



PALESTINIAN NON-GOVERNMENTAL
ORGANIZATIONS NETWORK "PNGO"



ANTI-CORRUPTION COMMISSION
"PACC"

The Opinion of Palestinian NGOs Regarding the Concept of Corruption and Methods of Combating it

2014

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Note: this study was conducted by ABC Consulting, It's findings or perspectives do not necessarily denote PACC's or PNGOs' own perspectives.

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Anti-Corruption Commission Speech

The commission believes that partnership with is one of the most important means to successfully combat and eliminate corruption. This can be seen in the recently developed national and strategic laws, which all emphasize true cooperation with civil society in order to increase the efficiency of efforts to enhance integrity, transparency, and accountability.

The anti-corruption Commission works to support Palestinian civil society organizations to enrich the three afore-mentioned values. Many of these organizations have expressed their desire to help the Commission in achieving its mission: a corruption-free Palestinian community. This has been demonstrated by the 10 cooperation agreements signed by the Commission and various civil society organizations since 2012. Of particular note is the agreement in 2013 with the Palestinian NGOs Network, a highly fruitful partnership which is effectively raising the awareness of the Palestinian community about the importance of veracity and clearness, as well as allowing the network to become the only eligible party to receive corruption complaints, a role which it has played admirably.

The activities shared by the PNGO and the Commission have encompassed both awareness raising efforts and training exercises, with considerable emphasis also being placed on research. The two have produced a study entitled *The Opinion of Palestinian NGOs Regarding the Concept of Corruption and Methods of Combating It*, which is the first of its kind created by the Commission and the PNGO, and indicates how both organizations are striving to discover as much as possible concerning the opinions of relevant target groups. Furthermore, other joint activities have probed the role of youth in eliminating corruption, culminating in the training of a number of young adults on the values of honesty, accountability, and communal participation. The Commission is currently working on adopting and applying a youth work-plan as a result of the efforts made in this area.

I would like to use this opportunity to express our deep gratitude for the efforts of PNGO in particular, and I also invite all other organizations to join us in working together to reach a corruption-free Palestinian society.

Rafeq Shaker Al-Natsheh
Commissioner

PNGO Speech

This study comes among the pursuits of the PNGO and the Anti-Corruption Commission to coordinate efforts and enhance work strategies to limit corruption in our society, starting from a vision that is based on the role of the Palestinian non-governmental work in contributing along with other sectors to face this phenomenon. It is also based on a deep understanding of the role of the network to enhance the role of good governance, to develop the systems of accountability in organizations' infrastructures, and to enhance the concept of societal accountability to achieve development goals for the Palestinian society.

The studies and researches in this field represent an integral part of programs of self-building which contributes to building national and civil society organizations capacity to fight against all forms of corruption, enabling it to practice its role effectively, responsibly and objectivity in accordance with the assets that achieve their purpose and goals.

We in the Palestinian Non-Governmental organizations' network "PNGO" look for the cooperation between the network and the anti-corruption commission in the implementation of such studies that establish a relationship based on common understanding and interest in addressing the corruption phenomenon, thereby enhancing the culture of institutional building, the rule of law, the values of integrity, the accountability and social culture that are based on justice and equality as well as providing equal opportunities. We also believe that the efforts of the Anti-Corruption Commission and its essential role in addressing the files of corruption and its efforts to develop a Palestinian national strategy to fight against corruption was a result of a broad consultation process and discussion with most of the components of the society, a step in the right direction, and we are fully prepared in contributing along in the strategy and to undertake the responsibility to translate this strategy into action and specific measures. We will work in collaboration with the anti-Corruption Commission in order to translate these strategies into actions to improve the Palestinian civil work.

We are in full agreement with the anti-Corruption Commission that corruption is another face of occupation and resisting corruption in our official, popular and civil institutions as well as our behavior is basically a resistance against the repugnant occupation.

We thank the Anti-Corruption Commission for the great work they've done for the sake of creating a good environment for NGOs' work and we renew our promise and full commitment in common collaboration in order to foster the independence of the non-Governmental work and institutional building which reinforce our society to face challenges, to achieve freedom and independence and to build a democratic independent state with its capital Jerusalem.

Alaam Jarrar

PNGO Steering Committee Member

Introduction

This report includes the major findings of the first research study entitled: “The Opinion of Palestinian NGOs Regarding the Concept of Corruption and Mechanisms of Combating It”. The findings include quantitative and qualitative indicators concerning opinions and attitudes of those who were involved in the study in terms of: corruption types, levels of severity, and mechanisms for combating it. The importance of this study can be attributed to the significance of the NGO sector itself, being the touchstone of the Palestinian civil society. This study was conducted in February and March 2014 through the PNGO network and the Anti-Corruption Commission. It was based on the scientific approaches, principles and criteria that govern this field of research. The study covered the West Bank (WB) districts and involved: research samples, meetings, and focus groups with all PNGO representatives of different levels and attitudes.

Section 1:


Executive Summary

The qualitative and quantitative findings of the study show that, in terms of the respondents' attitudes (both employees and administration in NGOs), all types of corruption that exist in other sectors also exist in the non-governmental sector, although to a lesser degree than the governmental sector. This finding is based on concrete observations of respondents.

Respondents believe that the abuse of an organization's resources (using the resources for personal benefits, nepotism and absence of criteria, bribes and economic exploitation) is one major type of corruption in NGOs. In terms of responsibility and involvement in most of the corruption cases found in the non-governmental sector, respondents believed that the executive director is most responsible and involved, followed by the financial officer and the board. Additionally, respondents argued that one of the most important reasons for the spread of corruption in NGOs relates to the poor internal control systems of the organizations, the lack of and poor official judicial control, as well as the policies of funding agencies.

The study also showed the overall lack of trust in the seriousness of official organizations to fight corruption. Nevertheless, this perspective positively changed concerning the Anti-Corruption Commission and the Financial & Administrative Control Bureau, compared to other Ministries and governmental organizations. The results also showed that there is a lack of awareness among some people in regards to the knowledge of what the anti-corruption law is, and insensibility of the nature of the roles and functions of various supervisory authorities.

The findings also showed that there are some who are unaware of what combating corruption law is in addition to the roles, specializations and limitation of the different control agencies. The respondents stated that they have positive attitudes toward NGOs' ability to enhance transparency, integrity and combat corruption; however, they are not fully satisfied with it, which means that this ability should be enhanced. Besides, to fight corruption in NGOs, there is a need to activate official control authorities and develop the internal control of the NGOs. The respondents also believed that corruption has been spreading widely in the non-governmental sector, but optimistically stated that they believe that such corruption would decrease within the coming three years.



With regards to reporting corruption, the respondents expressed varying views. Some of them said they are willing to report corruption if confidentiality is granted, whereas, others were afraid and did not believe in the seriousness of actual follow-ups.

These findings must be reviewed in the context of the general environment of the Palestinian society, of which the NGOs are part. Generalizing corruption has become a phenomenon in the community. When talking about corruption phenomenon, the governmental sector is mainly held responsible for causing corruption, whether there is evidence to support that belief or not. Also, inadequate data leads to the spread of rumors and exaggeration of incidents, which is the responsibility of the concerned parties, not the citizen. Additionally, the political environment (the internal Palestinian division) led to deepen corruption in the Palestinian community, which contributed to an increase in the gap between the citizen and official organizations.

The study concludes with a number of recommendations directed at all concerned parties. It recommends that the Anti-Corruption Commission focus on raising awareness and providing organizations with technical support regarding the mechanisms of combating and preventing corruption in what corresponds with the Palestinian situation and the updates of the status quo. With regards to the general administration of NGOs in the Palestinian Ministry of Interior, the study recommended to focus on building partnerships with the non-governmental sector to activate control tools which harmonize with its role and discuss the amendments of some points of the NGO and Association Law No. 1 of 2000. Moreover, the study also recommended that NGO employees activate and develop the internal control systems, increase the level of openness with the public, and, finally, demanded that the donors follow transparent procedures, especially concerning tendering and procurement.

Section 2:

The Importance of the Study

The importance of this study is found in that it is one of the few studies¹ that attempts to conduct opinion polls of NGOs regarding the phenomenon of corruption and mechanisms of combating it nationally. The NGO sector constitutes a major part of Palestinian organizations overall and this sector has a main role in effectively participating in achieving national development, particularly considering the poor capacity of the Palestinian Authority during times of crisis in providing many services to Palestinian citizens.

This study, based on the attitudes of persons involved in Palestinian NGOs, tries to integrate the vision of PNGOs regarding corruption and mechanisms of combating it and carry out research and analysis of practices of corruption in NGOs. This was done through monitoring the reasons and causes for corruption, in addition to the impact and risks corruption brings about, in an attempt to gain a new understanding of the overall image of corruption. Accordingly, the study concludes with a number of recommendations that, along with the baseline data about corruption, can support officials, decision makers, research agencies, and local and international organizations to combat corruption in the NGO sector.

