.org/access>.

In addition to shedding light on the information mentioned and facilitating the process of permit and license issuance to citizens, this website also promotes transparency in the public sector and help prevent exploitation of citizens who are not informed on means of obtaining such services.

The Ministry of Finance adopts AMAN's recommendation to prepare the Citizen's Budget

During 2012, The Ministry of Finance (MOF) cooperated with AMAN to prepare the "Citizen's Budget", which presents the general budget in a style and language that enables citizens to understand projected revenues and planned expenditures in the general budget as well as the fiscal policy and allocations for developmental projects and vital services such as health and education.

This manual was the result of the efforts exerted by the Civil Society Team for Enhancing Public Budget Transparency, established and institutionalized by AMAN, to conduct activities related to analyzing and commenting on the budget before approval, through a hearing session for the Minister of Finance.

AMAN continued holding the hearing and accountability sessions for heads of ministerial and non-ministerial public institutions, based on 13 reports AMAN had prepared to diagnose and examine compliance with the values of integrity, accountability systems and principles of transparency in managing public funds and affairs.

In cooperation with several ministries, AMAN launches a wide-scale awareness campaign about combating the corruption regime

In 2012, AMAN cooperated with the public sector to promote integrity and engage the public sector in anti-corruption efforts in an unprecedented manner. An awareness campaign was implemented, consisting of over 46 awareness meetings targeting around 1200 public employees in the West Bank and Gaza Strip.

Cooperation with the General Personnel Council enabled AMAN to access hundreds of employees during the first phase

AMAN signed a memorandum of cooperation with the General Personnel Council (GPC), resulting in 16 awareness meetings in the West Bank and 3 in Gaza Strip, targeting around 300 directors of financial, administrative, complaints and internal control departments at 24 ministries. The program focused on several themes including the forms, results and consequences of corruption, how to combat it, the legal and legislative anti-corruption framework including UNCAC and reporting corruption. GPC and AMAN shall launch the second phase of the awareness program in 2013, focusing on the principles of the Code of Conduct for public employees.

Cooperation with the Ministry of Interior broke the barriers between the security forces and the civil society organizations:

This was the first experience of cooperation between AMAN and the Ministry of Interior (MOI), to raise the awareness of member of 7 security services.

The program comprising 12 training sessions and targeting around 270 directors of financial, administrative, complaints and internal control departments, not only raised the participants' awareness towards corruption and the role of the security services in its alleviation, but also broke the barriers between the security forces and the civil society organizations. The openness, cooperation and positive evaluation of the security services led AMAN and MOI to develop a new phase of specialized awareness meetings for 2013, which will target the same participants but will combine employees with similar areas of work in the same awareness event, in addition to another group of activities for promoting integrity, transparency and accountability in the security services operations.

Non-governmental organizations and security institutions are not two communities, but are partners in one community; corruption does not distinguish between a Palestinian working at security services and another working at a non-governmental organization. You must be open and maintain the conviction that the security services are not immune to corruption... We must assume our role in this fight against corruption.... Dr. Waheed Qaddumi, Director of the Training Center at MOI, during the program's opening session.



Muslim and Christian religious leaders exercise their role in raising awareness on corruption

Cooperation with the Ministry of Endowment included awareness and motivation meetings with Muslim and Christian leaders, to enhance their role in raising awareness against all forms of corruption. The program targeted around 300 male and female preachers in five governorates (Ramallah, Hebron, Nablus, Jenin and Gaza). This effort resonated, as several participants delivered Friday speeches about corruption.

Participants in these meetings recommended the need for a specialized study on the role of religions in combating corruption. AMAN developed the study, the first of its kind in the Arab World, which shall constitute an important reference to the religious institutions to help them actively exercise their role in raising awareness about corruption and its impact.



AMAN's strong engagement in promoting compliance with principles of corporate governance in public shareholding companies

During 2012, AMAN, in cooperation with its partners in the National Governance Team, intensified efforts to raise the awareness and build the capacities of public shareholding companies towards corporate governance.

The major form of cooperation was a partnership with the Palestinian Capital Markets Authority (PCMA) and the Palestine Monetary Authority (PMA) to implement various awareness campaigns with the participation of public shareholding companies, upon an action plan developed with PCMA. It was also agreed that PCMA, the oversight body on the performance of public shareholding companies, shall develop a code of conduct for its staff.

AMAN presented this distinguished experience at the Arab level, at a regional conference organized by UNDP in Kuwait towards the end of 2012.

The Good Governance Certificate internal and external immunity for NGOs

AMAN has suffered for a long time from the absence of other civil society actors in the area of corruption, which AMAN perceives as a national, rather than an exclusive issue. Hence, AMAN launched several partnership and cooperation initiatives with tens of Palestinian NGOs, through various means, most notably through launching the NGO Good Governance Certificate project, as well as partnership and support projects with several NGOs in Gaza and The West Bank to implement awareness projects related to combating corruptions.

