

MUSAWA – The Palestinian Centre for the Independence of the Judiciary and the Legal Profession



Annual Report 2019

Aggregated with year 2016 to 2018

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Ramallah**

The closing year of MUSAWA's core program 2016-2019

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Introduction

In the past four years, MUSAWA's external environment witnessed a state of inseparation of powers within the Palestinian political system, as the duty-bearers continued to pursue the same policies that embody a form of totalitarian security system, and the tendency of duty-bearers towards monopoly and hegemony at the various levels of government, disregarding the importance of collective action and genuine partnership with the rights-holders. The government's monopoly has been manifested in the persistence in issuing legislation in the form of decree-laws issued by the President which introduce new legislation, or amends/cancels already existing legislation, also issued by the President, turning a blind eye to the provisions of Article (43) of the Basic Law. The pace of issuing legislation has increased so significantly that the government's weekly agenda does not go by without making reference to having intentions of initiating internal discussions on new legislation to be published as a decree-law. The same situation applies to the powerful actors in the Gaza Strip, mainly the members of the Legislative Council there.

In this context, it is noteworthy that the decree-laws are issued in violation of the principle of separation of powers, and they indicate the deepened interference of the executive authority in the judiciary, especially in 2019, when a clear intent of amending the Judicial Authority Act was announced by the Transitional High Judicial Council that was assigned by the President through a decree-law amended the Judicial Authority Act, noting that there were other previous attempts to amend it in the past few years. This, in fact, shows that under these new laws, bodies are being created and granted powers without taking into account the constitutional principles, and the international agreements and conventions to which the State of Palestine has acceded. In 2018, the executive authority added new amendments to the Decree-Law Amending the Constitutional Court Law, by which year and a half were added to its judges' service period becoming 7 years and four months instead of six years, as a way for avoiding appointing new judges with community participation, the thing that could contribute to improving its image in the eyes of the citizens. In addition, the partial amendments that were added to the Decree-Law on the High Criminal Court have fallen short of the civil society organizations' demands, which was also the case of the Cybercrime Decree-Law the Decree-Law on the Judicial Body of the Palestinian Security Forces, and the Early Retirement Decree-Law (aka forced retirement). However, the civil society organizations managed to prevent the enforcement of some decree-laws such as the draft decree-law amending the Judicial Authority Act (in 2017, 2018 and 2019), which is being initiated by the executive authority, except of the last attempt in 2019 when it was initiated by the Transitional High Judicial Council that was assigned by the executive Authority as mentioned earlier. In addition, the government rescinded, albeit not official, its decision on dissolving the Joint Security Committee, and maintained its granted powers to carry out unlawful detentions inconsistent with the verdicts rendered by the competent courts. The past years marked significant number of cases of detention/arrest upon the commands of governors and the Prime Minister. Not to mention the growing tendency of the executive authority and the security forces towards the excessive use of force and violence in dispersing peaceful assemblies and demonstrations, whether in the West bank or in Gaza Strip, as well as in arresting and detaining social actors such as media persons, lawyers, and activists for expressing their views on

a certain issue. The number of cases committed for trial and which deal with accusations related to the freedom of expression on social media platforms has built up as well, while turning a deaf ear to the wide-ranging calls for endorsing the Palestinian Human Rights Defenders Declaration (PHRDs) as a legal frame of reference.

In Gaza, the governing authorities maintained a policy of discrimination and acquisition in the public offices appointments and the imposition of taxes in contravention of the law, which exacerbated the unemployment and begging crisis, in addition to continuing its policy of dispersing peaceful sit-ins and assemblies using violence and arresting social figures for their opinions, in addition to militarizing the police and expanding the powers of the military judiciary to include the prosecution of civilians. However, the year 2019 marked a remarkable decision of the Legislative Council in Gaza adopting MUSAWA's demand not to militarize the civil police.

All of this was accompanied by a justice system that remained divided, where neither part recognizes the other or even values their decisions and legislation, which led to the deepening of the existing gap between the two parties to the extent that it has become more of a social dichotomy rather than a political division. The judiciary, in turn, has seen a serious drop in the trust litigants have towards it, and it has witnessed some sort of "mating" with the executive authority, clearly demonstrated by its decisions, policies, and procedures. There is no better evidence of this than the results of the national report on the perceptions of the Palestinian Community on the performance of the justice system in Palestine, the Fifth Legal Monitor Report, issued in 2018, which surveyed the views of 16 thousand citizens from both the West Bank and Gaza Strip, and was produced by MUSAWA in partnership with SAWASYA program, and with the support of the Netherlands Representative Office, as for the statistical part of the report, it was implemented by the Palestinian Central Bureau of Statistics. As for the Legislative Council, it was dissolved by the decision of the High Constitutional Court in contradiction with its previous ruling and in the context of the exacerbated conflict between Fatah and Hamas, and the public, which is still unaware of the legislation that affect their interests, and which they know of only when published in the Palestinian official gazette.

The year 2019 witnessed appointing a new government led by Dr. Muhammed Shtaya, who came with aspirations of more inclusion of the civil society in the decision making process. The same attitude was expressed by the Transitional High Judicial Council. However, the reality on the ground has shown that the inclusion of Palestinian CSOs included those who share similar views as the official departments. It is worth noting that although MUSAWA and other human rights organizations were not consulted, but the impact of their views have been powerful, because they initiated the communications whether in person or via memos to raise their voice and express their views.

Outcome 1: Enhanced Equality before the Law and the Judiciary

MUSAWA's Role in influencing the Palestinian Legislation

MUSAWA's Initiative for the Unification, Reform, and Improvement of the Justice System

During 2019, MUSAWA continued promoting its [initiative to unify, reform and improve the Palestinian justice system](#) which was launched at the beginning of 2018.

On social media platforms, MUSAWA re-shared a series of informative video flashes on the Initiative for the Unification, Reform, and Improvement of the Justice System, including five flashes, published via social media platforms – Facebook, and also published a video briefing why MUSAWA thinks this initiative could work, gaining around 5,000 organic views and numerous re-shares among legal practitioners and Facebook users. MUSAWA also made sure to discuss its initiative with officials and with other CSOs in several occasions.

In June 2019, MUSAWA met the new Prime Minister, Dr. Muhammed Shtaya, to explain MUSAWA's vision for reform and hand a copy of MUSAWA's initiative.



Since the beginning of 2019, MUSAWA has been a member at the technical team of CSOs that leads community consultations on reforming the judiciary, supported by SAWASYA II. In these consultations in the West Bank and Gaza Strip, many participants adopted the approach to have an independent committee leading the evaluation of the performance of the justice system and giving recommendations for reform, the approach that MUSAWA was promoting and discussing since early 2018.

Monitoring and Reviewing Palestinian Laws and Legislation

MUSAWA participated in numerous consultation sessions and meetings that discuss Palestinian legislation and its compatibility with international conventions, mainly the decree-laws and draft decree-laws of 2019 and other decree-laws came into force in previous years and had implications or repercussions in 2019. Part of these meetings was organized by the Civic Coalition for Monitoring the Legislative Process. MUSAWA, both with other organizations or solely, discussed the Decree- Law abolishing the Social Security Decree-Law, and discussed the Decree-law amending Constitutional Court Act, the Decree-Law on the Transitional Judicial Council and others. MUSAWA also supported the decision of the Bar Association to boycott the High Criminal Court through demanding the abolishment of the decree-law that formed the court, and it also discussed the court ruling of banning tens of news' websites based on the Decree-Law on Cybercrimes.

In addition to what MUSAWA issues on the Palestinian legislation, it also works on issuing other legal memos based on the complaints it receives from various community groups. Complaints are made available to the public through direct contact with the lawyers or through MUSAWA's website. Legal memos are usually posted on the MUSAWA's website and in its periodic gazette "Eye on Justice" to become a documented reference for those concerned. The gazette and legal memos will be discussed in more detail in a later part of the report.

MUSAWA's position on three decree-laws of draft decree- laws were:

1. Decree-law on High Criminal Court and Decree-law on Cybercrimes

MUSAWA was amongst the very few organizations that insisted on the demand to abolish both The Decree- Law on the High Criminal Court and the Decree-Law on Cybercrimes, despite the amendments that addressed the CSOs and MUSAWA's concerns, however not as required. Therefore, in April 2019, [MUSAWA supported and endorsed the Bar Association's decision to suspend work before the High Criminal Law](#) and called out the other organization to demand the abolishment of the Decree-Law that formed it. In addition, MUSAWA issued [a position paper](#) condemning the ban of tens of news websites citing that this court decision showed the real grounds of bringing the Decree-Law on Cybercrimes into force. In the same context, MUSAWA linked the Palestine's decline on the World Press Freedom Index is a normal repercussion of enforcing legislations as The Decree- Law on the High Criminal Court and the Decree-Law on Cybercrimes.