The serious economic challenges that face the Palestinian community require utilizing all available resources as well as good financial management and performance development in order to adequately provide services for the Palestinian citizens who still live under and suffer from occupation. Therefore, the official national and NGO efforts spent for the sake of limiting the spread of corruption and non-legal practices in some organizations must be emphasized to combat and tackle such a phenomenon. This can be done through involving workers in the NGO sector and all stakeholders in the process of proposing solutions to reduce corruption as well as its risks on development, resources and capabilities of the Palestinian people.

This study is believed to be one of the few studies that focus on the NGO sector, while there are many studies and brochures which addresses the corruption subject in general or at the level of the public sector and its related bodies. Thus, the significance of this study is manifested in the research findings and baseline data that it will provide about corruption in all forms associated with PNGOs.

1- Of the most influential studies that addressed NGOs and corruption are:

- Dado, Hssan et al, 2001. The Relationship of PNGOs among Themselves and Palestinian Authority and Funding Agencies. Ramallah-Palestine
- Besan Center for Development and Research, 2002. The Role of NGOs in Building the Civil Society. Ramallah-Palestine
- Reports and studies published by " Aman-Coalition for Integrity and Accountability"

<http://www.aman-palestine.org/ar/reports-and-studies/ngosreports>

Section 3:

Overview of NGOs

Palestinian Non-Governmental Organizations (PNGOs) occupy a special position in the Palestinian society because of their role played over time in defending the Palestinian cause and confronting the Israeli occupation. Moreover, PNGOs actively participated in enhancing the resistance of Palestinian citizens as well as providing several services and responding to community needs, particularly before the arrival of the Palestinian Authority. That era was characterized by the dominance of political party affiliation in NGOs, whose work was mainly centered on social and charitable relief.

However, after the formulating of the Palestinian Authority as a result of the Oslo Agreement in 1993, NGOs became a basic partner to the Palestinian Authority in providing services and contributing to community development as well as participating in social and political mobilization. After the mid-nineties, NGOs became very popular to the extent that they became rivals of official agencies because of the large amount of funding they received. The estimations of a development report issued by Bier Zeit University point out that the proportion of international funding to NGOs, including universities and associations, reached 9.5% of all international aid to Palestine between the years 1994 and 2004, which was approximately one billion dollars.

Prior to the establishment of the Palestinian Authority, NGOs in the West Bank had been subjected to the Jordanian Law of Social Agencies and Associations No. 33 from the year 1966, and NGOs in the Gaza Strip had been subjected to Ottoman laws of associations from the year 1970 as well as a number of Israeli military orders that had attempted to subject all Palestinian associations to their control.

The Palestinian Authority began to formalize the work of NGOs through Presidential Decree No. 22 of 1994. Subsequently, Law No. 17 was issued in 1995 that addressed the authority of general control; this was followed by a proposal in September 1995 for the government to draft a "Law of Charitable Associations, Social Authorities and Private Institutions"². This led to a controversial argument within the Palestinian civil society that freedom should be guaranteed to NGOs without being restricted and controlled by official agencies. However, the law of Charitable Associations No. 1 was approved in 2000.

Subsequently, civil society organizations, including NGOs, lobbied for a more modern law that would support freedom of expression and the right to freely establish associations and NGOs, although the Charitable Association Law No. 1 of the year 2000 does guarantee freedom to establish associations and freedom to practice different

2- Legal Framework to Organize the Work of NGOs and its Role in Enhancing Transparency and Integrity. Lawyer: Fatima Al-Mu'qat. 2006.

legal activities. According to what is stipulated in the first article of the law: "Palestinians have the right to freely perform scientific, vocational, cultural and social activities including the right to establish and facilitate associations and non-governmental agencies according to the laws' regulations." According to what is stipulated Article 26 of the core Palestinian law: "Palestinians have the right to participate in political life as individuals and groups and they precisely have the following rights: to establish associations, unions, networks, forums and folk institutions according to the law". Nevertheless, before any association may proceed with its activities, it must fulfill the registration procedures required by the Ministry of Interior and the association needs to provide the Ministry and the mandate of authority with annual financial and administrative reports of its work. Also, authority was delegated to the Financial & Administrative Control Bureau in order to monitor the work of NGOs, where Article 31, Item 7 stipulates: "According to the regulations of this law, the following is subjected to the control of the bureau: agencies, public institutions, NGOs, associations, and unions of all kinds and levels as well as those that are similar"³. In spite of the procedures of control and follow-up that are delegated by the law to the aforementioned agencies, the official control agencies do not perform the follow-up and control procedures effectively, nor is there coordination among them concerning the specializations and roles of each. This has led to the presence of both administrative and financial corruption, the later especially important considering the great amount of financial support received by civil society institutions over the past year.

There has been suspicion that corruption has spread in NGOs as it spread in the public and private sector. The last opinion poll conducted by "AMAN" in 2012 concerning the attitudes of citizens regarding corruption and its inflation showed that 10% believed in 2011 and 5.3% in 2012 that NGOs ranked after the public sector, political parties, private sector and local agencies in the cycle of corruption. This finding included different levels and types of corruption, mostly favoritism in hiring, followed by discrimination in providing services, misuse of the organization's resources and properties, bribery, and favoritism in bids. However, official control agencies have begun taking an increasingly effective role in combating corruption and thus limiting suspicions regarding the presence of corruption within civil society organizations. Issuing the Law of Combating Corruption in 2007, establishing the Anti-Corruption Commission in 2010, starting and transferring some of the corruption cases from NGOs to the court of corruption crimes, and improving upon the role performed by the Financial & Administrative Control Bureau in issuing annual reports that include the results of control operation are all examples of steps taken by official control agencies to strengthen their role. However, further steps need to be made in order to combat corruption in Palestine at all levels and in all sectors, including the NGO sector.

3- The third quarterly report titled "The Most Common Violations in NGOs" The Office of Administration and Finance, November 2013.

Section 4:

Study Methodology

In order to research the opinions among PNGOs regarding corruption and methods of combating it, this study was based on a methodology that includes several phases and stages of research. A desk review of a number of studies, brochures and previous work that is related to corruption (particularly those that are related to NGOs) was conducted. Subsequently, the process of field data collection was undertaken by conducting a number of meetings and focus groups composed of administrative staff and board representatives. Moreover, a baseline study was conducted about the opinions of board members and staff working in NGOs. Finally, an analysis of data and results was done, and the final study was written that includes related aspects and recommendations. This study was conducted during the period from February - March 2014.

To classify the sample scientifically, international classification conducted by the EU to NGOs in 2011 usually used in specialized researches in civil society organizations. This type of classification is based on categorizing civil society organizations into four main levels; these are :

Levels	CSOs classifications	Sector representations ⁴	Geographical representations	% of the total sample size
First level organizations	NGOs grassroots	<ul style="list-style-type: none">– Youth and sports– Women– Children– People with special needs and rehabilitation– Relief and charitable activity– Culture and education	<ul style="list-style-type: none">– West Bank northern districts– West Bank southern districts– Areas of the Jordan Valley	50%
Second level organizations	Large associations and NGOs in cities, Non-profit organization source centers	<ul style="list-style-type: none">– Human rights, governance and democracy– Health– Agriculture, water and environment– Social development– Study and research	<ul style="list-style-type: none">– West Bank northern districts– West Bank southern districts– Districts in the Middle of the West Bank including East Jerusalem	30%

4- Sector level was categorized according to the centralization of sectors in different levels of the organizations. For instance, the Youth and Sport sector is centered in the first level more than any other levels, and so on.

Third level organizations	Sector and specialized NGOs, Sector and specialized coordination agencies	All sectors of the third level organizations	All West Bank districts	10%
Fourth level organizations	Public platforms for PNGOs	All sectors of the fourth level organizations	All West Bank districts	10%

The following includes a detailed explanation of the methodology used:

First: Meetings with PNGO Staff and Anti-Corruption Commission:

Initially, three meetings were conducted with PNGO staff and the Anti-Corruption Commission for the purpose of obtaining a detailed overview of the nature of the required assignment, and objectives and outcomes that were expected to be achieved once the study was completed. Additionally, the work plan and methodology were agreed upon in order to achieve joint coordination before starting the implementation phase.

Second: Desk Review:

The research team reviewed previous studies, literature and brochures related to combating corruption as well as topics that have to do with transparency and integrity in PNGOs. Detailed information about corruption, its impact, and lessons learned were collected in this phase, which served as an introductory phase to the subsequent data collection phase. This data supported the study regarding the NGOs opinions of corruption and means of combating it.

Third: Data Collection:

This assignment included collecting detailed information regarding PNGOs' opinions in the field of combating corruption; this was done by conducting a number of meetings, focus groups and particular baseline studies concerning opinions of board members and NGO staff detailed below.