Such projects aim at boosting the immunity of these organizations against corruption and in response to suspicions in their credibility and integrity. In this context, AMAN launched the NGO Good Governance Certificate initiative, a certificate granted to organizations that adhere to good governance indicators in their work, based on an evaluation system developed by AMAN in partnership with parties experienced in non-governmental work and good governance. These organizations voluntarily adopted all the results of the afore-mentioned evaluation, and worked relentlessly to rectify their situations. The program was followed by a capacity-development program based on the evaluation results, including 16 specialized training courses targeting all participating NGOs in the West Bank and Gaza Strip.

Some participant NGOs took several practical steps to strengthen good governance, whereby some developed their financial and administrative systems to strengthen integrity and transparency, while another organization established a unit for volunteers' management to enhance its sustainability and provide its services to a larger group of citizens.

At the national level, AMAN achieved concrete progress in consolidating efforts for the institutionalization of the certificate, through agreements with several local networks and unions comprising hundreds of NGOs. AMAN shall continue exerting efforts to establish a specialized national body with the general national consensus among NGOs.

Through this project, AMAN succeeded in expanding its main partners' base, as 24 NGOs in the West Bank and Gaza Strip joined other active institutions in implementing awareness activities on integrity, accountability and transparency targeting thousands of citizens. During 2012, AMAN signed thirteen cooperation and partnership agreements to implement awareness projects targeting thousands of citizens in the West Bank, Jerusalem and Gaza Strip.

AMAN was present in monitoring 2012 Local Elections

As a local monitoring body over 2012 Local Elections, AMAN observers monitored the whole elections process, including vote counts and announcing results at 57 polling stations. Observers had been trained on the Elections Law, the Elections system, monitoring tools and procedures and on observers' rights on the election's day. They had also been trained on filling opinion questionnaires developed by AMAN for citizens and observers, which detected the integrity and transparency in elections, and whose results were incorporated in AMAN analytic report on the effectiveness and immunity of the integrity system in the work of the Central Elections Committee.

It is worth noting that the Central Elections Committee had adopted the code of conduct for its members which was developed with AMAN technical assistance.

AMAN develops partnerships with official and community bodies in Gaza to promote integrity in public affairs

During 2012, AMAN intensified its activities in Gaza Strip despite its small team there, and succeeded in building partnerships with official bodies, such as General Personnel Council (GPC), to hold training courses for the directors of financial, administrative and legal units in public institutions. Moreover, the local councils in Gaza were exceptionally cooperative in promoting integrity, transparency and accountability in their operations, particularly through adopting the local councils' code of conduct. Four municipalities in Gaza adopted the code prepared by AMAN. This was accompanied by several specialized awareness sessions for the various units and departments at these municipalities, addressing integrity and transparency in service-delivery to citizens, engaging citizens in municipal planning and enabling them to exercise their right to accountability.

Within the framework of developing the capacity of Municipal staff and improving public service-delivery,

AMAN boosted its partnership with local councils and municipalities in 2012

The difficult economic conditions of citizens necessitate improving the level of public services and boosting integrity, transparency and equality, especially for marginalized and disadvantaged groups. During 2012, and within the framework of partnership and cooperation, AMAN worked closely with

a number of municipalities and local councils to develop codes of conduct for municipal and local councils' members and employees, and develop clear complaints procedures, guidelines for the audit and internal control units at municipalities and a public service-delivery charter. Furthermore, several awareness meetings were held to improve the municipal staff's capacity to implement these systems.

As Al-Ram local council developed its own code of conduct in cooperation with AMAN, it implemented several initiatives to promote integrity and transparency in its operations, including the involvement of the civil society in oversight over tenders and appointments.

During 2013, AMAN shall sign cooperation agreements with some municipalities and local councils to deepen and institutionalize such partnership and cooperation, and lobby for obtaining official approval of municipal councils of these systems, so that they constitute part of municipal procedures. Some municipalities have adopted and approved these systems, while others, officially requested cooperation with AMAN to develop similar systems.

At another level, AMAN held several awareness meetings about the importance and tools of community accountability and participatory government, with the aim of promoting open relations between municipalities and local councils on one hand, and the local community and civil society on the other hand. This contributes to the efficient and effective decision-making at municipal councils and to identifying the priorities of the local community, which has a positive impact on citizens. It will also contribute to developing the civil society's oversight over municipal performance, the level of delivered services and their compliance to the values of integrity and the principles of transparency.

Strategic objective III: Effective enforcement of anti-corruption legislations and conventions and alleviation of impunity.

Specific objective	Outputs	Main activities	Implemented activities
Enhancement of the legal environment against corruption.	Bilateral and international agreements focusing on activation and compliance with UNCAC.	Raising awareness about UNCAC in AMAN training, and preparing evaluation reports on compliance.	A whole session was dedicated to inform about the Convention in cooperation with GPC and MOI. Furthermore, a working team was established to draft a special report on PA compliance with UNCAC, the procedures and measures related to legislations, and their harmony with UNCAC provisions.
	Legislations relevant to the legislative gap identified in UNCAC study developed/ prepared.	Prepare a manual on the mechanisms of UNCAC implementation and on monitoring implementation.	A draft manual has been prepared, and shall be developed in 2013 in cooperation with parliamentarians.
Active participation in developing and monitoring the national anti-corruption strategy.	The national anti-corruption strategy developed .	Participate in Anti Corrupton Commission meetings for developing the strategy	AMAN actively participated in the ACC meetings on the strategy, developed and released in 2012.