The two decree-laws were relatively accepted by some organizations and Palestinian people with the amendments made on their first drafts, but the implications on the ground re-generated the refusal of those who accepted them at first.

In June 2019, it was announced that a presidential decree was issued abolishing the High Criminal Court Decree-Law. MUSAWA published [a statement](#) demanding the enforcement of the presidential decree, abolish and dissolve the courts all at once.

2. Decree-Law abolishing Social Security Decree-Law

MUSAWA supported the public demand to stop the Social Security Decree-Law, addressing the need to have a community dialogue and consensus in order for this legislation to be accepted by the people adhering to its provisions. In the wake of abolishing the decree Law on Social Security, MUSAWA issued [a position paper](#) welcoming the decision, yet highlighting remarkable amendments on the Palestinian Constitutional Order, the observation that was only addressed by MUSAWA.

3. Decree-Law no. 7 of 2019 Amending the Constitutional Courts Act

MUSAWA, asserting its position regarding the formation of the Constitutional Court and its structure and performance, published [a position paper](#) commenting on the new amendment of the Constitutional Court Act that came in the Decree-law no. 7 of 2019, and demanding the adherence to the provisions of the Decree-Law amending the Constitutional Court Act that were violated by the court itself.

4. Decree-Laws 16 and 17 of 2019 Amending the Judicial Authority Act and Forming a Transitional High Judicial Council

In the wake of publishing the two decree-laws in the official gazette, MUSAWA considered [these attempted procedures of reform may turn into a massacre](#). Less than two months later, a number of 54 CSOs, called out by MUSAWA and Al Haq, issued a [joint position paper](#) demanding the abolishment of the two decree-laws and maintaining a date for general elections. Shortly after that, the Constitutional Court issued a decision to cancel the decree-law no. 16 and maintain no. 17. MUSAWA issued [a position paper](#) explaining how legalizing Decree-Law no. 17 on Forming a Transitional High Judicial Council impedes the efforts of reform.

5. Draft Decree-Law Amending the Judicial Authority Act

MUSAWA received a copy of a draft decree-law amending the Judicial Authority Act, which was signed and adopted by the Transitional High Judicial Council and submitted to the President to ratify. MUSAWA sent [a letter to the President](#) demanding him not to ratify, hence publish the decree-law in question.

MUSAWA held a [round-table discussion](#) on this decree-law. MUSAWA also held meetings with other CSOs and with international organization to put pressure not to issue the decree-law. It was not published in the official gazette as planned.

6. Decree-Law on Marriage Age

MUSAWA [welcomed the decree-law increasing the minimum marriage age to 18](#), yet refused leaving the door open for exceptions to be approved by the Sharia Law.

In total, MUSAWA has tackled 20 decree-laws or draft decree-laws in the years 2016 to 2019. Significant number of them has been either abolished or amended to address MUSAWA's and other CSOs recommendations or comments.

Monitoring the Changes within the Justice System

MUSAWA plays an independent watchdog role on the justice system and its performance, through monitoring the duty-bearers' implementation of the law, and monitoring and documenting the changes within the justice system and the violations committed within it.

MUSAWA documents all of that in the legal memos and position papers it issues, whether individually or in partnership with other organizations. MUSAWA also participates in several meetings to discuss the changes in the justice system.

Following-up on Decisions, Legislation issued by official bodies and Agreements Signed by the State of Palestine

The Legal Monitoring Officers in the West Bank and the Gaza Strip follow-up on the official websites of the Council of Ministers, President Office, Office of Fatwa and Legislation, the Palestinian Central Bureau of Statistics and the Legislative Council and counterpart CSOs, as well as news agencies. The legal Monitoring Officers collect information and decisions issued or published on these websites, in addition to any other news on legislation, and draft them in periodic reports. They also communicate continuously with the relevant CSOs, and follow up on the Palestinian Official Gazette for the same purpose. As a result of this follow-up and continuous communication with various parties, MUSAWA continuously works on preparing legal memos regarding legislation that conflicts with international conventions, and sends them to the competent authorities as previously explained in this report.

In this regard, MUSAWA held a meeting with community representatives and official departments' representatives to discuss two circulars issued by the deputy Head of the High Judicial Council in Gaza, on the privatization of judicial services and delegating the Chamber of Commerce to settle the financial disputes between traders. MUSAWA then issued [a position paper demanding the abolition of the two circulars](#).

In a similar context, in the wake of a report by Human Rights Watch on alleged ill-treatment in detention against Suha Jbara, MUSAWA reaffirmed its demand of revealing the truth of dissolving the Joint Security Committee.

Issuing Legal Memos on Legislation that Contradicts with International Treaties

MUSAWA prepares and issues legal memos, position papers, and statements regarding local legislation, based on its monitoring of issued legislation in comparison with international agreements signed by the State of Palestine. The section on Monitoring and Reviewing Palestinian Laws and Legislation has addressed what MUSAWA issued on legislation. These memos come as a reflection and a guarantee of the universal legal principle, which gives international conventions precedence over local legislation.

Due to the constant demand of MUSAWA and other CSOs, around two years ago, the Palestinian government formed a committee to check the alignment of Palestinian legislation with the international treaties to which Palestine has acceded. The committee has been issuing its recommendations that led to some of the amendments on the Decree-Law on Cybercrimes that was issued in 2018.

Monitoring Changes in the Justice System

MUSAWA participated in several meetings devoted to study different issues within the justice system, including observing that the security clearance has still been applied upon appointing judges or public prosecutors, although the former government announced the cancellation of this procedure. MUSAWA issued [a position paper](#) renewing its demand to cancel the security clearance procedure. In the same context, MUSAWA asserted that [it was time to ascertain the validity of appointments of judges and evaluate their performance in order to face the crisis of judicial backlog](#).

In the West Bank, MUSAWA [opposed the former government's decision to appoint a driver for its members after the end of its mandate](#). This drew attention to many privileges granted to ministers and public positions' holders which led to wide backlash from the public in the media and on Social Media platforms. Consequently, the President issued decisions to cancel some of these privileges that transpired to be in contradiction with the law. MUSAWA issued a statement asserting that the Presidents decisions fell short to achieve accountability and good public financial management, [suggesting measures to guarantee that](#). In the same context, MUSAWA sent [a letter to the President](#) demanding not to approve a request filed by the Head of the Transitional High Judicial Council asking of a rent allowance and mentioning that MUSAWA also [demanded the Anti-Corruption Commission and the State Audit Administrative Control Bureau to take the needed legal actions](#). The latter responded that they recommended the illegality of this request.

MUSAWA's participation in the several meetings has helped putting the perspective of the civil society on the table for better community participation and towards genuine understanding of the concept of national consensus as a vital component of reform and good governance. Asserting the concept of public oversight on the justice system in the several meetings and events has led to more, yet not optimal, engagement of civil society on monitoring the justice system to maintain equality before the law through fair legislation and procedures. This was observed

through the increase in the engagement of people on Social Media regarding the government decisions on certain issues, especially public financial management ones.

In the past four years, MUSAWA took significant part in community coalitions to effectively observe the changes within the justice system and the political system at large and take the proper intervention, such as the Civic Coalition for Monitoring the Legislative Process (West Bank and Gaza) and the Civic Coalition for Protecting Children's Dignity (Gaza).

Reports of the State of Palestine

Since 2017, MUSAWA is a member of the national team of SDG 16, and it regularly provides its inputs regarding the State report on SDG 16. MUSAWA has updated the SDG 16 matrix with its contribution towards achieving this goal. MUSAWA's strategic plan 2020-2023 was developed to serve Palestine's steps towards SDG 16 and SDG 5.

Monitoring Exams and Elections

As part of its oversight role on the pillars of justice, MUSAWA participated in monitoring the Bar Association's [Finals](#) in May 2019 and the [written examination of trainee lawyers](#) in October 2019, as well as two written examination appointing magistrate judges in [March](#) and [September](#) 2019.

MUSAWA's reports on the results of monitoring the above mentioned exams were sent to the competent authorities. It has been observed that the Bar Association has taken MUSAWA's comments in previous reports into consideration.

In the past four years, and recognizing its impact as a monitoring body, MUSAWA has been regularly invited to oversight examinations and employment competitions of Bar Association, Judiciary, and Public Prosecution. It has been observed that MUSAWA's comments were taken into consideration in next exams or competitions while the Public Prosecution's competition for assistant prosecutors was cancelled in 2018 in the wake of publishing MUSAWA's report on the competition.