- 6 focus group meetings were conducted, distributed by sector and geographic location at the West Bank level. A carefully selected sample of the board members and PNGOs and staff was chosen, hence, emphasizing their opinions regarding cases of corruption that NGOs suffer from and methods of tackling them. Note that the sample selection was done according to specific criteria, guaranteeing the involvement of all NGOs in the sector representatively, considering the proportional representation of the organizations' types, scope of work, size, and geographical scope of work.

- A baseline study concerned with board members and NGO staff opinions and attitudes of corruption, its types, effects and means of tackling it was conducted. The sample, which included 40 respondents, was representative of the NGOs' attitudes, levels, scope of work, and geographical location in a way that reflects the real status of those organizations. The study presented opinions of NGO agents and staff regarding the existing corruption along with its types and methods of tackling it; also, the study presented the roles of different official agencies and their efficiency as well as their effectiveness in tackling this phenomenon.

Fourth: Data Analysis and Compilation:

After finalizing the data collection process, the research team analyzed the results using SPSS, whereby data were processed through frequency and percentage, and then linked to a joint context that highlighted the concept of corruption in its forms and types. Additionally, a historical narrative of the NGOs' status and relationship to issues of corruption, accountability, transparency and integrity was included. Also, the findings and opinions of representatives of the NGOs were reviewed with regard to the issues of how to combat corruption. This phase also included presenting the qualitative findings resulting from interviews and group meetings. The research team presented the analysis of corruption present in NGOs and methods of combating it, then proposed a number of recommendations related to the topic.

Fifth: Presentation of the study on CSOs' representatives and preparation of the Final Report:

The preliminary findings of the research study were presented to representatives of civil society, in a workshop conducted in Ramallah 9/6/2014, in order to provide final modifications to PNGOs and Anti-Corruption Commission.

Research community:

The research community consists of a random sample of members of boards of directors and employees within the non-Governmental organizations of the Palestinian civil sector representatives at the level of the West Bank.

The research sample:

A random sample which was selected consists of (40) persons who were the representatives of Palestinian non-Governmental organizations (boards of directors, employees) taking into consideration the geographical distribution of the sample which included northern, central and southern of the West Bank, in addition to the sectoral distribution which took into account the nature of the work of institutions and the size and scope of its work. The sample included a division for the research

community into four sectoral levels for non-Governmental organizations; the first was the grassroots community organizations that have been represented by 50%, the organizations of the second-level which include associations, large civil society organizations in urban centers, and non-profit organizations that have been represented by 30%. Organizations of the third-level which include the civil sectoral and specialized networks, also the coordinating ,sectoral and specialized bodies which was represented by 10% , the fourth-level organizations include the Palestinian civil institutions which were represented by 10%, besides taking into account the geographical distribution within the West Bank ,the countryside and the camp.

Determinates of research:

It's well known that every research or study has its certain limits and specific capacity which can impede the possibility of disseminating the research results to all target groups, so it has been focusing on a specific sample that represents a subset of the research community and it was selected as a result of the incapability to restrict the research community, this is considered to be one of the study limitations as well as the followings:

1. Limited period of implementation of the research, where the study was conducted during the period between (February - March 2014), which is considered a limited time to complete collecting information to prepare the research study such as analysis and others.
2. The widening of the geographical area of the study sample that prevents access to the entire members of the research community which extends and includes cities, countrysides and the Palestinian camps.
3. Limited number of sources and references on the subject of the study and we here mean the corruption phenomenon within the private sector.
4. Lack of cooperation by some representatives of the civil institutions in providing information associated with a survey form for directions or participating focal meetings.

Section 5:

Orientation to the Current Status of Corruption in NGOs

Corruption exists due to a number of factors and effects, which vary according to each community and can lead to either a substantial or limited spread of corruption. Corruption in Palestine became more common after the creation of the Palestinian Authority and establishment of Palestinian organizations within the framework of the Oslo Agreement signed in 1993. During the transitional period several public organizations were established. These organizations provided citizens with services within the political system which was then in the process of forming and crystallizing; nevertheless, this phase was characterized by poor administrative infrastructure as a result of the new Palestinian experiment in which officials did not focus enough on administrative issues. As a result, there are still a number of public organizations that did not complete their terms of organizational structure, and policies and internal systems that could have limited administrative violations, conflict of interest or exploiting the position for personal gain remained poor. Additionally, the ability to prevent fraud and all practices that corrupt financial and administrative procedures was lacking, and was coupled with poor official accountability systems, poor justice and judiciary structures and the failure of existing laws to prevent corrupt practices in general.

With the formation of the Palestinian political system and during the period of creation of the Palestinian Authority, three branches of government were created: the executive, legislative and judicial, although an actual balance of power is still lacking. With the executive authority in control, Palestinian leadership showed a lack of seriousness in combating corruption; this was particularly true during the creation of the Palestinian Authority, which witnessed noticeable violations while establishing organizations, such as hiring employees without having the minimum official control and accountability criteria and procedures. Also, the legislative council performed poorly during its first session and it exceeded its legal tenure due to a delay in conducting legislative elections. The council did not include in its composition representatives of a diversity of Palestinian political parties, which negatively influenced its performance and role in combating corruption and holding public organizations accountable, although there were some limited cases in which this did happen.

In this political environment corruption began to appear, including misuse of public money, favoritism, and exploiting job positions and public resources. This, however, was not limited exclusively to the public sector, but also existed in civil society and NGOs. With an abundance of international funds, several organizations and charitable

associations were established across the West Bank and Gaza Strip, and it was observed that there were many violations in the work of these organizations similar to the corruption seen in other sectors. This was due to the absence of accountability and accounting systems of relevant official agencies; also, the poor administrative capacity of NGOs and the limited role of its referential authorities concerning supervision on the organizations' programs played a role in the existence of these violations.

Nevertheless, the Palestinian Authority, during the last three years, has managed to achieve some progress in the context of combating corruption, especially under the internal and external demands to reform. The difficulties imposed on Palestine during the Second Intifada (uprising) restricted the Palestinian Authority's role as well as its geographical control of lands because of the Israeli occupation and its abusive practices. This, in turn, negatively influenced the Palestinian economy and resulted in the inability of the Palestinian Authority to pay its employees and there was an increase in public debt. This situation caused the Palestinian civil society to mobilize and call for internal reform, holding officials accountable for cases of corruption and financial violations.

Accordingly, in 2005 the Palestinian Authority issued a law concerning illegal livelihoods, formed the Anti-Corruption Commission through Law No. 7 of 2010, and established the corruption court⁵. Furthermore, several positive moves were undertaken regarding the public organizational structure, setting in place more organizational and administrative procedures that contribute to limiting some corrupt practices.

Causes of Corruption in NGOs:

In its general framework, causes of corruption in NGOs are not different from corruption that exists in the public or private sector, although each sector has its own characteristics. Corruption in the NGO sector has the following causes:

First: Poor role of official agencies in charge of combating corruption:

The opinion poll outcome showed a lack of trust in the seriousness of official agencies in following-up on corruption cases of staff in NGOs. Additionally, there is poor effective coordination mechanisms among these agencies (whose role is already restricted) to document organizations' reports, such as the associated department coordinating with the Ministry of Interior. Furthermore, citizens feel that decision makers lack seriousness to limit corrupted practices and that there is inadequate evidence of follow-up and concrete results. In addition, the insufficient role of the public prosecution authorities prolonged procedures of investigations, thus, requiring the Anti-Corruption Commission, the Financial & Administrative Control Bureau, the Ministry of Interior, the concerned ministries, and judicial authorities to coordinate

5- National Strategy on Anti-corruption for the year 2012-2014, <http://www.pacc.pna.ps/ar/index.php?p=home>.

among themselves and improve their work to ensure high accountability, and to follow-up on cases of corruption.

However, there has been an improvement in the operations of control, follow-up and accountability in NGOs in the last years. That is, activating the role of the Financial & Administrative Control Bureau resulted in several control visits and issuing administrative reports that monitor the main violations by NGOs. Examples of this work are the periodical reports from the Financial & Administrative Control Bureau, including the report that was issued in 2012 called: "The most Common Violations in NGOs", in addition to establishing the Anti-Corruption Commission and following-up on some NGOs in which corrupted practices were cited during the implementation of their programs and activities.

Second: Lack of comprehensiveness in some laws regulating NGOs, such as the Law of Charitable Association:

The Law of Charitable Association of 2000 overlooks some important aspects that are related to the work of NGOs, thus leading to the exploitation of these loopholes and ambiguities concerning some texts resulting in serious violations that may lead to corruption. For instance, the law⁶ did not adequately regulate conflict of interest, despite what is stipulated regarding non-duplication of supervisory job positions for kinship of first and second levels. In addition, there is a lack of explicit reference to specific periods to conduct internal elections for some organizations; hence, some organizations continue to operate with the same board and general assembly without holding elections.