Upon a complaint submitted to AMAN

AMAN succeeds in lobbying for the approval of the decent living system for the liberated prisoners in cooperation with the Ministry of Prisoners Affairs (MOPA)

On 26 June 2012, The Advocacy and Legal Advice Center at AMAN received a request for assistance submitted by a group of prisoners liberated through the exchange of prisoners deal between the Israelis and Hamas Movement in Gaza, known as the Gilad Shalit deal. The prisoners were claiming that the

distribution criteria of the President's grant to liberated prisoners were unclear, which might have created a conducive environment for corruption. This complaint was following the decision by PA President to distribute financial grants to the prisoners liberated by the Shalit deal to assist them after the long years of suffering in occupation jails. The consequences of this decision caused some problems, regarding its financial burden on the depleted PA Treasury, estimated at around US\$150 million according to a special study, or the resulting inequality and discrimination between the Shalit deal liberated prisoners, eligible for the grant, liberated prisoners not released through the Shalit deal, some of whom suffer from graver problems than the Shalit deal liberated prisoners, and prisoners who still languish in Israeli jails. According to the General Accountant, this situation led to adding several names from outside the Shalit deal, to achieve justice. Conflicting media reports about this subject, the value of the grant, the number of years, and the eligibility criteria confused citizens. Hence, AMAN, through the Advocacy and Legal Advice Center gathered relevant information and discovered that:

1. The decision on the Shalit deal liberated prisoners grants was taken without a clear legal framework, and was not in line with the Palestinian Prisoners Law and Regulations, which include an applicable payment system for prisoners. If the decision-maker deemed the legislations inappropriate, he should have amended, rather than violated them.
2. The decision created an environment of inequality and discrimination among Palestinian prisoners; attempts to address this problem provided an opportunity for favoritism and nepotism, through adding names to the deal, including the names of employees at MOPA, some of whom had made the list of beneficiary prisoners, which constitutes a case of conflict of interests and abuse of power.

On 12 July 2012, AMAN held a hearing session about this topic, attended by Issa Qaraq' the Minister of Prisoners' Affairs, Youssef Azzumor, the General Accountant, and representatives of Council of Ministers, Anti Corruption Commission, Ministry of Social Affairs, all Parliamentary blocs, the Prisoners Club, the Liberated Prisoners Association, Mandela Foundation, Addameer Prisoner Support and Human Rights Association, concerned civil society organizations as well as a group of liberated prisoners.

The session focused on identifying the basis and mechanisms of disbursing grants to some liberated prisoners, as part of AMAN efforts to enhance principles of transparency, integrity and accountability in the public domain. The Minister of Prisoners' Affairs and the General Accountant elaborately explained to the audience the circumstances that surrounded the preparation of the lists and the disbursement of the grant. The General Accountant said that a group of prisoners liberated through the Shalit deal, and

who had spent over 20 years in prisons, received the grant, while a number of prisoners with the same conditions did not receive it, as the implementation of the decision stopped.

Following lengthy discussions, participants agreed on the need to adopt a set of standards and criteria for implementing the concept of the decent living grant, to be incorporated in an official system issued by Council of Ministers. Ministry of Prisoners Affairs developed the system with the participation of AMAN and other relevant institutions, and submitted the draft system to Council of Ministers for approval. On 18 December 2012, Council of Ministers approved the system, ensuring equality among liberated prisoners and transparency in disbursement.

Efforts of the General Personnel Council special committee with AMAN membership result in the Council of Ministers' approval of the Code of Conduct for public employees

Cooperation with GPC peaked during 2012 with the signing of the memorandum of cooperation and AMAN membership in the special committee for developing the Code of Conduct for public employees, as well as the implementation of a joint awareness and capacity-building program that will continue during 2013, on the values and principles of transparency, integrity and accountability and the legislations against corruption.

The committee's efforts culminated in Council of Ministers's approval of the Code of Conduct for public employees in October 2012.

AMAN agreed with GPC to follow up the decision through, through developing a comprehensive action plan on awareness and dissemination of the Code of Conduct, mechanisms of monitoring compliance and developing an incentives system to motivate compliance among employees. Moreover, the parties shall cooperate to develop special codes of conduct for public institutions that stem from the general code of conduct and suit the needs and specificities of these institutions.

Strategic objective IV: Providing decision-makers with sources of knowledge about corruption and integrity in the Palestinian society.