Palestinian Human Rights Defenders Network (PHRD Network)

In March 2019, MUSAWA condemned [the prosecution of human rights activists](#) and the suppression of peaceful protests against the living conditions in Gaza and [called for a crisis unit](#) to deal with the human rights violations committed by the security agencies there.

In response to MUSAWA's call, seven CSOs including MUSAWA set up a crisis unit confronting the violations against activists and protestors. PHRD member Momen Natour and other human rights defenders were released after a direct intervention of MUSAWA and other organizations, which are part of PHRD Network, with the authorities in Gaza.

In addition, MUSAWA followed up the trial of Hajar Harb, a journalist who published an investigative report on the corruption of the medical transfers department in Gaza. The judicial decision concluded that the journalist is not guilty of all charges.

The PHRDs Network was established in 2014 as a part of an EU funded project. Some of the network's members in Gaza and the West Bank remained active and they took part in many MUSAWA's activities especially the legal awareness activities. Some of them were reporting violations and suggesting interventions throughout the past four years, despite the fact that the government has not adopted the PHRDs Declaration yet.

Raising Legal Awareness of the Marginalized Groups

Proceeding from its strategy, MUSAWA believes that marginalized groups represent the broader sector of holders to the right to enhance justice and the judiciary. Therefore, MUSAWA attaches special importance to working with these groups through a series of activities and events that serve the interests of these groups' individuals. The strategy of raising awareness through all available tools constitutes the basis for working with the marginalized groups and informing their



members of their legal rights guaranteed by the local legislation as well as the international conventions to which Palestine has acceded to. In addition to awareness-raising activities, MUSAWA provides legal advice to those who seek it and receives complaints about violations of the rights of the community. MUSAWA addresses these complaints using the mechanisms already discussed. MUSAWA's work with the

marginalized groups comes as part of its ongoing efforts to strengthen the human rights system in the Palestinian society and strengthen the rule of law, in addition to mobilizing local energies to defend the justice system in Palestine. In this context, and since 2018 MUSAWA has signed Memorandum of Understanding (MoUs) with 22 community based organizations (CBOs) in the West Bank and Gaza, six of them were signed in 2019, where raising legal awareness and capacity building activities took place, in order to promote the public oversight/monitoring over the justice sector and maintaining the principle of equality before the law



In 2019, MUSAWA organized awareness session at schools promoting the culture of defending the rights guaranteed by the law.

In total, 70 legal awareness workshops were conducted, of which 35 were in Gaza. A total of 1,898 participants, including 271 children, attended these workshops, 1,543 of them were females.

The year 2016 was the years of set-up for MUSAWA's core program 2016-2019 and it marked only 7 legal clinics. In 2017, and based on the HRBA approach that MUSAWA has maintained, the M& E reports concluded that for effective participation and for marginalized groups to ask for legal counseling, they need to be educated on their rights. Since then, legal clinics have been merged with legal awareness workshops. In total, during the years 2016-2019, a number of 5,068 people participated in the legal awareness activities, the vast majority of them were women. The activities covered over 43 areas in 13 governorates in Gaza and the West Bank.

Specifically, MUSAWA carried out the following activities during 2019:

Television and Radio Interviews to Raise Legal Awareness

Up until the end of 2019, MUSAWA has had participated in a total of 73 media appearances to raise awareness in several legal issues. Most of these appearances were through Palestinian radio stations¹. These interviews were initiated by the media agencies as they seek information from MUSAWA as a specialized watchdog organization.

In these appearances, MUSAWA was represented by the Director General, the Executive Director, Legal Monitoring Officers and Training and Awareness Raising Officers, in addition to members of Lawyers for the Rule of Law Groups (Friends of MUSAWA) and PHRDs network.

It is worth mentioning here that MUSAWA's interviews were through different Palestinian radio stations and TV channels, both local and satellite, which contributed to reaching the Palestinian people, including women, in all governorates.

In December 2019, MUSAWA expressed its position towards the proposed amendments on the Judicial Authority Act in a one week radio spots aired for several times a day. In addition, MUSAWA advocated against the arbitrary detention in a one week radio spots that were aired for several times a day as well.

Informative Videos on Social Media

MUSAWA prepared and published [several videos](#) through social media to raise legal awareness among the Palestinian community and marginalized groups, including a series that illustrated the results of the Fifth Legal Monitor Report that was released in late 2018. In addition to this series, MUSAWA also prepared and published a number of explanatory videos, which discussed other issues such as MUSAWA's demand for the abolition of the death penalty in Palestine; MUSAWA's position on the decree-law abolishing the Social Security Decree-Law; and many other short videos explaining MUSAWA's observation of the updates in the justice sector.

The videos aimed to provide a legal content in a simple language where the person does not need to have a legal background to understand. It has been noticeable that the engagement of audience on the videos was higher than that for posts of memos on their whole legal text. In fact,

¹ Annex (4) includes a table of all television, radio and press interviews in which MUSAWA participated during the year.

the engagement has given an indicator that continuing in providing a simplified content through videos and info graphics is the way to get more people involved, on social media, in the monitoring discourse.

Judges' Awareness and Performance are more in Conformity with Article 7

Communications with the High Judicial Council and the Attorney General through legal memos

Communicating with the justice institutions, whether in person or through legal memos, can be seen as a significant tool to achieve equality before the law for all citizens through implementing judicial rulings as well as refraining from violations against the law, such as releasing those administratively detained without charge or trial.

To support MUSAWA's efforts to address human rights issues in legal memos, MUSAWA held meetings with the Prime Minister, the Minister of Justice, the Minister of Social Development and the Attorney General in the West Bank; while in Gaza MUSAWA held meetings with the Secretary of the Attorney General, the Head of the Regular Judiciary's Substantive Office, the Head of the Military Judiciary, and the Director of Social Welfare at the Ministry of Social Development.

Out of 82 legal memos and position papers sent to duty bearers in the justice sector, in WB and Gaza, MUSAWA received 20 written responses. Other responses came in the form of actions.

Success Story | The Legislative Council in Gaza Adopts

MUSAWA's Recommendations Regarding the Militarization of Police

During a [meeting](#) held in its headquarter in Gaza, in the presence of Fatah members, the Legislative Council enforced the Military Justice Amendment Act of 2008.

The Law Amendment Act includes modifications of the Military Justice jurisdictions provided in article 63 of the original act, including exempting its power to consider and prosecute police officers for committing crimes related to their functional capacities in conformity with article 96 of the Judicial Authority Act and article 54 of the Code of Criminal Procedure. The mentioned amendment complies with the competences of this type of Judiciary and conforms to the Basic Law fundamentals and the principles of justice in a manner that shall settle the dispute between the Civil and Military Judiciaries, resolve their issue of overlapping jurisdictions, preserves the citizens' rights and freedoms, and guarantee the community's safety and security.

It is worth mentioning that this amendment occurred at the backdrop of MUSAWA's [memo](#), in which it cautioned against enforcing the Military Justice Law No.

4 of 2008 in the Southern governorates, as in the third paragraph of its 63rd article, which has subjected the civilian police to the military judiciary in case any of its officers committed violations or crimes related to their functional capacities. In response, MUSAWA conducted a [round table meeting](#) on militarizing the police and its implications on the right to access to justice. The meeting was held at MUSAWA's office in Gaza, and it resulted in a number of [recommendations](#), most notably taking the initiative of demanding the cancelation of Article 63 of the Military Justice law of 2008, ending the contradiction between the two texts, identifying their dependencies, and adhering to the Basic Law, particularly the part that provides for limiting the jurisdiction of the military justice to military affairs, which was considered in the legislative council's latest amendment.

Issued on 8/9/2019

In order to encourage the collaboration of the duty bearers to strengthen the right to equality before the law, MUSAWA signed a MoU with the Anti-Corruption Commission, demanding the commission to respond to MUSAWA's memos and taking the required procedures to maintain a transparent and serious approach to combat corruption.

With the M&E system at MUSAWA being established in 2017, MUSAWA started to document the legal memos and position papers and have a record of them along with responses from duty bearers. From 2016 to 2019, MUSAWA issued a total of 207 legal memos and position papers. The responses received on some of these legal memos will be highlighted in the Complaint System's section later in this report.

Coordination with Law Faculties at the Palestinian Universities

Meetings and Workshops to Ensure that Human Rights Issues are Included in the Courses

MUSAWA held several meetings with law faculties at the Palestinian universities throughout the year, to ensure that Human Rights Issues are included in the educational courses. Mainly, MUSAWA and the Faculty of Law at Al-Israa University held a meeting on the study plans and courses provided by Law Faculties and their compatibility with the Basic Law and the Human Rights Covenants.