Moreover, there exists anon-commitment of NGOs to announce its data to the public in terms of the amount of funding, how it is spent, implemented projects, as well as issues of non-regulation of membership⁷ within the assembly concerning the number, nature and the period of membership in these associations. As a result, some organizations have restricted their membership to limit the number of assembly members as opposed to making any expansion of membership.

Third: The poor supervisory role of the board and administrative authorities:

The poor supervisory role of referential authorities of NGOs has negatively influenced the work of NGOs and caused corruption⁸ since some assemblies and boards do not effectively supervise the association's activities. It was observed that the executive director mainly controls the association's work whereby the assembly or board members have limited experience or can easily be convinced to agree on whatever policies are approved by the executive administration.

6- Ali Abu-Diyak, Naser Al-Rayis- Amman-Coalition for Transparency and Integrity, 2008, p. 31 "Palestinian policies and Legislations to Combat Corruption"

7- The third quarterly report titled: "The Most Common Violations in NGOs" The Office of Administration and Finance, November 2013, p.13

8- Previous reference, p.12

Fourth: Poor internal control systems related to charitable associations⁹

Many NGOs do not apply sound criteria related to good governance or use approved internal systems. Also, some of them do not have financial and administrative policies that guarantee transparency in each aspect of the association's work and programs. This lack, coupled with the absence of the supervisory role of the referential authorities, whether it is the assembly or board, leads to the spread of corruption at all levels.

Types of Corruption & Levels in NGOs:

Types and levels of corruption within NGOs are diverse and include financial violations. These violations can occur directly through receiving money (bribes) in the form of bids, or buying services and supplies; or indirectly as a result of illegal exploitation of job positions or in those senior employees receive high salaries that do not meet the nature of their job descriptions. Moreover, using favoritism in hiring was found to be one of the main types of corruption in Palestinian NGOs, according to a recent opinion poll¹⁰.

Additionally, other types of corruption are the exploitation of the organization's resources for personal interest; discrimination between employees because of religion, friendship or kinship; misuse of job position; underestimation in applying systems and laws within the organization; discrimination between employees; absence of transparency and integrity; hindering citizens and local community from reviewing data related to the organization's type of work, its expenditure, and management of its programs and policies of every aspect of the organization's administrative and financial work.

It is difficult to pinpoint the practices associated with corruption in NGOs, which occur during the process of implementing the projects or programs while contracting for services and supplies, or taking various administrative and financial procedures that may contain suspicions of corrupted practices directly or indirectly¹¹. Moreover, corruption within NGOs cannot be contained within administrative levels, even though these practices are mainly found at the senior administrative level. The findings of the baseline study showed that corrupt practices can be performed by board members, the organization's executive administration, workers within the organization, or from cooperation between more than one administrative level resulting, sometimes, in taking control over organization's decisions, resources and benefiting from it through illegal and non-legislative means.

9- Worksheet: Control and Audit to Build, Develop and Enhance Good Rule. Mr. Samer Abu-Qari'/The Office of Finance and Administration, Introduction in the training workshop titled "The Charitable Association and Its Role in Combating Corruption." Ramallah, 12/18/2012.

10- According to the last opinion poll conducted by "AMAN" in 2012 that monitored the citizens' impressions, favoritism in providing services is one of the most common types of corruption spread in the three sectors (public, private and NGOs).

11- Previous reference: Worksheet "Monitor and Audit for Building, Developing and Enhancing Good Rule", p.7.

The most serious types of corruption in NGOs can be summarized as the following (according to this study):

1. Favoritism
2. Financial issues including receiving money directly (bribes) or indirectly as a result of exploiting the job position
3. Favoritism in providing services to stakeholders
4. Exploiting the organization's resources for personal interest
5. Senior employees receiving high salaries for positions that do not meet their assignments
6. Discrimination between employees because of religion, friendship, or kinship
7. Misuse and exploitation of job position
8. Underestimation in applying systems and laws within the organization and discrimination between employees
9. Corruption in bids and contracting procedures for purchasing services and supplies

Corruption Risks:

Corruption has serious, negative possible consequences on society, organizations, and individuals. These impacts may reach the political system as a whole in terms of its legislation or its ability to provide a decent life for citizens and respect their basic human rights, such as the right to equality (in terms of obtaining equal opportunities) and the freedom of access to information. Additionally, corruption leads to the weakening of political participation when trust is lost in public organizations and control and accountability authorities¹². Also, it negatively affects social and economic development and is hard to encompass its impacts on community development since it can negatively and clearly affect all of the state's sectors.

The negative influence of corruption in NGOs affects every individual of the society because NGOs receive aid from the international community and different international organizations. These organizations provide part of their contribution as developmental programs that NGOs facilitate in order to provide help for the Palestinian people. The report of the Financial & Administrative Control Bureau in 2013, related to the control of PNGOs, showed that much of the funding that NGOs received, which is considered public money in that should go to supporting the Palestinian people, was wasted due to a lack of commitment on the part of the NGOs to the application of the provisions of the laws and regulations that governed their work during the year 2013. The amount of funds was 21,906,406 NIS or around 6,410,268 U.S. Dollars. This is a waste of a large amount of Palestinian financial resources, particularly considering the circumstances

12- Toward a National Strategy for the Civil State - Combating Corruption Challenges, Shatha Al-Jinadi, 2011.

of the poor Palestinian economy, the low rate of public income, the suffering of the Palestinian Authority due to the recurrence of crises resulting mostly in its inability to pay the salaries of the employees in the public sector, and the results of its inability to provide services and cover the basic needs of Palestinian citizens.

Corruption risks can be summarized as the following:

First: Wasting resources and external aid:

NGOs receive a sizeable percentage of support from international funding agencies, which the governmental sector competes for as well. Thus, corruption in NGOs hinders the community development process because of the bad management of public money, affecting the amount of services received by citizens.

Second: Impact on the quality of services provided to citizens:

Many NGOs suffer from recurring financial crises due to a lack of financial opportunities and a lack of profitable projects that can provide NGOs with a stable income. Additionally, the recession of the world economy and differences in funding agendas across the world, particularly due to the occurrence of Arab Spring, as well as the spread of corruption and practices of financial and administrative violations all led to negatively influence the organizations' capacity and sustainability in providing services to citizens effectively and professionally.

Third: Weakening the national economy and contributing to unemployment ¹³:

Despite the fact that several PNGOs in the last few years were negatively influenced by the lack funding opportunities along with the limited available resources resulting in laying off its employees, the real problem lies in the behavior of many NGOs that contributed to the spread of the worst types of administrative corruption. These are favoritism and hiring employees according to their political affiliation, party affiliation or even kinship. This caused the weakening of NGOs' structures, losing their credibility to Palestinian citizens. "AMAN" conducted an opinion poll regarding the concept of corruption and means of combating it in 2012. The poll showed that 47% of respondents said that favoritism in hiring is the most common kind of corruption in NGOs. This has caused the weakening of the organization's organizational, administrative and financial capacity; this, in turn, reflected on the Palestinian economy, mainly in that NGOs used to provide several vacancies, particularly under the circumstances of the inability of the official sector to receive an acceptable number of graduates.

13- "The Impact of Corruption on Social and Economic Aspects" p. 12, Dr. Hamdi Khawaja / Anti-Corruption Commission. In the training workshop "Religious Inheritance and its Role in Combating Corruption, Ramallah, 11/06/2012.

Section 6:

Analysis of the opinions of representatives of NGOs and resulting trends

In general, the opinion of board members of non-governmental organizations regarding corruption and methods of combating it did not differ from the opinions of the employees of the executive body. There were main similarities in the answers, thus the answers of both sides were merged as follows:

A. Analysis of the results of focus groups conducted with representatives of administrative and executive boards about the concept of corruption and methods of eliminating it.

First: Trends in responses regarding levels of corruption and reporting it:

Respondents stated that the corruption levels in the non-governmental sector exist at a level similar to other sectors. They also stated that corruption level in the non-governmental sector is much lesser than in the governmental sector, but they considered that the prevalence level of corruption in the private sector is lesser than in the public sector, however some of the research community tried to underestimate its levels due to the existence of oversight by the boards of directors, responsible governmental organizations, and the donor organizations. With regard to the most important trends which are contained in this axis are as follows:

- Corruption exists, but it is difficult to detect due to employees' fears of reporting.
- Corruption is not an issue related to a specific organization, but a general phenomenon.
- Corruption is limited in NGOs due to the intensive supervision done by different parties.
- Corruption is harder to find in large organizations due to the complexity in dealing with different parties, and their improved supervisory systems.
- The respondents state that some of the practices by NGOs should not be considered corruption, especially those practices that are done due to lack of governmental and external funds, which could hardly cover the organizations' running expenses.

- The presence of corruption among some international funding agencies, which negatively reflects on PNGOs receptive of external funds.

The views of respondents about reporting corruption practices varied from rejecting to report due to fear and lack of providing security for the reporter, lack of serious Follow-up by concerned agencies, or because they are frustrated with the legal role. In spite of that, some said that they have the urge to report without mentioning their name and do so indirectly.