Specific objective	Outputs	Main activities	Implemented activities
Lobbying with public opinion-makers and concerned community leaders to support and publicize anti-corruption initiatives.	The annual Corruption report published, available to all stakeholders and discussed at the national level.	Preparing 2011 Corruption Report..	Corruption Report issued; findings released at AMAN's Eight Annual Conference.
	Integrity Index developed and implemented.	Collect and analyze data for the 2012 Integrity Index.	Information was gathered and analyzed. First draft of Annual Corruption Report prepared.
	The Corruption Report was published and discussed at the national level.	Convening AMAN Eight 2011 Annual conference.	The conference convened and discussed the results of the 2011 Corruption Report.
		Preparing and printing 6 specialized reports and working papers for the annual corruption report.	Two working papers were developed about integrity, transparency and accountability in the reconstruction of the Mausoleum of late President Yaser Arafat; and integrity, transparency and accountability in popular organizations. Four reports were prepared about the work of PEC DAR, UNRWA, concession contracts and the management of the border-crossings.

		Launching a lobbying and advocacy campaign on the recommendations and results of the 2011 Annual Corruption report.	Two campaigns were launched using billboards, radio stations and newspaper announcements, focusing on misuse of public funds in some sectors identified in 2011 Corruption Report.
	13 studies, reports and papers about management of public affairs and funds are prepared and published.	Printing the report on the Right of Access to Information in the Judiciary.	1000 copies of the report were printed and distributed to the justice sector in the West Bank and Gaza and to relevant NGOs.
		Printing the report on the Integrity, Transparency and Accountability Environment in the Management of Regular Courts.	1000 copies of the report were printed and distributed to the justice sector in the West Bank and Gaza and to relevant NGOs.
		Printing the statistical and analytical report on economic corruption crimes.	1000 copies of the report were printed and distributed to the justice sector in the West Bank and Gaza and to relevant NGOs.
		Preparing and printing the report on the legislative framework that regulates the Judicial Institute.	1000 copies of the report were printed and distributed to the justice sector in the West Bank and Gaza and to relevant NGOs.
		Preparing and printing the report on "ITA in managing border-crossings".	1000 copies of the report were printed and distributed to relevant institutions.

		Preparing, printing and distributing the report on ITA system in senior appointments and placements.	The report was prepared and printed in two volumes (1000 copies of each volume) and was distributed to relevant institutions.
		Preparing a study on the role of religions in combating corruption.	The study was prepared to be printed during the first quarter of 2013.
		Preparing investigative reports on certain phenomenon of issues that stem from citizens' complaints.	The report on Integrity, Transparency and Accountability in Palestinian Universities was prepared; a workshop was held and 1000 copies of the report were distributed to relevant institutions.
		Preparing a report about ITA in Palestine Investment Promotion Agency work.	The report was prepared and 1000 copies were printed and distributed.
		Preparing a report about ITA in the security sector.	The report was prepared and 1000 copies were printed and distributed.
		Preparing a report about ITA in the work of governors and governorates.	The report was prepared and 1000 copies were printed and distributed.
		Preparing and printing a report about ITA in the work of the Central Elections Committee.	The report was prepared and 1000 copies were printed and distributed.
		Preparing and publishing a statistical and analytical report about the complaints submitted to AMAN to document forms of corruption from which the citizens suffer.	The 2011 Annual Report of the Advocacy and Legal Advice Center was prepared and published in 2012.

		A report about the integrity and transparency environment in Palestinian Universities (Gaza).	The report was prepared and 1000 copies were printed and distributed.
		Preparing and printing a report on the right of access to information in the food and pharmaceutical sectors.	The report was prepared and 1000 copies were printed and distributed.
		Preparing a specialized working paper about the concept and principles of circulation of public records, including instructions and standards that regulate the circulation of public records.	A specialized working paper was prepared about circulation of information and the right to access such information. The paper was presented at a conference held by Maan news network and Mix satellite channel, entitled "Accountability and the Role of the Media in access to Information".
	Public opinion polls about corruption implemented and published annually.	Conducting two opinion polls about corruption in the Palestinian society.	The two opinion polls were conducted to include their findings in 2013 Corruption Report.

Forming specialized focus groups at the national level

During 2012, AMAN formed three focus groups comprising experts to discuss political corruption in Palestine, reform of the security sector, and reform of the justice sector. These subjects require experience and skill because of the sensitivity of Palestine. These groups, through their regular meetings, contributed to submitting rich proposals, ideas and analyses, and contributed to AMAN support campaigns to implement these proposals.

The main outcomes of the three focus groups included a report on the forms and indicators of political corruption in Palestine. This report constitutes the basis for implementing regional activities through TI national chapters in the Arab World - to alleviate political corruption in areas that are similar and or

shared in many of the Arab countries. The groups also contributed to developing a report on reform in the security sector, whereby the major achievement was breaking barriers between civil society organizations and the security services, who welcomed the idea of cooperation.

The third group developed a comprehensive perspective of the problems of the justice sector in Palestine, including the civil society's proposed suggestion towards improving the conditions, solving the problems and resolving the overlap in the powers of various parties in the justice sector. Efforts are currently exerted to hold lobbying and advocacy meetings with the three pillars of the justice sector to reach consensus on this vision.