These meetings resulted in launching two legal clinics at the Law Faculties at Gaza University and Al-Israa University. A legal clinic protocol was signed with Gaza University.



Outcome 2: Enhanced Right to a Fair Trial

In the regard of maintaining the principle of fair trial guarantees, MUSAWA continued working to achieve the following:

Monitoring and Documentation of Human Rights Violations

Monthly visits to courthouses and pillars of justice

MUSAWA, represented by its staff and volunteers from Lawyers for the Rule of Law Groups (Friends of MUSAWA), maintained the field visits to the pillars of justice to monitor their performance and document violations. The visits included: Magistrate Courts of Ramallah, Jericho, North Gaza, Al-Wusta, Rafah and Khan Younis; and the Sharia Court in Jericho; and the Ramallah regular and military courts, Supreme Court of Justice and the Corruption Crimes Court; and Gaza and Khan Younis Courts Complex; and each of the Juvenile Court, the Public Prosecution, Inspection Department at the Sharia Judiciary, Military judiciary and Sharia Court, in Gaza.

During these visits, some violations of the law and human rights were documented and dealt with. The details were archived in MUSAWA's publications and this will be further explained later in the report.

MUSAWA's presence in courts and justice institutions at large has proven to be an effective method to protect the right to a fair trial as judges showed cooperation in explaining decisions and reporting interference from the security forces or the government.

Providing Support to MUSAWA's Monitoring Groups

Awareness raising workshops for Lawyers and legal persons

MUSAWA conducts training sessions for lawyers and legal persons (apart from full training programs) to increase their legal knowledge and ensure their clients' access to justice. In the

course of 2019, MUSAWA, in cooperation of Lawyers for the Rule of Law Groups (Friends of MUSAWA), held twelve legal meetings in the WB and Gaza that discussed different issues, which included: restrictions on media, practical issues of the Decree-Law on the High Criminal Court, militarizing the police, the privatization of judicial services and delegation of the Chamber of Commerce to settle the financial disputes between traders, combating torture, reality of trainee lawyers in Gaza, human rights covenants and amending the Judicial Authority Act, administrative appeals and proceedings, regulations of media, the governance law and principles, and guarantees of fair trial in cases of freedom of opinion.

Since 2016, MUSAWA has maintained conducting regular meetings for Lawyer for the Rule of Law Groups (Friends of MUSAWA) in Gaza and the West Bank (Average of 12 meetings per year). These meeting were invested to discuss the violations documented by the groups and the updates within the justive system.

Training Programs

MUSAWA organized an intensive training course on forensic photography from a Human Rights Based Approach perspective attended by 25 participants, including 13 females, of members of Lawyers for the Rule of Law Groups (Friends of MUSAWA) and the PHRDs Network, and students of the Faculty of Law at Palestine University.



The accumulative number of training programs held for Lawyers for the Rule of Law groups (Friends of MUSAWA) since 2016, in order to build their capacities as human rights defenders

and for better monitoring of the violation within the justice system, was 18 training program, where 580 lawyers benefited, including 227 female lawyers. It has been observed that the quality of violation reports were improving in terms of details that have not been noticed as violations before, mainly with gender and PWDs related violations.

MUSAWA's Periodic Publications

Eye on Justice Gazette

During 2019, MUSAWA published two issues of the Eye on Justice Gazette (Issue 24 and Issue 25), a periodical publication issued by MUSAWA, and is a unique one not only on the Palestinian national and official levels, but also in the Arab countries. The periodical is issued twice a year, and is presented in several book exhibitions organized in the Arab countries, especially in the Gulf countries, as well as in many local, regional and international libraries and universities.

Through the Eye on Justice Gazette, MUSAWA seeks to monitor, document, follow up and address the violations of the rule of law and human rights by the justice system officials, in order to achieve the maximum level of accountability and good application of the law by those responsible on the performance of the pillars of the official justice. The information contained in the gazette is documented through MUSAWA's network of relations with lawyers, judges, prosecutors and other staff members of the pillars of justice, in addition to members of the Lawyers for the Rule of Law groups (Friends of MUSAWA) and the PHRDs network, distributed over all Palestinian governorates. This information is related to violations of international laws and standards within the justice sector itself, and is published in order to shed light on the violations committed, and to demand taking the necessary measures to cancel their effects, hold the perpetrators accountable and take legal action to ensure that they are not repeated. The gazette also contains position and policy papers and legal memos issued by MUSAWA as part of its oversight role, and others issued by community coalitions that include MUSAWA, as well as articles that reflect the views of their authors, who are legal persons and civil society activists, as they are available to the opinions of all of those interested without any discrimination.

Eye on Justice first issue of 2019 (Issue no. 24) was published in June, while issue no. 25 was issued in December.

Eye on Justice Gazette is an archive of around 13 years of daily documentation of Palestinian justice sector's history, and a reference of planning for reforming the justice system looking through the history.

Justice and Law Journal

MUSAWA exclusively publishes the Justice and Law Journal, which is a journal that contains academically assessed legal studies and researches, aimed at identifying the weaknesses of the existing Palestinian legislation or administrative policies in order to induce decision-makers to enact legislative amendments and rectify administrative imbalances. The magazine also contains comments on the final rulings issued by the Palestinian courts. Justice and Law Journal is the only

specialized magazine of its kind issued for this purpose at the internal official and civil levels, as well as on the Arab countries level. The journal is featured in bookstores and book fairs, and has been chosen as a training course at the Judicial Institute of Jordan. It is considered a reference for judges, lawyers, law professors, and masters and doctoral students. The journal is usually published at least twice a year, and has been published thrice in 2019, Issue no. 34, issue no. 35, and issue no. 36. The latter was published in cooperation with SAWASYA II, commenting on judicial decisions and legislations that have had affected the reconciliation efforts, and need to be tackled in order to support the reconciliation process.

Justice and Law Journal has imprinted as not only a monitoring tools on judicial final rulings but as a planning tool recording around 18 years of judicial decisions. It also marks a significant tool for monitoring the Palestinian legislation since these decisions are made according to those laws.

Since 2016, MUSAWA published 7 issues of Eye on Justive Gazette and 10 issues of Justice and Law Journal, as well as the Fifth Legal Monitoring Report in 2018.

Discussing MUSAWA's Publications and Monitored Violations

MUSAWA held a discussion session to discuss MUSAWA's latest periodic publications and what they document of violations against the law and human rights, as well as the commentaries on the judicial rulings, and other issues, in addition to the Fifth Legal Monitor Report. The session was held in MUSAWA's offices in the West Bank and Gaza via video conference, and it was streamed live on MUSAWA's page on Facebook. The session was attended by 26 participants, including 8 women, of lawyers, legal specialists and MUSAWA's audience and readers of its publications in Gaza and Ramallah.

MUSAWA has also been in contact with the official authorities regarding the violations documented and the complaints received, through issuing legal memos, position papers and statements, which were discussed earlier in this report.

MUSAWA has conducted a workshop to discuss its publications once a year since 2016. The participants' inputs and recommendations have been taken into consideration, such as the sections of Justice and Law Journal and not printing big number of the publications as in previous years. In 2018 and 2019, MUSAWA printed up to 100 copies of each publication (previously, 1000 copies of each publications were printed).

Complaints System, its Development and Promotion

MUSAWA's complaints system is the mechanism for direct contact with right holders and follow-up on their cases to ensure that rights are not infringed. During 2019, MUSAWA received a total of 72 complaints on violations of the human rights or the law, all documented through the electronic archiving system for complaints. MUSAWA responds to these complaints through drafting legal memos and sending them to the competent authorities, or through providing legal

consultations to the complainants, or referring them to the competent authorities as well as holding meetings with the competent authorities. Complaints are sometimes withdrawn by the complainant before any action is taken.

Based on the complaints it received, MUSAWA sent 32 original legal memos during 2019, addressed to different bodies according to jurisdiction. MUSAWA received 22 responses to these memos, by 68.75%.

A featured collective complaint for blank passports holders, who were denied travelling. MUSAWA has been advocating for the right to a nationality and the right to movement, and this complaint has been widely discussed with competent authorities. MUSAWA is still campaigning for the right to nationality and movement.

After establishing the M&E system in 2017, MUSAWA maintained a policy of reminder memos to the legal memos it sends to duty bearers, especially regarding the complaints. Out of 118 legal memos sent to duty bearers, MUSAWA received 65 responses either positively acting upon the demand in the memos (such as releasing an arbitrary detained person) or explaining the situation from their perspective. It is worth to mention that the response rate in 2018 and 2019 recorded a remarkable improvement compared to 2017 (27% in 2017, and 70% in 2018 and 2019 combined).