Second: Orientation of the respondents regarding the most practised forms of corruption

The respondents agreed that corruption does not specifically mean financial corruption, and can include managerial corruption regarding employment opportunities, tenders, and other forms of corruptions within NGOs, with their confirmation of some practices that lie in the overall administration mistakes which can lead to corrupt practices in the future. This can be referred to as follows:

- Employment according to favoritism is the most practised form of corruption.
- Using the organizations' resources for personal use.
- Using a lack of laws and policies to pass resolutions tinged with corruption issues.
- High corruption in the work field regarding services, grants, and contracts, which form the majority of work done by NGOs.
- Nepotism in the process of giving grants and services for target groups.
- Some of donors limit organizations to procure services from certain providers who charge more than the market price.
- Manipulation in grants, and evading putting in place guarantees and taxes.
- Low levels of direct financial corruption.

Third: Position of respondents regarding the parties most associated with corruption:

The vast majority of respondents think that corruption is concentrated in leadership positions, specifically: the executive manager, the financial department manager, and the financial committee of the board of directors. The reason is that these positions can control the resources of the organization.

Fourth: Position of respondents regarding reasons behind corruption:

According to the respondents, the reasons for corruption were a lack of awareness and a lack of effective methods of supervision. The reasons are stated as follows:

- Weak internal systems of supervision in addition to conflict of interest on occasion.
- Corruption starts from a dishonest election of board of directors and general assemblies, which are nominal most of the time. Election is based on personal interests more than the overall advantages of the organization.
- Existence of blood relations between employees fosters the increase in the level of corruption.
- Lack of experience and qualifications of the board of directors, which in return affects the organization negatively .
- Some departments lack knowledge of the policies and responsibilities assigned to them (their authority, authority of board of directors, authority of the treasurer).
- Lack of internal supervision committees which are formed with members of the board of directors, and other committees who have knowledge of the right financial procedures.
- Partisan and political considerations are taken in selecting some members of the general committees and board of directors, which affect the performance of NGOs negatively.
- Weak performance and follow up by general committees of the PA (weak follow up by the Ministry of the Interior).
- Lack of effective penalties and laws regarding corruption.
- The large number of NGOs may reduce the extent to which supervision can be done by responsible parties, thus contributing to an increase in corruption.
- Some donors set priorities that do not suit the needs of the target areas. Moreover, some donors restrict project purchases to providers chosen by the donor, which might be more costly than what is offered in the market.
- Financial instability, which is caused by the lack of sustainability in NGO projects, leads to unethical actions to obtain amounts of money from projects to cover other expenses in the organization.
- Board of directors and employees lack knowledge of their roles and tasks.
- Lack of systems, regulations, and codes of conduct or a lack of awareness about them.
- Lack of systems and planning. Moreover, one individual can sometimes be in control of the organizations activities, work, resolutions and directions.
- Small organizations face difficulties in applying some procedures and policies due to weakness of financial abilities and human resources.

- Some donors have strict policies and procedures that prevent the NGOs from managing the grants in the right and effective way.
- Some donors have priorities that do not match the national priorities, which leads some NGOs to work with projects that do not suit its vision and mission in order to obtain funds.
- Existence of funding conditions which conflicts with the law of NGOs.
- Conflicts in the law of NGOs and the role of the Ministry of the Interior, which restricts modifying the internal system of the organization when it's created. This ensures the need to modify the law. This confirms the need to amend the law, especially in the vague aspects .

Fifth: Trends of responses regarding the parties responsible for supervision and fighting corruption:

It was agreed that there are weak proceedings of corruption issues by responsible parties. They also stated that the general committee dealing with corruption should not only wait for reports, but should also perform regular supervision through a scheduled system.

On the other hand, regarding the nature of the authorities of official bodies it is noticed that the majority of institutions do not have a full understanding of the nature of the relationship between the official bodies that take responsible for the follow-up issues of corruption .As observed that there's an ambiguity regarding the roles of Anti-Corruption Commission, financial and managerial department, and the Ministry of Interior. This indicates the importance of raising awareness about the roles and procedures of the formal parties.

With regards to the Anti-Corruption Commission some members of the research community has pointed out to their participants with the civil institutions activists in activities that are held by the Anti-Corruption Commission. In addition to their participation in the preparation of the strategy to fight against corruption, they confirmed that the work of the Commission is based on a participatory approach. As others have pointed out that they do not have enough information about the body or the nature of its work.

On the other hand, a number of respondents pointed out that they are dissatisfied with the performance of the judiciary and its affiliated bodies that was as a result of stalling in adjudication as well as lack of deterrent sentences in relation to the issues of corruption.

In spite of these conclusions, the majority of respondents emphasized the presence

of some recent improvement in official parties' censorship for corruption cases in NGOs. This is in harmony with what the Anti-Corruption Commission indicated: that it received a total of 368¹⁴ complaints in 2012, compared with only 78 complaints in 2011, which signifies the increase in received complaints by about 478%. This shows that there is a big trust in the Anti-Corruption Commission and its improved work.

Sixth: Position of respondents on the policies and procedures of NGOs that fight corruption:

Most of the respondents believe that many of the non-Governmental organizations have the policies and procedures which lead to curb many corruption processes which varies according to the nature of every institution and its potentials as well as its internal conditions .There's an improvement that has been obtained on the performance of the civil institutions in building their capacity, enhancing their performance and developing their internal regulations and policies.

They also stated that some procedures which are used now are effective, such as internal and external auditing, and checking and reviewing systems, which enhances internal supervision and lessen the occurrence of corruption.

Moreover, the presence of civil and social engagement to support integrity and fight corruption help reduce corruption. In addition, many NGOs started publishing data, reports, and periodicals about their work to increase transparency and share their achievements.

However, some representatives of the sample of the participating institutions indicated that these measures are still inadequate and substandard, and there is a need for further institutionalization, a development of regulations, policies, procedures and aspects of different intervention which contribute to limit the administrative mistakes and to reduce corruption to the lowest level.

Seventh: Position of respondents on the best strategies to fight corruption:

The respondents mentioned a number of different methods they found appropriate to prevent corruption in NGOs, such as social awareness for employees, referral committees, effective internal inception systems, and effective anti-corruption laws. The recommendations of the respondents regarding the methods of fighting corruptions are as follows:

- Revise the law of NGOs, especially the terms regarding creating general assemblies

14- PACC Annual Report, 2012

and boards of directors, in order to make it more suitable and effective according to clear terms and specifications.

- There should be more effective follow-up by governmental supervision committees, through improving the abilities of committees and selecting the right team for them.
- Encourage managerial committees to implement effective censorship, attend periodic meetings, and implement effective management of NGOs.
- Study the feasibility of merging NGOs and small charities to ease follow up, and build stronger systematic organizations with good management. Study plans and budgets can be made to encourage organizations to merge.
- Promote the concepts of effective management and publish data about NGO work.
- Periodic reports regarding performance, working proceedings, and integrity and transparency of NGOs should be created by responsible parties.
- Build social awareness of the danger of corruption and the importance of fighting it.
- Implement related systems, policies and regulations, especially the ones related to financial issues.
- Spread awareness concerning corruption with employees, the board of directors, and society in general.
- Empower referral committees and boards of directors, and enhance their role to achieve effective management of the work activities and programs.
- Prevent conflict of interest which increases the occurrence of corruption.
- Put in place stricter laws and penalties to fight corruption.
- Encourage reporting corruption and securing reporters.

Eighth: Position of respondents on corruption and its levels:

The respondents stated that there is an exaggeration of the amount of corruption in NGOs. Moreover, many respondents stated that they are afraid that focusing censorship on NGOs aims to weaken NGOs in general and affect the trust they have with Palestinian citizens.

Some respondents stated that the annual report of the Financial & Administrative Control Bureau of 2013 includes names of NGOs accused of corruption, although many of the actions done by those NGOs can be considered managerial mistakes and not corrupt actions. This shows the importance of having objective and precise censorship procedures,

and avoiding publishing the names of NGOs before judicial rulings are made¹⁵.

B. Analysis of the questionnaires about the concept of corruption and methods of eliminating on both the executive and board administration levels is presented in the following:

First: Trends in responses regarding levels of corruption and reporting:

The results also indicate that the civil society activists believe in the spread of corruption in the civil institutions which approximates 80%, and therefore, their recognition of the existence of corruption stems from the knowledge of their work environment, and therefore their testimony is important and different from approving. The results also show that NGO employees, while others' view of spread of corruption in the NGOs can be attributed to wrong prototype.

It also indicated that about (68%) of respondents who had heard about existence of evidences of certain corruption cases in this sector through the experience of workers in this field. This is a clear indication that such forms of corruption exists in the private sector, but it's also different when they were asked about a direct preview of corruption cases, the answers drop to about (16%) "Yes" versus (84%). However, this may not be related to the second question that accuses the organizations in which they work, also the answer may not be as daring and confident as that of the previous one.