Official response and cooperation regarding the findings and recommendations of AMAN's reports

Following issuance of AMAN's reports, and the lobbying campaigns addressing decision makers to adopt recommendations of these reports, 2012 witnessed several achievements. These achievements were embodied in the government's issuance of instructions, regulations, decrees or Council of Ministers decisions that enhance transparency and integrity in the management of public funds and affairs; examples include:

- Stopping the security clearance requirement for public appointments.
- Several COM decision on appointments, promotions and reduction of public expenditures.
- Reviewing and developing the Civil Service Law; reviewing, developing and adopting the code of conduct for public employees.
- Reviewing a set of regulations that regulate allowances of prisoners and martyrs families; the Law on Access to Information; activating the declaration of financial status system, the instructions on university scholarships and the instructions on the integrity of elections.

Exhibitions, Conferences and Meetings

AMAN participated in:

1. The Palestinian Eighth International Book Fair- distributions of all its publications.
2. The Strategic Planning Workshop of the Foundation for the Future in Jordan.
3. The launching event of the Arab Social Accountability Network in Morocco.
4. The World Anti-Corruption Forum organized by Arab Parliamentarians against Corruption in Jordan.
5. A workshop for developing a unified Arab curriculum to teach integrity at the United Arab Emirates.
6. The meetings of the Arab non-governmental group of the Arab network for integrity and combating corruption in Doha.
7. Transparency International (TI) activities, including the regional networking and exchange of expertise meetings in Tunisia, the Middle East and North Africa (MENA) Regional Meeting in Kuwait and the TI Annual Membership and Accreditation Meeting in Brazil.
8. Several regional and international training programs on several topics including integrity and transparency, the social media and transparency, UNCAC, and setting up the databases of advocacy and legal advice centers.

Regional and International Coordination and Networking:

AMAN played a prominent role through its membership in several regional and international networks:

1. **UNCAC Coalition:** This is a global network consisting of around 350 civil society organizations from more than 100 countries. The Coalition is committed to encourage states on the ratification and enforcement of UNCAC and rally efforts of the civil society to move forward with UNCAC enforcement at the international, regional and local levels. AMAN, through its membership in this Coalition, presents its experience in the promotion of UNCAC locally, and benefits from the relevant experiences of other countries.
2. **Focus group on "No to Impunity" campaign: Transparency International (TI) formed** a task force consisting of 13 representatives of TI national chapters in addition to two TI Board members.

AMAN was selected to represent MENA region in the task force. This group, through participation in TI workshops and meetings, discussed and helped to formulate ideas, solutions and activities to be implemented internationally, regionally and locally, in support of the “No to impunity” campaign lead by TI.

3. Arab Network for Social Accountability (ANSA): This is the first regional network in the Arab World for social accountability. It aims to introduce and raise awareness towards concepts and practices of social accountability, develop and build the capacity of its members about concepts and tools of social accountability at the national and regional levels, manage grants, initiatives and programs to apply tools of social accountability and design and manage an integrated system to enhance communications and exchange information and expertise among the network members and stakeholders at the national, regional and international levels. The Network currently consists of two representatives of the four sectors from seven Arab states (Morocco, Tunisia, Egypt, Palestine, Jordan, Lebanon and Yemen), and currently focuses on the following themes: Access to information, budget transparency, freedom of association and improving service delivery. AMAN heads the Palestinian network, member of the Social Accountability Network and provides it with logistic support.

4. Arab Parliamentarians Against Corruption (ARPAC): This was the outcome of the efforts of Arab Parliamentarians who are conscious of their roles and believe in consolidating efforts against corruption. Their role is not restricted to issuing statements on external policy and regional affairs. ARPAC is the only Arab parliamentary organization specialized in enhancing the parliamentarians’ ability to combat corruption. ARPAC Board consists of eight members, representing the following Arab countries: Kuwait, Jordan, Lebanon, Palestine, Morocco, Algeria, Yemen and Bahrain.

AMAN cooperates with ARPAC as it hosts Palestinian Parliamentarians against Corruption, affiliate of the Arab organization and provides it with administrative and logistic support. Moreover, AMAN staff provides assistance to the Organization’s office.

5. Arab Anti-Corruption and Integrity Network (ACINET): The Network constitutes a pioneer regional forum for information networking, capacity-development and policy dialogue in its areas of specialization. It comprises official institutions from the Arab region concerned with combating corruption, in addition to renowned non-governmental parties under the umbrella of a non-

governmental group that works independently from the Arab Network.

The Network was established in Jordan on 30 July 2008, in the presence of senior officials representing parties concerned with combating corruption from 16 Arab countries. It constitutes the positive outcome of the good governance initiative to serve development in the Arab countries, a joint initiative between the United Nations Development Program (UNDP) and the Organization of Economic Cooperation and Development (OECD). It was the result of intensive regional and national consultations launched under the umbrella of the second Dead Sea Declaration and with the support of UNDP and its partners, including The United Nations Office on Drugs and Crime (UNODC), OECD and the League of Arab States.