In order to promote the online complaint system, MUSAWA published a brochure in 2017 (400 copies), and maintained two promotion videos on its Facebook page with total organic reach of 27,000 people and actual views of 8,300.

Outcome 3: Enhanced Access to Justice

In order to maintain and strengthen the right to access to justice, MUSAWA has worked on the following:

Enhancing Legal Skills and Knowledge of Young Lawyers and Legal persons

Moot Trial Programs on fair trial guarantees

In July 2019, MUSAWA, in collaboration with the Faculty of Law at Al-Israa University implemented one moot trial programs and a moot court on fair trial guarantees through presenting the facts and proceedings of prosecuting two criminal cases. A total of 16 participants, of which nine are female students, took part in this programs in Gaza.

Evaluations of this activity showed the benefit gained by the participants in the training, where the average positive change in the participants' knowledge on a number of subjects was equal to 40%, while they indicated an increase in their confidence in a number of skills by about 12%.

In the past three years, a total of six moot courts were conducted in cooperation with Palestinian universities, the military judiciary and the Sharia Bar Association in Gaza and the West Bank.

Providing Legal Consultations to the Marginalized Groups

During 2019, as mentioned earlier in this report, MUSAWA implemented a total of 70 legal awareness workshops for the marginalized groups; 35 of which were implemented in the West Bank, and 35 in the Gaza Strip. The number of beneficiaries of these awareness workshops reached 1,898 beneficiary, including 1,543 women. The awareness sessions were distributed on the Palestinian governorates as follows:

| Jericho | Hebron | Jerusalem | Bethlehem | Jenin | Ramallah & al-Bireh | Salfit | Tubas |
|----------|----------|-----------|------------|-------|---------------------|--------|------------|
| 6 | 2 | 6 | 9 | 1 | 5 | 1 | 1 |
| Tulkarem | Qalqilia | Nablus | North Gaza | Gaza | Al-Wusta | Rafah | Khanyounis |
| 3 | 1 | 2 | 12 | 12 | 1 | 3 | 5 |

MUSAWA has worked hard to reach as many marginalized areas as possible and raise the legal awareness among their residents. The most difficult of these was the areas of Salfit, Tubas and Qalqilia. The awareness-raising workshops covered 43 different areas, where awareness raising workshops on different topics were given in the areas that were addressed more than once.

MUSAWA's staff and volunteers provided a total of 64 legal consultations during 2019, 45 of them were provided to women, including those provided through the above-mentioned awareness sessions, or through the complaints and monitoring and documentation of violations trainings provided to CBOs, or were provided in MUSAWA's officer or by phone, or as a result of a filing a

Legal consultations have played a significant role in directing the beneficiaries to claim their right to access to justice as reported by many of them later.

Since the data of legal consultation started to be documented in 2017 (upon activating the new M&E tools), a number of 316 legal consultations were provided, the majority of them were provided for women.

Milestones in the Institutional Building of MUSAWA

In October 2019, [the external evaluation report on MUSAWA's core program 2016-2019](#), which was carried out by an independent consultancy party, was published. The review, besides assessing MUSAWA's work impact in the justice sector, it also discussed the institutional building achievements against the milestones and desired results recommended in [the past review in 2015](#).

Findings of the external evaluation report/ Achievements Assessment

Governance Performance Milestones

MUSAWA extended its GA membership to Gaza in 2018 (7 members) and added 2 Gaza lawyers to its BoD. The new Gaza Board members are highly experienced and respected lawyers in Gaza, well connected with all stakeholders in the Justice Sector, represent UN agencies in their dealing with the Hamas authorities and have worked on the issue of reconciliation. Their value-added is high in the context of MUSAWA's mission and increases the opportunities for identifying and publicly flagging strategic key issues in the justice sector that undermine the legality of legal process and reduce the effectiveness of the necessary check and balances in the justice system itself. MUSAWA's by laws have been changed to ensure that Gaza will be represented in the BoD in future elections. This change is not cosmetic. Gaza Board members have been given the space to be active in their oversight role. As executive staff is based in the West Bank, Gaza Board members are involved in some administrative support tasks. For example they are signing Memorandum of Understandings (MoUs) for collaborative activities with Universities and CBOs. They are also performing BoD roles in providing input into strategic planning, and representing MUSAWA in public forums and meetings. Some Board members expressed willingness to invest more of their time in providing support to MUSAWA's activities through using their own networks and high level connections with the Justice Sector institutions, which is a very positive indication of interest in and commitment to MUSAWA's Mission.

Internally, a new administrative committee comprised of the GD, the ED, the Financial Manager (FM) and the Public Relations and Fundraising officer has been established in the West Bank office whose work is to take regular stock of progress on priorities in each area of work. The committee meets at least once every week. This regular consultation allows for a more rational work planning and for regular consultation with staff in Gaza. The ED holds bi-monthly meetings with West Bank and Gaza staff to review progress based on written reports and to plan for the next period.

Communication channels between Gaza and West Bank staff has greatly improved. The ED holds bi-monthly meetings with the Gaza staff via Video conference to review activities and collectively plan for the next two weeks of work. The FM is also regularly in contact with Gaza to support financial tracking of activities there. The staffs are more familiar with each other and this has created more opportunities for exchanges.

Strategic Planning and Program Milestones

A HRBA is now evident in program and planning documents and discourse. The 2016-2019 Strategic Plans (SP) highlights the importance of the need to analyze program interventions in terms of Rights Holders and Duty Bearers. MUSAWA has identified articles 7, 8, and 10 of the Declaration of Human Rights as the rights it will focus on. In the Annual Reports of 2017 and 2018, key activities are presented by analyzing the work done with Duty Bearers (meetings, memos and position papers sent to Justice Sector officials, published MUSAWA public statements, regular MUSAWA publications) and with Rights Holders (awareness and training workshops for women, lawyers, and in marginalized localities). MUSAWA's operationalization of HRBA can be seen in both its recent trainings, and recent MUSAWA planning documents, which assess the capacities of rights-holders to claim their rights and duty bearers to fulfil their obligations, and then developing strategies to build the capacities of local community members, CBOs and legal professionals. MUSAWA has devoted time to addressing the rights of children, persons with disabilities, and women, the rights to freedom of expression and assembly, and violence, torture and the death penalty through creating coalitions to work on the issues, issuing position papers and taking on cases of individual discrimination. The most mature articulation of their commitment to HRBA can be found in MUSAWA's recent program (proposal) document.

Interviews with senior staff and FGDs with Board members were replete with references to human rights principles, human rights guaranteed under the Palestinian Basic Law, the importance of state legitimacy for the future development of Palestine, and the need to respect and protect individual human rights in the context of enhancing the accountability mechanisms through which human rights claims are protected. The impact of using the Palestinian Basic Law as a reference point for its work has the effect of providing some overarching framework of common standards for the legal system and its practitioners in both the West Bank and Gaza, explicitly promoting what unites the two areas.

The mainstreaming of gender strategies is also progressing well. The SP 2016 – 2019 presents a short but powerful description of what MUSAWA needs to do. The Annual Report of 2018 reports that MUSAWA successfully maintained its policy to have women in decision making positions and an internal gender committee was formed to monitor mainstreaming gender in all of MUSAWA's aspects of work, in daily life and strategic levels. In MUSAWA's most recent programme document (proposal) the issue of gender is integrated into the programme context and, to some extent, into the design. Evidence for the progress towards this milestone includes:

- A focus on women's rights in awareness raising sessions (20% of all awareness raising topics are women's rights-related).
- Women comprise 69% of all beneficiaries of legal awareness work.
- Women are overrepresented in MUSAWA's training course participants.
- Gender disaggregated data are kept for numbers of training participants, participants of awareness raising workshops, and legal advice clinics.

- The senior management team (Administrative Team) is gender balanced.
- MUSAWA's staffs are 64% female (67% in Gaza and 64% in the West Bank).
- Public statements are reviewed through gender-lens to ensure that both women and men are included in the narrative as separate categories
- Female staff is responsible for receiving complaints from citizens to ensure promoting the safety and comfort of women as well as men.
- The Vice President of the BoD is female.

In terms of Results-Based Management, MUSAWA has developed a log frame (results chain) for its programming. A schematic ToC to complement and inform the log frame has also been developed. In the very comprehensive Monitoring Plan, indicators have been developed and defined for all outputs and outcomes, baseline figures have been included, frequency of measurement established, data sources and methods of data collection are defined, and responsibilities for reporting the data are established.