With regards to the reporting on corruption; despite the fact that 63% of respondents indicated that they are willing to report on any corrupt practices if there are confidentiality requirements and without mentioning names or personal information. More than one-third of the respondents were undecided regarding to the reporting on corruption which was as a result of many reasons that have been mentioned in the context of talking about the levels of corruption within the results of the outputs of the focal meetings that call for all aspects of protection for whistleblowers and boost their confidence and response to report on any corruption cases that they encounter.

Despite the presence of a high percentage of respondents who wanted to report on corruption, yet it's noticed that they have a lack of awareness with respect to the competent bodies and mechanisms of reporting on corruption and how to file complaints in various forms. Some of the respondents were either afraid to report on corruption, or believe that the security agencies only, for example, is the correct addressee for complaints.

15- By reviewing the third quarterly report of the "State Audit & Administrative Control Bureau (SAACB)" in November 2013 under the title of "The most common irregularities in the civil institutions and non-governmental organizations", we found that names of associations and civil society institutions contained within the report have been mentioned for reference to the extent of cooperation of those institutions and the Bureau. p 31.

Table 1: Trends in responses about the levels of corruption and reporting it

Paragraph	Choices and percentages			
Do you think corruption exists in Palestinian NGOs?	I do not know	It does not exist	Yes. It exists	Yes, common
	15%	5%	60%	20%
Have you heard about cases of corruption in an institution or more than one of the non-governmental institutions?	No		Yes	
	32%		68%	
Have you ever witnessed cases of corruption directly?	No		Yes	
	84%		16%	
If you saw or suspected cases of corruption would you report it to officials?	Hesitant		Yes I would report	
	37%		63%	

Secondly: Trends in responses on the most common forms of corruption in NGOs:

It should be noted that it is difficult to limit forms of corruption that can be practiced within the civil institutions, and a part of those practices has been a subject of controversy between the representatives of the private sector in terms of the forms of corruption or its classification in regards to the administrative mistakes.

But in terms of the results that have indicated to the respondents according to Table (2) they believe that the misuse of sources and resources of the institution for personal interests and goals is the most widespread corruption within the civil institutions, followed by befriending the process of distribution of services to beneficiaries and obtaining direct financial benefits (bribes) or indirect as a result of the career exploitation; in addition to getting salaries which are organized for workers in the private sector, followed by the proliferation of favoritism in the distribution of services to beneficiaries away from any professional standards. The bribery and career exploitation is one of the most important forms of corruption mentioned by

respondents, in addition to the corruption that may take forms and types that are hard to restrict which can be referred to as follows:

- Direct financial corruption, which is the most common form of corruption that people address.
- Corruption in appointing and decision making, which is named as mediations and nepotism in employing kin and distributing services, which was found to be the second most addressed form of corruption.

These positions of NGO agents may be due to the following reasons:

- The absence of sufficient information by leading organizations increases suspicion of corruption with or without evidence.
- Discussion of corruption in terms of poor management of human and financial resources is rare because of the dominance of the commonly understood definition of corruption, which relates to embezzlement and nepotism.

Table 2: Trends in responses regarding types of corruption most practiced in NGOs:

Classification	Ranking (From most to least practiced)
Use of organization resources for personal interest	1
Favoritism in distribution of services for beneficiaries	2
Accepting bribes or exploiting job position	3
Favoritism and discrimination based on religion, ethnicity, friendship or kinship	3
Favoritism in giving bids and contracting to buy services and supplies	4
High salaries for employees in senior positions that do not reflect the nature of their work	5
Lack of seriousness in applying the rules and regulations in the organization and discrimination between employees	6
Exploiting job position	7

Thirdly: Respondents trends about the parties that most practice corruption in NGOs:

The results in Table 3 indicate a trend that corruption is believed to be spread among leadership levels in NGOs, which is in accordance with facts and general impressions, since accusations usually get directed at higher levels because it is those levels that are responsible for decision making and all of them are decision-makers in terms of how to manage the organization and control its different resources.

What is notable in these results is that the employees in the non-governmental sector face more accusations than the boards in terms of being involved in corruption. This may be logical and consistent with reality whereby many of the administrative boards are inactive. Hence, the executive department is what controls the management of financial and human resources independent of the administrative board in many cases.

Table 3: Trends in responses regarding the parties that practice corruption in NGOs:

The parties deemed to practice corruption in NGOs	percentage
General of Executive Director	55%
Financial Director or Financial Officer	55%
The Board of Directors	40%
Program Directors or Administrative Units	20%

Fourthly: Trends in responses about the reasons for practicing corruption in NGOs:

An analysis in Table 4 shows some of the factors that are understood to cause most corruption cases. According to respondents' opinion, one of the most important cases is the limited role of official parties' financial and administrative censorship, the feebleness of control mechanisms of supervision by funders, the weakness of internal supervision, and the absence of an organizational structure for NGOs as a result of lack of experience and awareness. As many public bodies are inactive and rarely practice their roles as in annual meetings or at elections.

What can also be noted is that there are two main factors for the spread of corruption, which were the most mentioned by respondents, both of which are factors external to NGOs. They are the limited censorship by the PNA and its ministries and boards, and the limited censorship by supporting parties and funders.

This highlights the belief among employees that eliminating corruption requires more than fixing internal laws and regulations, and that it also needs to be supported by efforts from other parties as well.

Table 4: Reasons for the practice of corruption within NGOs

Reasons for the practice of corruption within NGOs	Percentage
The absence of the role of official bodies in relation to financial and administrative control	80%
Weak internal control systems	45%
Lack of awareness of the Board of Directors of how corruption happens and ways to combat it	40%
The absence of effective monitoring by funders generally	70%
The absence of a supervisory role for public bodies	40%

Fifthly: Trends in responses on the specialized parties responsible for censoring and fighting corruption:

The results shown in Table 5 demonstrate the lack of trust in the seriousness of official parties responsible for censoring corruption. This is the general impression taken by everyone in society regardless of the facts. This might be due to previous accumulations or stereotypes about them. This situation explained that there's a level of mistrust by some civil society representatives in the possibility of existing a serious fight against corruption.

This case explains the despair of many in the society to have any chance to fight corruption seriously.

The results differ about the seriousness in dealing with this issue between the governmental and non-governmental sector. It is noted that there is less trust in the seriousness of the governmental sector's role in fighting corruption in correspondence with legal framework for their supervisory roles within the law of charities No. (1) for the year 2000, and the relevant laws.

As for the laws of the Anti-Corruption Commission, approximately half of the respondents have never read them and do not know anything about them. This emphasizes the importance of awareness raising when it comes to this issue.

Table 5: Trends in responses about the parties responsible for censoring and fighting corruption

Paragraph	Percentages and choices			
Do you know the official body that you should go to in case you have a suspicion of the existence of corruption to report it?	No	Yes		
	30%	70%		
Do you trust relevant official bodies to follow up on cases of corruption and take it seriously if the case has been reported?	No	Yes		
	55%	45%		
To what extent are regulatory authorities responsible for fighting against corruption and following up on cases of corruption within non-governmental institutions?	I am not sure	There is no follow up	To some extent	To a large extent
	30%	10%	55%	5%
Have you read the anti-corruption law in Palestine or the national strategy to combat corruption?	No I haven't read		Yes I have read	
	50%		50%	
Are you satisfied with the performance of Financial and Administrative Control Bureau regarding control over NGOs?	Satisfied to a large extent	Satisfied to some extent	Not Satisfied	Not Sure
	0%	55%	20%	25%
Are you satisfied with the performance of the Anti-Corruption Commission regarding corruption in NGOs?	Satisfied to a large extent	Satisfied to some extent	Not Satisfied	Not Sure
	55%	35%	5%	5%
Are you satisfied with the performance of the Associations Department in the Palestinian Ministry of Interior?	Satisfied to a large extent	Satisfied to some extent	Not Satisfied	Not Sure
	5%	35%	45%	15%

Sixth: Trends in responses regarding policies and procedures for fighting corruption:

The results suggest in the previous schedule (5) that the respondents believe there is a positive trend of the NGOs in terms of the development of policies that reduce corruption within the institutions of the private sector, but from their point of view those trends are inadequate and do not meet the ambition of workers in this sector. Also, it shows that the representatives of this sector do not have full satisfaction for those policies indicating that they need to modify and develop policies.

The results in Table 5 show that the respondents believe that there is a positive tendency in NGOs to put into place effective regulations to fight corruption, but they believe that these regulations are still not sufficient. Therefore, it appears that employees in NGOs are not completely satisfied with these regulations and they think they need improvement, but it should not be neglected that a good start has begun.

When we look at the tools used by NGOs to enhance transparency and fight corruption, as it appears in Table 6, it is clear that some practices are positive, but others are not adequate:

- A. Obligatory procedures, like writing financial and administrative reports and not committing to this leads to punishment
- B. Non-obligatory procedures that relate to governance are less common in practice and need improvement
- C. Procedures related to enhancing the participation of beneficiaries and target groups (the local community) in decision making is also not common practice and needs improvement.