In parallel with the official side of the network, a non-governmental group headed by AMAN was established and holds regular meetings, during which members report regularly on corruption, the fight against it and the major achievements in their countries. This non-governmental group, consisting of Arab civil society organizations active in integrity and corruption issues, seeks to enhance communication and complement the governmental group in combating corruption. It organizes various activities to support its members, provides the necessary technical assistance or facilitates such matters when possible. The network also issues news brief and other publications and encourages exchange of information among stakeholders through various means. The Network’s “regional support unit”, hosted at the UNDP Governance Program in the Arab states based in Beirut, coordinates different activities.

New projects implemented in 2012:

1. Empowering and strengthening civil society organizations at the institutional and organizational levels and establishing networks against corruption in the Middle East and North Africa (TIMP): This is a regional program developed by TI and funded by the Swedish International Development Agency (SIDA), UKFCO and the German FO. It targets eight Arab countries, with the overarching objective of improving citizens’ life in the MENA region, especially those most adversely affected by corruption, and enhancing cooperation among partners to benefit from the experience and expertise of each other. The value of the project amounts to 353.420.00 Euros, started on 1/1/2012 and ends on 31/12/2014.

2. The third phase of Pro-Poor Integrity project: DFID, through Integrity Action, funded the third phase of this project with a grant of US\$80.084.00, starting on 1/4/2012 and ending on 31/3/2013. This project aims at boosting the confidence between municipal and local councils and the local community through improving the councils' performance and efficiency. Such linkage improves the national ability to achieve real and sustainable development. This is significant because local councils have direct relations with the citizens and are most capable of comprehending their needs and wishes.

3. The third phase of the advocacy and legal advice program entitled increasing the civil society and individuals' capacity to influence and increase responsiveness and accountability of state institutions: The European Union (EU) funded the third phase of the advocacy and legal advice program for three years, starting on 1/8/2012 and ending on 31/7/2015, with a budget amounting to 277.669.45 Euros. This phase aims at strengthening the role of civil society organizations and citizens in social accountability activities that enhance accountability of official parties and increase their responsiveness to improve service-delivery to citizens in the areas targeted by the project, namely Gaza Strip, Jerusalem and Area C. The project contributes to increasing the citizens' knowledge about the government's performance and increasing the knowledge of official parties of the citizens' needs, to enhance integrity, transparency, accountability and good governance.

The Advocacy and Legal Advice Center is an indispensable part of AMAN, characterized by its direct contact with all citizens, from different educational, cultural, economic and social backgrounds. It provides Palestinian citizens with easy and simple means to engage in fighting corruption through the Center's awareness programs and provision of free legal counseling. In addition to following up the corruption cases, the Center provides various forms of support to corruption victims and whistleblowers, providing legal counseling and following up their cases with the official parties.

Outlook to 2013

During the first quarter of 2012, AMAN completed its 2013-2015 national strategy, reaffirming AMAN's commitment to strengthen its national role in establishing integrity values, accountability systems and transparency principles, all of which are fundamental principles for good governance, through dedicating all its resources to achieving that aim. Moreover, it pledged to enhance and work towards joining efforts with all active partners who share the responsibility towards fighting corruption. AMAN rephrased its mission to focus on the theme of "enhancement", (i.e. advocacy and capacity-building), which includes contributing to developing an enabling environment that ensures and helps create a conducive environment that reinforces transparency and accountability. This is perceived to be achieved through empowering people, collectively and individually, by raising their awareness regarding public affairs and their role in influencing decisions that affect the various aspects of their lives with the aim of making these decisions more responsive to their priorities as they relate to public interest.

Hence, during the coming three years, AMAN shall focus on expanding community participation, activating the Palestinian citizens' role in combating corruption, particularly in reporting corruption. AMAN, being considered "address" for combating corruption at the national, regional and international levels, shall also seek to activate the role of civil society organizations including media; create a work environment for local councils and public institutions that contributes to unveiling and alleviating corruption through advocacy and lobbying to provide protection for whistleblowers; work on legislations; build capacities of relevant parties, and ensure access of AMAN's studies and reports to decision-makers to assist in reform efforts.

2013 shall constitute a turning point for AMAN, as it shall start the implementation of the results-based management approach, shifting its focus towards achieving desired outcome and impact, i.e. the process of change pertaining to reducing the level and scale of corruption in the Palestinian society. The results-based management approach requires utilizing and maximizing the benefit from the trained human resources, through a process of rotation and capacity-development that makes the employee the main engine for fulfilling the organization's mission. It also requires changes in the organizational structure to ensure clear and smooth channels of authority, technical support and coordination, facilitate flow of information among staff and enhance accountability. Clear channels of accountability and continuous monitoring and evaluation contribute to concentrating on priorities, improving communication and motivating staff for continuing education and continuously introducing improvements to the organization's performance and operations, which reflects positively on its ability to achieve its mission and strategic goals.