MUSAWA has made excellent progress in populating useful databases for its monitoring (output) data. These include databases on legal clinics by gender and region; legal memos by response received, and target individual; MUSAWA media work by subject, media outlet. The databases are not integrated into one excel file with tabs. Each are each stand-alone excel files.

Core Program interventions are to monitor according to the log frame, there is some evidence and analysis of the results achieved per outcome in the reports we reviewed. These results are very clearly presented in the SP. Evidence against the outcome indicators is not presented clearly by indicator (stated in the M&E plan) in the Annual Report.

Financial Resources Management

A robust financial management system and strategy have been developed which now allows for fully informed analysis and decisions to be made. The Annual Budget is fully aligned with project activities, and cost centres have been created for each project, where expenses can be recorded and linked to a specific project, rather than just being recorded as a general expense. Salaries for programme staff have been moved from administrative costs to programme costs, which allows for a clear understanding of programme versus operating expenses. The strong internal controls noted in the ONA 2015 are still in place, and a petty cash review has resulted in tighter control on cash expenditures.

A reporting system is now established and fully operational which allows budget versus actual expenses to be reviewed at senior management and Board levels.

- Bi-monthly financial and narrative report for the ED
- A monthly financial report for the ED and GD

- A quarterly financial report for the BoD in the form of simple excel sheet with Budget and Actuals together with a power point presentation on expenses

A cost saving (rationalization) strategy is also in place to promote longer term sustainability through implementing such measures as liquidating non-essential assets (cars), reducing rental costs by downsizing the office in Gaza, conducting Strategic Planning and training sessions in-house through the use of the video conference facility, and reducing print runs for publications.

MUSAWA has developed a strategy for fund raising and is beginning to implement this. MUSAWA is dependent on donations for its work. Efforts have been made to diversify the funding base by reaching out to non-traditional donors like universities for its core Rule of Law activities so that the current projectization of its work can be reduced and a more long term and flexible approach to its core activities can be implemented.²

Human Resource Management

An Operations Manager³ was appointed in April 2017 after two previous and short-lived appointments. The Manager is an excellent fit for the position, demonstrating solid management and compelling inter personal skills. She has also has a strong personal commitment to the Mission of MUSAWA. MUSAWA's new organizational structure is operational and all key positions are filled. Horizontal integration is achieved through an Administrative Team composed of senior managers, who provide guidance to staff under their supervision. The Organisational Chart (2017) is presented below.

An internal reporting process is in place for both operations and finance. The ED meets on a daily basis with the GD to check daily organisational priorities and the Administrative Team meets on a weekly basis to review progress against the work plan. Managers work directly with their departmental staff on implementing their specific duties. There is a fully detailed Action Plan against which progress is tracked. The financial reporting process has been detailed above.

MUSAWA has written rules and regulations and procedures governing internal controls (Board committees), HR policies, Anti-corruption policy, Financial and fundraising strategy, Social media strategy, Communication and Networking strategy, and Transport policy. These are updated as changes are agreed by the BoD and are accessible to all staff in soft copy on the MUSAWA server. New policies, procedures and strategies have been developed over the past 2 years by the FM in consultation with the BoD to fill the gaps in documented procedures.

² MUSAWA manages a series of small donations focused on very specific aspects of its work which does not allow the flexibility it needs to manage its core programme. Current pipeline funding proposals are more strategic, and – if funding is successful - would allow for the implementation of a more efficient and effective long term planning approach detailed in the SP.

³ Now Executive Director.

Communication and participation between the General Assembly and the Board of Directors of MUSAWA and its executive staff

In order to activate the communication and participation in the implementation of the executive plan between MUSAWA's General Assembly and Board of Directors with the executive staff, the General Assembly held its regular annual meeting with the attendance and participation of the executive staff, in which it approved the Annual Administrative and Financial report, and discussed the need to develop MUSAWA's tools in light of the Executive Authority's unilateral approach, and the non-viability of the currently used tools in facing the pre-mentioned circumstances.

The members of the BoD also met with the executive staff, and several GA and BoD members participated in the activities of MUSAWA in accordance with the executive plan approved by the Board. Subsequently, MUSAWA conducts bi-monthly meetings for the executive staff to follow up on the implementation of the executive plan and discuss the mechanisms of developing MUSAWA's work. In addition, an administrative committee, consisting of the General Manager, the Executive Manager, the Finance Manager, the Public Relations and Fundraising Officer, supervises the implementation of the executive plan, faces challenges, and provides alternative solutions in light of the lack of funding and the organization's efforts to rely on its internal resources to cope with the deficit in the budget.

The internal life at MUSAWA witnessed regular meetings of the Board of Directors and the General Assembly in accordance with the provisions of the law and the institutional need. Members of the Board of Directors participated in MUSAWA's meetings with duty bearers and partner and friend organizations as reported in different stations of this report.⁴

Examples where HRBA was mainstreamed in 2019:

Combating Violence, Torture, and Death Penalty

Proceeding from its belief in the human right to life, and the non-viability of the death penalty as an exemplary punishment, and as this kind of punishment is irreversible in case of providing new proofs in its regard, MUSAWA participated in the activities of the World Day Against Death Penalty, as well as participating in a march at the invite of the Human Rights and Democracy Media Center SHAMS. MUSAWA also published a video and info graphs that illustrate the grounds for refusing



⁴ The external review report; October 2019.

the death sentence and the desired objective of abolishing it, while new death sentence verdicts were being issued in the Gaza Strip.

MUSAWA reaffirms again its opposition to death penalty, which contradicts with the modern criminal philosophy, especially in light of the lack of fair trial guarantees, and the deterioration of the citizens' trust in the justice system, be it the civil or the military judiciary, in addition to the impossibility to have a proven certainty for the crimes on which the Palestinian legislation stipulates death penalty for the perpetrators. MUSAWA also calls upon the duty-bearers to take the legislative and administrative measures to ensure the abolition of the penalty, both in legal text and practice.

The Citizens' Right to Freedom of Expression and to Peaceful Assembly

Throughout 2019, MUSAWA monitored a continuation and recurrence of assaulting citizens during peaceful assemblies as well as prosecuting journalists and judges for expressing their views on Social Media, in the WB and Gaza Strip. These incidents included the suppression of the peaceful movement "We want to live" in Gaza and prosecuting activists; the incident of banning the media from documenting trial proceedings before the Supreme Court of Justice in the WB; prosecuting judges who expressed their opinion on Social media in the WB; and suppressing the sit-in of former prisoners who are denied their salaries.

In its turn, MUSAWA issued legal memos, position papers and statements, both individually and in cooperation with civil society organizations, in response to such incidents, as explained in other sections of this report, demanding protecting the citizens' rights to expression and peaceful assembly and providing them with protection instead of assaulting them. In addition, MUSAWA demanded initiating investigations into these attacks and accounting the ones responsible for them. In following statements, MUSAWA expressed its concern at the competent bodies' lack of responsiveness to the demands of civil society organizations, and its concern at their failure to discharge their responsibilities as demonstrated through the recurrence of the attacks.

The Rights of Persons with Disabilities

Strengthening its oversight role on the performance of the justice sector and raising the awareness of marginalized groups about their rights and the available mechanisms to attain them, as well as building the capacities of young lawyers and law students, MUSAWA, along with Humanity & Inclusion (Hi), conducted an awareness raising meeting on "the Protocol of dealing with persons with disabilities", with the participation of MUSAWA's members in Gaza office and a number of the members of the Lawyers for the Rule of Law Groups (Friends of MUSAWA) and the Palestinian Human Rights Defenders Network. The meeting aimed at raising community awareness on disability, abilities, and skills of the PwDs, and their right to have equal employment opportunities. The meeting addressed the definition of disability and the modification of the terms used concerning disability, and viewed an explanatory video on the art and protocol of dealing with PwDs. 18 participants attended the event, 10 of whom were women. It is worth mentioning that MUSAWA had previously signed a memorandum of understanding with

Humanity and Inclusion aiming at integrating PwDs in the organization's programs and activities and providing a suitable environment for that.



MUSAWA also tackled a complaint filed by a person with sight disability, who complained about not being able to know when it is his turn at the bank.

MUSAWA has maintained its approach to provide sign language translation at its public events. Also, after receiving comments from people with sight disability on not being able to see or read the content of posted photos or info graphs on MUSAWA's Facebook page, MUSAWA started to

explain the content of the photos to make sure people with sight disability know what they is illustrating.

Women's Rights

In planning for its activities, MUSAWA devotes special attention to women's rights and issues, especially in implementing awareness raising activities on women's rights for the various community groups. Throughout 2019, MUSAWA carried out 29 awareness raising workshops on women's rights, in which they discussed Sharia rights of women, the personal status law, women's right to education and work, CEDAW, women's right to access to justice, violence against women, sexual harassment and electronic blackmailing.