Table 6: Measures taken by the organization to promote transparency and anti-corruption internally

Measures	Up to a large extent	Up to a certain extent	They don't do that at all	Not sure
Are NGOs keen to raise awareness on the issues of corruption among staff?	25%	45%	20%	10%
Do the NGOs develop specific policies to reduce corruption?	0	65%	20%	15%

Seventhly: Trends in responses about the best strategies to fight corruption in NGOs:

Results in Table 7 indicate that respondents believe that the best three strategies to fight corruption are the following:

- A. Activate the role of the governmental sector in censorship, which fits what respondents said is one of the main reasons for corruption.
- B. Activate the regulations of institutions. This comes out of the belief that actual combating of corruption should be within the organizational and structural framework of the institution
- C. Raise the awareness of employees in the non-governmental sector about how corruption occurs. So this strategy is very important considering that there is a number of practices that are carried out by civil institutions which came within the framework of Irregularities, this may cause inadvertently suspicions on corruption which was as a result of the lack of awareness and education. Respondents also pointed to the direct role of the oversight by various funding agencies, they argue that the weakness of the oversight role for the funding agencies contribute to the mismanagement of financial resources that was granted by them sometimes.

Table 7: The best strategies to fight corruption in NGOs

The best strategies to fight corruption in NGOs	Percentage
Raising the awareness of NGO employees about the occurrence of corruption and treating it	65%
Activating the role of internal supervision in NGOs	60%
Activating the role of official parties in financial and administrative censorship	60%
General assembly fulfils its role in censorship	45%
Direct censorship by funders	30%
Improving code compliance rules and abiding by them	20%

Eighthly: Trends in responses about the view of corruption and its spread:

Results in Table 8 show that there is a general impression among workers in this sector that there is a clear inflation in the talk about the spread of corruption phenomenon in the private sector. Indeed, the past few years witnessed attempts by the executive authorities represented by the Ministry of Interior to overtake the sector by spreading

discussion about the phenomenon of corruption according to the respondents' opinions.

Thus, the feeling of workers in the private sector towards the inflation when talking about the corruption phenomenon may be affected by events. Recent years have also witnessed attempts to attack this sector due to its various orientations and corruption was also used as a tool for that. Taking into consideration the future outlook of workers in the private sector about the prospects of declining the manifestations of corruption seems positive, as pointed out there are about 79% of respondents who are optimistic with regard to positive change at the level of the fight against corruption in the private sector in the next three years, which indicates that the representatives of the private sector hope that there would be practical procedures and policies which contribute to enhancing the transparency ,integrity of governance and to fight against corruption within the system of the civil work.


Table 8: Trends in responses about the view of corruption and its spread

Do you think that there is inflation in the phenomenon of corruption in the Palestinian non-governmental sector?	Not sure	There isn't	There is
	16%	16%	68%
Do you expect any positive change at the level of the fight against corruption in the private sector in the next three years?	Not sure	I don't think so	I do
	16%	5%	79%

C. Contrast in the responses of the board of directors and the organization staff in the NGOs

It was not registered in all study indicators any substantial differences between the answers of the Board ad Employees and the employees in the civil institutions and with respect to general trends regarding corruption indicators. However, we can summarize that there are some differences in the scope of the research which can be referred to as follows:

1. Despite the similarities between the findings of the board of directors and ordinary employees about the general trends of corruption. However, the board and general assembly stated the existence of corruption to a lesser extent than the employees (65% of the board and assembly and 80% of employees). The different results are logical, Accusations of corruption usually affect the upper levels of the administrative, and therefore it is natural that the vision of staff at the middle and the lower levels of the administrative comes to that extent in this content.

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2. Employees with higher positions are more willing to report corruption than others, since the results show that 74% of them would report corruption, in comparison with 63% of other employees. The reason behind that is that the employee who does not hold a high position feels less secure and safe.
 3. There were no differences between the trends of the upper level authority and the ordinary employees regarding which parties are more involved in corruption. Both sides stated that they think it is the financial and executive management that is most involved in corruption. Such a result is logical, since those managements are the ones responsible for the managing of money and resources. This may reflect that the employee within the lower and middle of the administrative levels.
 4. Both sides agreed on the reasons behind corruption. However, the supreme authority responded that a lack of awareness of the board of directors, and weak inception of the general assembly are the most important factors behind corruption, while employees stated that a lack of external inception by official parties or donors is the most important factor.

Summary of Results:

1. 85% of respondents think that the public sector is the most corrupt, while 80% of them believe there is corruption in the NGO sector with lower percentages. Moreover, 64% of them believe they know of some form of corruption in their sector.
2. Using the organization's resources for personal interest, a lack of standards, favoritism, bribes and using jobs for personal interest are the most common forms of corruption in NGOs, according to respondents.
3. Respondents think that the persons responsible of corruption issues, in order of responsibility, are the executive manager (firstly), then the financial manager (secondly), while board of directors come in the third possession.
4. Respondents think that the main reasons behind corruption are the weak systems of internal control, weak formal control, the weak judicial system, and the policies of the donors.
5. There is a general lack of trust in formal parties that fight corruption. However, there is more trust when it comes to the Anti-Corruption Commission, and managerial and financial departments.
6. Half of the respondents have not read the law of the Anti-Corruption Commission, and do not know anything about it. In general, there is a lack of knowledge regarding the tasks and responsibilities of censorship committees.
7. The respondents think that there are some positive procedures in NGOs to enhance transparency and prevent corruption; however, they think these procedures should be improved to be more effective.
8. The respondents think that the best methods to prevent corruption are activating authorized censorship bodies, and improving internal control systems.
9. Respondents stated that they think there is an overstatement of the levels of corruptions in NGOs. They also think the levels of corruption are going to be reduced in the coming 3 years.
10. The opinions of respondents were different regarding reporting corruption. Some were ready to report when confidentiality was assured, while others still had some doubts due to fear and lack of trust of serious follow-up of corruption cases.

Recommendations

As for the closing of the recommendations relating to the views and attitudes of representatives of the private sector that has been presented at three levels, the first is special for the NGOs, the second is special for the anti-corruption commission, and the third level is special for the associations of the Ministry of Interior, which can be referred to as follows:

A-Recommendations regarding NGOs

- Spread awareness with employees, boards of directors, general assemblies, and the public about the danger of corruption, its effects, and how to prevent it. Moreover, activate the involvement of NGOs against corruption with its various forms and levels.
- Activate censorship done by the board of directors of NGOs and enforce its roles to reduce and prevent corruption.
- Reconsider the way referral committees are selected and built to ensure higher censorship and performance.
- Foster the role of general committees in practising censorship, and following up on the activities and programs of the NGOs.
- Ensure the data flow and the presence of transparency within NGOs through connecting with their target groups, improving their participation, and sharing the information, reports, and data related to the NGOs.
- Build the capacities of the organizations through systems and internal policies to ensure good practice.
- Create a reporting system for employees and the public to reduce the effects of corruption.
- Build evaluations, follow-up systems, and effective censorship, which will increase its effective performance.
- Provide manuals covering all the aspects of the work of NGOs, including the provided services and programs.
- Encourage NGOs to adopt a code of conduct, and help them technically in implementing it.

B- Recommendations for the Anti-Corruption Commission

- Foster the abilities and skills of NGOs in fighting corruption through sharing awareness programs with them.

- Spread awareness among the residents and employees of NGOs about methods and procedures of reporting corruption. That is important since a lot of residents do not know where to report, or do not feel secure about it.
- Promote the past achievements of fighting corruption done by the Anti-Corruption Commission. The dissemination of the issues that is related to achieving practical results enhancing the trust for the Commission and different official supervisory bodies.
- Speed up the process of creating a law that ensures free access to information, which would promote a higher level of transparency and integrity.
- Build awareness on the law of the Anti-Corruption Commission on a large sample of individuals due to lack of awareness about it. By using various means including the involvement of civil society organizations conducting outreach to the content of the law and its provisions.
- Foster mutual coordination between all related bodies fighting corruption in order to create procedure of effective cooperation and censorship, unify performance, ensure harmony in tasks and responsibilities, and spread awareness with residents and employees of NGOs.

C- Recommendations for the Department of Associations in the Ministry of Interior.

- Participate in suggesting modifications on the law of charities No. 1 of 2000, in order to develop the current law through serious discussion with representatives of the NGOs to improve how NGOs and their referral committees are built, and to improve the terms related to tasks of general and managerial committees.
- Develop the performance of the Ministry of Internal Affairs regarding its tasks, such as following up on the procedures of elections, and revising the activities of organizations and financial and managerial reports. That should all be done under the authorities given, and without restricting the freedom of the working of NGOs.
- Create effective discussions with the Ministry of Internal Affairs to remove the stereotype of the ministry work and its relationship with NGOs. That will also contribute to creating a real partnership with the non-governmental sector under schedule plans and orientations.
- Activate the roles of related parties (related ministries), to practice effective censorship, and follow up, in a way that is in harmony with the legislation, and the law of charities.