Acknowledgement

The Coalition for Accountability and Integrity (AMAN) expresses its appreciation to all of its members for their continuous support of its programs and activities; all partners, local and international. In particular, AMAN thanks the consortium of its main donors: the governments of Norway, Netherlands and Luxembourg for their continuous support, and the following international agencies: Transparency International (TI), The European Union (EU), The U.K. Department for International Development (DFID), Integrity Action and Foundation for the Future (FFF).

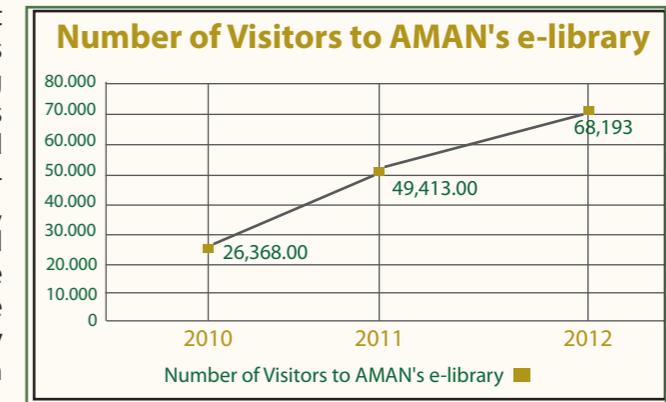
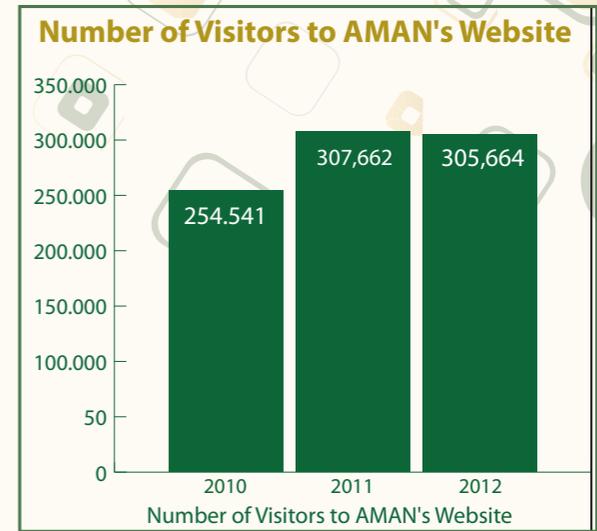
Finally, AMAN thanks non-governmental organizations and youth groups that implemented innovative initiatives to combat corruption, and all official institutions that cooperated with AMAN, Palestinian and Arab work networks, researchers, trainers and academics, public institutions, and civil society organizations for their cooperation, interaction and contribution to the Coalition's activities.

Annex 1: The Resource Center and the Website

The Resource Center provides local and regional books, reports, research, statistics and studies specialized in subjects on combating corruption, in addition to what is available at the regional and international levels, to serve AMAN members, researchers, the local community, decision-makers, university students and the Palestinian public.

During 2012, the Resource Center achieved the following results:

1. Adding 150 entries about corruption (printed books and reports, and electronic copies of books, reports and studies).
2. Receipt of 20 official requests for AMAN publications, including reports and law manuals, from governmental and non-governmental organizations.
3. The website has become one of the most renowned Palestinian sources for researchers and the concerned public on combating corruption, because of its content of reports and studies on integrity, transparency and accountability in the public, private and non-governmental sectors, as well as recent local, Arab and international developments and news on corruption. Statistics revealed close numbers of the website's visitors, while the number of visitors of the electronic library significantly increased in comparison with last year.



Annex 2: AMAN's Publications in 2012

1. Efficiency and Immunity of the Integrity System at the Central Elections Commission.
2. Efficiency and Immunity of the Integrity System at the Palestinian Investment Promotion Agency.
3. Efficiency and Immunity of the Integrity System at the General Administration of Border-crossings and Borders.
4. The Annual Corruption Report, 2011.
5. The Advocacy and Legal Advice Center, Annual Report, 2011.
6. AMAN Opinion Poll on Corruption, 2011.
7. AMAN Annual Report, 2011.
8. Vision of the Civil Society Team for Transparency of the Public Budget on "The financial policy of the Palestinian National Authority in the coming period".
9. Integrity, Transparency and Accountability in Palestinian Universities.
10. Integrity and Transparency in the Procedures of Senior Appointments at the Palestinian National Authority.
11. Integrity in the Food and Pharmaceutical Sectors in Palestine.
12. The Shari'a Judiciary in Palestine: Challenges and Prospects.
13. Evaluation of the Institutional Readiness to Combat Corruption in the Major Charitable Associations in Gaza Strip.