For its role in defending women's rights and issues, MUSAWA dedicated March as women's month and conducted a series of 16 workshops, four of them were conducted in Gaza. In cooperation with its volunteering groups and partner CBOs. A total number of 426 participants attended, the great majority of them were women.

In September 2019, MUSAWA also had a clear position against the murder of Isra'a Ighrayyeb, whose murder took over the media and Social Media platforms after a recorded video from the hospital, where she was hospitalized, went viral. MUSAWA, amongst other organizations, is following up on this case in order to make sure that Isra'a and all abused women will get justice.

On November 25th, the day marks the kick-off of the 16 days of Activism against Gender-Based Violence, MUSAWA dedicated the day to join the campaign and re-affirm its demand to combat all forms of violence against women and harmonise the local legislation with CEDAW, to which the State of Palestine has acceded. Also MUSAWA's office in Gaza went orange for the period of the campaign to raise awareness of the need to stop violence against women as well as to advocate for equal rights for women.

In December 2019, the media and Social Media platforms were overwhelmed with a huge dispute over demanding the PA to publish CEDAW in the official gazette in order to be enforced by the law. MUSAWA sent a [letter to the Prime Minister demanding retracting the government's statement on CEDAW](#). The statement in question assured those who refuse CEDAW that the government would not adopt something that goes in contradiction with the norms and traditions.





Gender Mainstreaming

Building on MUSAWA's achievements in regards to gender mainstreaming, whether in MUSAWA's internal policies, activities and work or in external participation and representation, MUSAWA maintained its policy to have women in decision making positions and an internal gender committee was formed to monitor mainstreaming gender in all of MUSAWA's aspects of work, at daily life and strategic levels.

Developing and Building the Capacities of MUSAWA's Executive team and BoD members

MUSAWA is constantly seeking to invest in developing and building the capacities of MUSAWA's executive team in particular, and the BoD members in general, proceeding from its belief in the benefit of these trainings in developing the professional performance of MUSAWA, in addition to the individual benefit of each employee, which prepares them to serve the Palestinian Society on a larger scale. Throughout the year, MUSAWA has provided a number of collective trainings to its team members, as well as other individual specialized trainings tailored to the individual training needs of each member.

- The Monitoring & Evaluation Officer, Dareen Lafi, implemented an internal training for MUSAWA's staff, on the qualitative methods of research, which include two approaches; personal interviews and focus groups. During the meeting, Lafi identified the ways of preparing for the activities of both approaches, their importance, their

- procedural requirements, their target groups, the ways of moderating the dialogues and discussions to get the needed data and achieve the goals of the research as a whole. This training is part of the preparations for implementing a study on the legal help needs of the women subjected to violence, to assess the legal help provided for them, noting that MUSAWA has signed an agreement with the Italian Agency for Development Cooperation to prepare this study.
- Strategic planning: upon the working on the new strategic plan 2020-2023, an external expert provided a training on strategic planning for MUSAWA staff and members of the GA and the BoD of MUSAWA.

Challenges and Lessons Learnt

1. Funding

MUSAWA have managed to secure a small core fund for a pilot year from the IM Swedish Development Partner for the year 2020. MUSAWA also signed two agreements for small scale projects; the first with the Italian Agency for Development Cooperation to conduct a study on the legal services for gender based violence survivors in the West Bank. The Study's final report is due by the end of March 2020. The second agreement was signed with SAWASYA II to carry out an action to develop a civil society vision to support reconciliation. The latter project's implementation started in August 2019 and will continue until August 2020.

2. Deficit

- MUSAWA's budget of 2019 was USD 501,346 where 74.2% of it was secured, 74.2% was from NRO. The mitigation as briefly aforementioned, MUSAWA has taken the initiative and continued to carry out the high priority activities with the minimum available funding since MJUSAWA has not succeeded in securing more funding in 2019, apart from the aforementioned two small projects (total of around USD 77,000) that were not part of the core action plan.
- In this regard, MUSAWA updated the sensitivity prioritizing the activities so the high impact activities were implemented. MUSAWA has placed different importance on different activities depending on their significance to MUSAWA mission statement and objectives. The categories are divided into high, medium, low depending on the priority provided by the strategic plan.
- For the third year in a row, some activities were implemented with low quality, yet relatively adequate, facilities as a result of income deficit. For example, some legal clinics activities were held in kindergartens or open spaces that are not considered as the best options to hold such activities. Furthermore,

MUSAWA has reactivated its networks of expert friends and others in 2017 and continued in 2019 to help implementing some awareness activities free of charge as a contribution to MUSAWA's sustainability.

3. Social Media Platforms

MUSAWA continued working on developing its presence on social media platforms in 2019 by creating content that is suitable for these platforms, especially Facebook; the most popular platform in Palestine, according to the Social Media Report the Social Studio has been publishing for five years now.

The following figures, taken from the Facebook page insights, show development in the interaction on MUSAWA's Facebook page. Although MUSAWA relied entirely on the organic reach and did not utilize the paid advertising system for its page and publications; increased interest in the Facebook page and content has been observed, and an additional number of around 1,500 new likes to the page has been recorded during 2019.

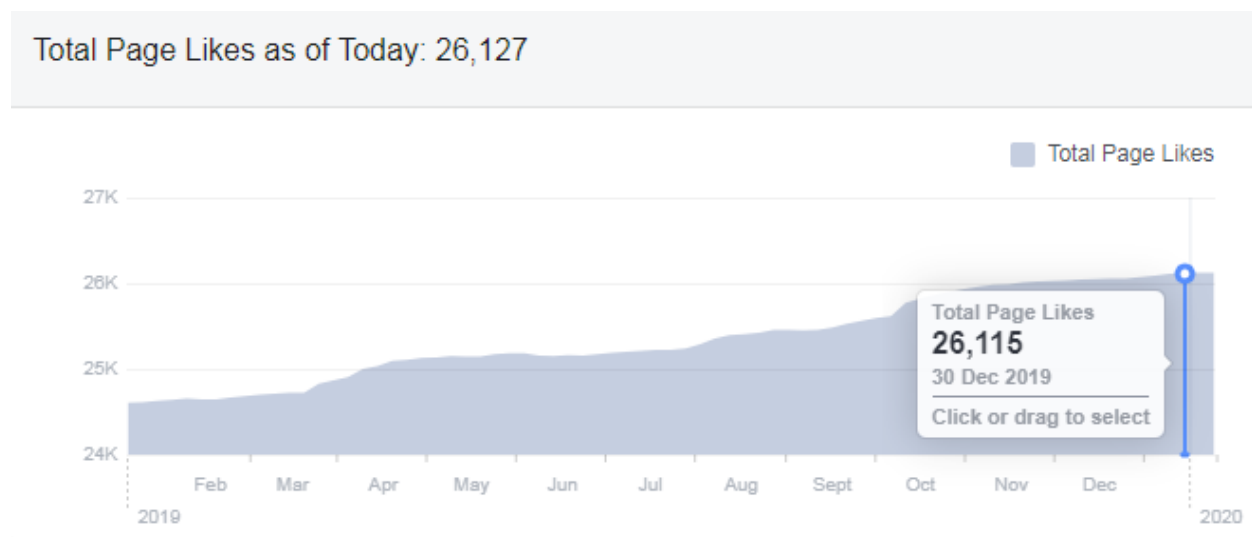


Figure 1: MUSAWA's Facebook page likes as of December 31, 2019.

The page insights also show that 41% of those who engage with the publications of the page are women (compared to 44% in 2018), as shown in Figure 2 below. It is worth noting that women fans and followers of the page comprise of 38% of the total number of fans and followers.