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Index 1:

Survey Questionnaire

The Palestinian Non-Governmental Organizations Network in
cooperation with the

Anti-Corruption Commission
Associates in Building Capacity (ABC Consulting)

The survey questionnaire of the study:

“The opinion of NGOs about the concept of corruption and anti-corruption methods”

“Information is confidential”

Part I: General information (for ABC)

A. Fieldwork

	Questionnaire number	
	Region name	
	Fieldwork researcher name	
	Date of the interview	--- / --- / -----
	Questionnaire review date	--- / --- / -----

Part II:

Q1	Gender	a. male	B. female
Q2	Age		

Q3		Governorate	a. Jenin	b. Tubas	c. Tulkarm
			d. Qalqilya	e. Abudis	f. Ramallah
			g. Salfit	h. Nablus	i. Jericho
			j. Hebron	k. Bethlehem	

Q4		Organization location	a. city	b. village	c. camp
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Q5		Job description	a. board member	b. general board member	c. executive manager
			d. department/unit manager	e. program manager	f. financial manager
			g. administrative assistant	h. project coordinator	
			Other (please specify)		

Q6		Years of experience in NGOs	a. 1-5 years	b. 6-10 years	c. more than 10 years
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Q7		Your organization's categorization	a. CBO	b. NGO	c. non-governmental sector (specialized)	d. (PNGO, PNIN, UCS)
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Q8		Specify the major work sectors of your organization	a. Youth and sport b. Women c. Children d. Rehabilitation and special needs e. Charity and aid f. Education and culture g. Human rights, governance and democracy h. Health i. Agriculture, water and environment j. Social development k. Research and studies		
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Part III. Background

Q9	In your opinion, what is the sector that has the most corruption in the Palestinian society?		
	a. The governmental sector	b. The non-governmental sector	c. The private sector

Q10	Do you think there is corruption in non-governmental organizations in Palestine?			
	a. To a great extent	b. To some extent	c. No, there isn't	d. I don't know

Q11	Have you heard about corruption cases in one or more non-governmental organization?	
	a. Yes	b. No

Q12	Have you checked corruption cases directly?	
	a. Yes	b. No

Q13	If you answered Q5 and Q6 with a yes, how did you deal with that?	

Q14	The following are the major corruption forms Order the following forms of corruption from the most common to the least common using the numbers (1,2,3...etc). 1 indicates the most common.	
	--- Financial affairs	
	--- Using mediation and nepotism	
	--- Facilitating the distribution of services for beneficiaries	
	--- Using the resources of the company for personal interests	
	--- Earning high salaries in positions that do not fit the salary	
	--- Bribes (earning direct or indirect financial benefit by exploiting a job)	
	--- Nepotism and discrimination between citizens due to religion, ethnicity, friendship or kinship.	
	--- Abusing a position and exploiting authorities	
	--- Not being strict in complying with the rules of the company and discriminating between employees	
	--- The process of tenders and contracts to buy services	
	--- Other (please specify) _____	

Q15	Most corruption cases occur among the following administrative level (you can circle more than one option)	
	a. Board of directors	b. The general manager or the executive manager
	c. Program managers or administrative units	d. The financial manager
	e. Other parties (specify) _____	

Q16	The reason behind practices of corruption is: (you can circle more than one option)	
	a. The absence of the role of official parties in administrative and financial supervision	
	b. The weakness of supervision inside non-governmental organizations	
	c. Lack of awareness of the general assembly and board of how corruption occurs and how to fight it	
	d. The absence of active supervision by funding parties	
	e. The absence of supervision by administrative parties	
	f. Other (please specify) _____	

Q17	Do you trust the related official parties in following up on corruption cases if they were informed about them?		
	a. Yes	b. No	c. Uncertain

Q18	If you answered the previous question with a no, please specify the reasons	
	a. _____	
	b. _____	

Q19	If you saw or suspected any corruption case, would you inform the official parties?		
	a. Yes	b. No	c. Uncertain

Q20	If you answered the previous question with a no, please specify the reasons	
	a. _____	
	b. _____	

Q21	To what extent do the official censorship parties follow up on corruption cases?			
	a. To a great extent	b. To some extent	c. There is no following up	d. Uncertain

Q22	Have you read the Palestinian law or the national strategy for anti-corruption?	
	a. Yes	b. No

Q23	If you answered the previous question with a no, please specify the reasons	
	a. _____	
	b. _____	

Q24	Are you satisfied with the performance of the administrative and financial supervision committees when it comes to supervision over non-governmental organizations?			
	a. Satisfied to a great extent	b. Satisfied to some extent	c. Not satisfied	d. Uncertain

Q25	Are you satisfied with the performance of the Anti-Corruption Commission when it comes to supervision of non-governmental organizations?			
	a. Satisfied to a great extent	b. Satisfied to some extent	c. Not satisfied	d. Uncertain

Q26	Are you satisfied with the performance of the organizations' departments at the Ministry of Interior when it comes to supervision over non-governmental organizations?			
	a. Satisfied to a great extent	b. Satisfied to come extent	c. Not satisfied	d. Uncertain

Q27	Are civil society organizations interested in raising the awareness of employees about corruption?			
	a. To a great extent	b. To some extent	c. No	d. Uncertain

Q28	Do civil society organizations enact rules to eliminate corruption?			
	a. To a great extent	b. To some extent	c. No	d. Uncertain

Q29	In your opinion, what are the most effective strategies to face corruption?			
	a. Activating the role of administrative and financial supervision parties b. Activating the role of inner supervision in non-governmental organizations c. Raising the awareness of employees in non-governmental organizations about how corruption occurs and how to treat it d. Direct supervision by funding parties e. The general assembly and board's performance over administrative and financial boards f. Developing code compliance manuals for non-governmental organizations g. Other (specify): _____			
Q30	What procedures does your company take to face corruption? (You can choose more than one option)			
	a. Providing and publicizing the main information about its work b. Preparing financial and administrative reports periodically c. Advertising vacancies and available opportunities in newspapers d. Direct censorship by organizational and administrative levels (managers, administrative board, and the general assembly) e. Conducting periodical inner and outer evaluations for the organization f. The beneficiaries are allowed to determine the priorities of the company or evaluate the projects of the company g. The employees sign a code of compliance and abides by them h. Adhering to the organization's regulations and rules i. Other (please specify): _____			
Q31	Do you think the phenomenon of corruption is exaggerated in Palestine?			
	a. To a great extent	b. To some extent	c. No	d. Uncertain
Q32	Do you expect any positive change in eliminating corruption in the non-governmental sector in the upcoming three years?			
	a. To a great extent	b. To some extent	c. I don't think so	d. Uncertain
Q33	If you answered the previous question with a no, please specify the reasons			
	a. _____			
	b. _____			

Index 2:

Interview and Focus Group Questions

The Palestinian Non-Governmental Organizations Network in cooperation with The Anti-Corruption Commission Associates in Building Capacity (ABC Consulting)

The study “The Opinion of NGOs about the Concept of Corruption and Methods of Combating It”

Focus group questions

1. Do you think there is corruption in civil society organizations in Palestine? What is the size of this phenomenon (big, medium, limited)?
2. What are the major reasons for the spread of corruption in these organizations?
3. What are the forms of corruption in these organizations?
4. Are you ready to report corruption cases if they occurred? If the answer was no (What are the reasons behind that?)
5. Are there any methods or mechanisms that the organizations follow to face corruption? If yes, what are they? Do you have any other suggestions?
6. What are the obstacles that hinder the elimination of corruption in these organizations?
7. Do the official parties perform their roles in censoring and following corruption cases in these organizations?
8. What is the role that should be played by the Anti-Corruption Commission to eliminate the spread of this phenomenon in the Palestinian society?
9. How well do you know about the anti-corruption laws in Palestine? Are they sufficient? Do you suggest any modifications on them?
10. How can the role and participation of citizens be enhanced in facing corruption in these organizations?
11. What are your recommendations about eliminating corruption?

Interview Questions

1. In what managerial levels is corruption most prevalent in civil society organizations? (managerial boards, executive management, financial management, projects, tenders, cooperation between more than one organization, tenders committee, importing companies, funders)
2. How does corruption affect the performance of these organizations and its goal achievement and program executing?
3. Have you been visited by any governmental supervisory parties during the last year? What is your evaluation of the performance of these parties?
4. What are the official parties responsible for facing corruption in the non-governmental sector?
5. What is the role of civil society organizations in facing corruption?
6. Have you ever heard of or directly checked any corruption cases? How did you deal with them?
7. How well do you know about the anti-corruption laws in Palestine? Are they sufficient? Do you suggest any modifications on them?
8. Recommendations