Executive Staff 2012

Ghada Zughayar/Executive Director
Isam Haj Hussein/Programs and Projects Director
Lana Tawasha/Administrative Director
Mohammad Damdoum/Finance Director
Abeer Musleh/Research and Development Unit Director
Hama Zeidan/Director of Advocacy and Legal Advice Center (ALAC)
Wael Ba'alousha/Gaza Office Director
Rami Mousa/Resource Center & Webmaster Coordinator
Jamileh Abed/Project Coordinator
Fadel Suliman/Project Manager
Wael Haj Mohammed/ Project Coordinator
Jamileh Jalal Abed/Project Coordinator
Mohammad Liftawi/Project Coordinator
Lina Falah/Project Coordinator
Belal Barghouthi/Legal Advisor
Nancy Mahmood/Public Relations Officer
Ayman Rezqallah/Core Program Accountant
Baker Turkmani /Legal Advisor
Luay Jaber/Administrative Assistant (ALAC)

Salam Zahran/Administrative Assistant
Viola Attallah/Administrative Assistant
Somoud Barghouthi/Administrative Assistant
Manal Kawaneh/Administrative Assistant
Marwa Abo Odeh/Administrative Assistant
Amani Jama/Secretary
Faeda Daghra/Domestic Services

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Dr. Kammal El Sharafi, Deputy Chairperson
Mr. Sameer Hulaleh, Secretary
Dr. Mohammed Abbas, Treasurer
Dr. George Giacaman, Member
Mrs. Hanan Taha, Member
Mrs. Andalib Odwan, Member
Dr. Lily Feidy, Member
Mr. Issam Younis, Member
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Independent Auditors' Report to the General Assembly of The Coalition for Accountability and Integrity - AMAN

We have audited the accompanying financial statements of the Coalition for Accountability and Integrity - AMAN, which comprise the statement of financial position as at December 31, 2012, and the statement of activities and changes in net assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate for the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Coalition for Accountability and Integrity - AMAN as at December 31, 2012 and the results of its activities and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Ernst & Young - Middle East

March 25, 2013
Ramallah, Palestine

A member firm of Ernst & Young Global Limited

THE COALITION FOR ACCOUNTABILITY AND INTEGRITY - AMAN

Statement of Financial Position

As at December 31, 2012

	Notes	2012 U.S. \$	2011 U.S. \$
Assets			
Non-current assets			
Property and equipment	3	47,779	33,535
Current assets			
Contributions receivable	4	814,011	1,542,119
Other current assets	5	28,333	31,468
Cash and cash equivalents		906,704	706,106
		<u>1,749,048</u>	<u>2,279,693</u>
Total Assets		<u>1,796,827</u>	<u>2,313,228</u>
Net Assets and Liabilities			
Net assets			
Unrestricted net assets		38,534	11,602
Total net assets		<u>38,534</u>	<u>11,602</u>
Non-current liabilities			
Deferred revenues	6	51,368	34,809
Provision for employees' indemnity	7	127,929	106,787
		<u>179,297</u>	<u>141,596</u>
Current liabilities			
Accounts payable and accruals	8	201,869	125,461
Temporarily restricted contributions	9	1,377,127	2,034,569
		<u>1,578,996</u>	<u>2,160,030</u>
Total liabilities		<u>1,758,293</u>	<u>2,301,626</u>
Total Net Assets and Liabilities		<u>1,796,827</u>	<u>2,313,228</u>

THE COALITION FOR ACCOUNTABILITY AND INTEGRITY - AMAN

Statement of Activities and Changes in Net Assets

For the year ended December 31, 2012

	Notes	2012 U.S. \$	2011 U.S. \$
Revenues			
Temporarily restricted contributions released from restriction	9	1,352,548	1,202,648
Deferred revenues recognized	6	12,508	11,612
Unrestricted Contributions	10	56,099	4,434
Total revenues		<u>1,421,155</u>	<u>1,218,694</u>
Expenses			
Projects' expenses	11	1,352,548	1,202,648
Depreciation	3	14,823	13,576
Other expenses	12	26,852	55,204
Total expenses		<u>1,394,223</u>	<u>1,271,428</u>
Increase (decrease) in net assets		26,932	(52,734)
Net assets, beginning of the year		11,602	64,336
Net assets, end of year		<u>38,534</u>	<u>11,602</u>

THE COALITION FOR ACCOUNTABILITY AND INTEGRITY - AMAN

Statement of Cash Flows

For the year ended December 31, 2012

	2012 U.S. \$	2011 U.S. \$
Operating activities:		
Increase (decrease) in net assets	26,932	(52,734)
Adjustments:		
Depreciation	14,823	13,576
Provision for employee's indemnity	40,174	37,755
Written - off contributions	5,988	-
Deferred revenues recognized	(12,508)	(11,612)
	75,409	(13,015)
Changes in working capital		
Contributions receivable	608,730	260,011
Other current assets	3,135	1,551
Deferred revenues	29,067	23,267
Temporarily restricted contribution	(544,052)	(103,009)
Accounts payable and accruals	76,408	36,571
Employee's indemnity paid	(19,032)	(16,020)
Net cash flows from operating activities	<u>229,665</u>	<u>189,356</u>
Investing activities:		
Purchase of property and equipment	(29,067)	(23,267)
Net cash used in investing activities	<u>(29,067)</u>	<u>(23,267)</u>
Increase in cash and cash equivalents		
	200,598	166,089
Cash and cash equivalents, beginning of the year	706,106	540,017
Cash and cash equivalents, end of year	<u>906,704</u>	<u>706,106</u>