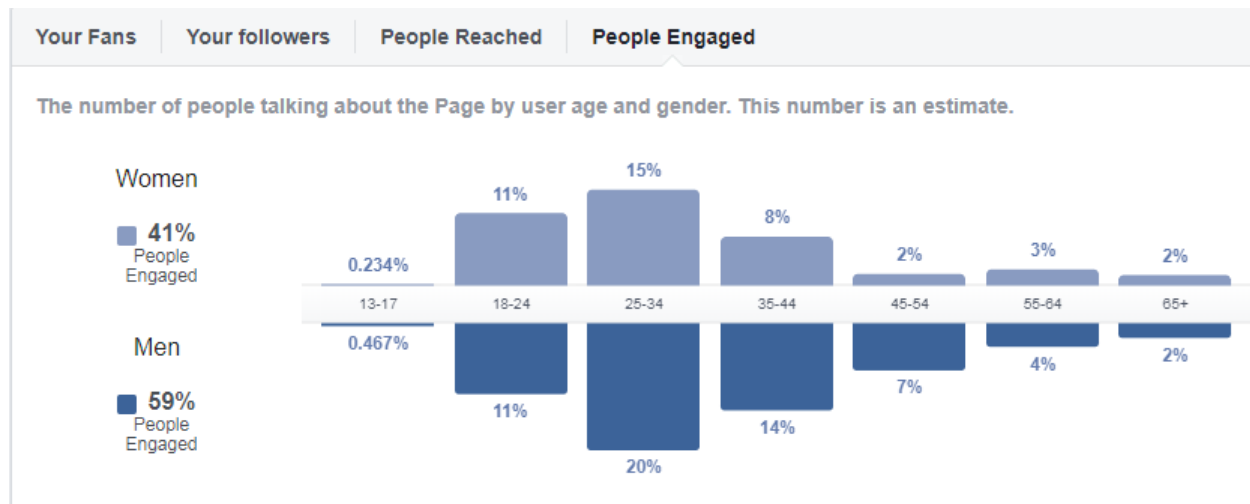


Figure 2: The percentages of people engaged in MUSAWA's Facebook page during 2019, by user, age and gender.

Expected Risks

At external level:

- The political division in the Palestinian territories turns into a complete separation, leading to the end of reconciliation efforts and resulting in two different "regimes". Naturally, this restricts the communication between MUSAWA's management and the executive staff located in Gaza, and it raises complications in the relationship MUSAWA has with the duty-bearers whether in the West Bank or Gaza Strip. Given the critical role of MUSAWA, it is possible that any of the two governments arrest or detain MUSAWA's staff. MUSAWA's offices may get closed as well, which would require that MUSAWA's staff work from outside the offices and search for alternative means of performing MUSAWA's monitoring and oversight role. For example, this might require developing tools for approaching UN rapporteurs with a view to promoting international accountability of the justice system under the current restrictions on internal control and accountability.
- Further embodiment of a security-based system and an increased acquisition of all powers by the executive authority and the security forces, which in turn makes it incredibly less probable that duty-bearers and right-holders arrive at genuine collaboration and

partnership. This includes imposing restrictions on MUSAWA's work in an attempt to hinder its role as a watchdog organization.

- The decree-law that stopped the enforcement of social security decree-law had a clear indication of changing the Palestinian constitutional system, which MUSAWA solely pointed out and asserted following the issuance of the said decree-law. This in fact indicates not only the postponement of the general elections, but also a drastic change in the political system in Palestine, which consequently will pave the road for establishing a totalitarian regime and contributing to the justice system's subordination to of the executive authority. This may further hinder the watchdog role that MUSAWA performs.
- The phenomenon of violating human rights, including the right to access to justice, spreads; by expanding the powers of the Joint Security Committee contrary to the law and in contradiction with the principle of separation of powers.
- An increase in the official obstacles towards the unity of the work of the Civil Society Organizations (CSOs) and its shift into a serious pressure force, and alluring some of these organizations to work as subordinates to the ruling regime and to continue to observe a policy of appealing in lieu of the policy of accountability, which has started to be observed in 2018.
- The deepening of the economic and social crises as a result of the monopoly and hegemony policy, exercised by the two governments and their security services, thus increasing frustration and weakening community participation in the campaigns for monitoring and change, as well as the resorting to alternative tools for conflict resolution which might threaten the social stability.
- If the Gaza Strip is declared a rebel territory, or Hamas and Fatah are declared as illegal blocs, this will lead to obstacles in securing the salaries of the staff and providing the necessary financial resources to implement MUSAWA's activities in Gaza on the one hand, and in making use of the skills of legal professionals living under Ramallah's government or residing in Gaza but under Ramallah's government, as it is highly probable that the decision-makers on both sides would hinder the legal professionals of the opposing body from taking part in any legal or human-rights movement initiated by MUSAWA.
- The one-man show exercised by the executive authority (that could be even legalized through changing the constitutional system as aforementioned in this section) might lead to a breakdown in the positions of CSOs, distorting the unified vision these organizations have to rebuild the justice system, which means losing the current alliance of these organizations (To retreat from their current positions as a means of maintaining their existence by adopting positions that are more toned-down). This means that MUSAWA should continuously seek new allies, with specific focus on grassroots organizations to promote their role in this regard, the matter that MUSAWA has established.

- The possibility of the death of the Palestinian President may lead to armed conflict between the competitors for his succession, which may set the atmosphere for social and security breakout, leading to movement difficulties between the governorates for the staff members, which would require high dependence on social media and other media platforms. This has been observed through drastic updates within the justice sector in 2018 such as the court case filed against the appointment of the former attorney general that is still under ruling despite the news of his resign afterwards.
- The danger of changing the judicial authority and spreading the phenomenon of rotation of posts between the justice system and the executive authority, and the transfer of employees to influential administrative positions in the judiciary and public prosecution for political and partisan considerations, in further entrenchment of what is known as hereditary succession and “mating” between the executive and judicial authorities. Naturally, this would leave the door wide open for corrupted judicial performance where the people have no access to justice. In this context, MUSAWA would not be able to resort to the judiciary, as a means of monitoring the proper implementation of the law, as much. In addition, this would influence MUSAWA’s role in amending legislation and governmental decisions relating to justice. In this case, the sole alternative would be to shift to spreading community awareness in order to mobilize a wider range of the community with a view to achieving their demands. The said alternative would also include developing tools of control, lobbying, and advocacy to keep-up with the developments taking place in the external environment.

At internal level:

- MUSAWA might fail to secure a financial protection network to ensure its sustainability, which might influence MUSAWA’s structure, hence obstructing MUSAWA’s role as a leading organization in monitoring the performance of the justice system. Therefore, MUSAWA has considered a significant approach to address its vision and plans that are in line with the priorities of potential donors through keeping the leading role in the oversight and monitoring of the justice system with a focus on human rights and good governance angles and improving the scope of work to focus on mobilizing the public to take part in this oversight role, the aspiration that would strengthen the impact of the watchdog role MUSAWA is taking.
- Given the general atmosphere of corruption that is manifested in the interference of political regimes and the political parties in the free will of members and allies, on the basis of mutual interest or perhaps blackmailing, accompanied by the failure of the authorities to effectively handle corruption in all its forms, there is a risk of potential members joining MUSAWA’s team who might turn a blind eye to serious issues that must be addressed and reported and advocating for or against. MUSAWA, however, has developed an anti-corruption policy to monitor and take care of this critical issue.

**The Palestinian Center For
The Independence Of The Judiciary And
The Legal Profession (MUSAWA)**

Financial Statements for the year ended 31 December 2019

And independent auditor's report

Independent auditor's report to the Board of Directors of the Palestinian Center for the Independence of the Judiciary and the Legal Profession (MUSAWA)

Report on the audit of the financial statements

Our opinion

In our opinion, the financial statements of the Palestinian Center for the Independence of the Judiciary and the Legal Profession (hereinafter the "Center") present fairly, in all material respects the financial position of the Center as at 31 December 2019, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

What we have audited

The Center's financial statements comprise:

- the statement of financial position as at 31 December 2019;
- the statement of financial performance for the year then ended;
- the statement of changes in net assets for the year then ended;
- the statement of cash flows for the year then ended; and
- The notes to the financial statements, which include a summary of significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

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

Independence

We are independent of the Center in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) that are relevant to our audit of the financial statements in Palestine. We have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Responsibilities of management and those charged with governance for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Center's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Center or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Center's financial reporting process.

Independent auditor's report to the Board of Directors of the Palestinian Center for the Independence of the Judiciary and the Legal Profession (MUSAWA) (continued)

Auditor's responsibilities for the audit of the financial statements

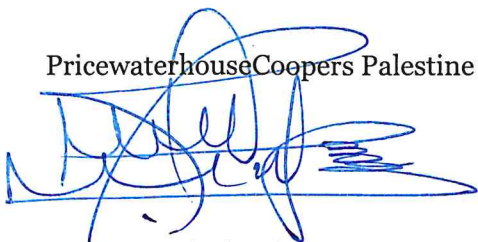
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit made in accordance with the International Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also exercise the following:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Center's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Center to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PricewaterhouseCoopers Palestine

A handwritten signature in blue ink, appearing to read "Mohammad Ali Jaber", written over a horizontal line.

Mohammad Ali Jaber
License number 101/2013
Ramallah, Palestine
March 5, 2020

The Palestinian Center For The Independence Of The Judiciary And The Legal Profession (Musawa)

Financial statements for the year ended 31 December 2019

(All amounts expressed in US Dollars unless otherwise stated)

STATEMENT OF FINANCIAL POSITION

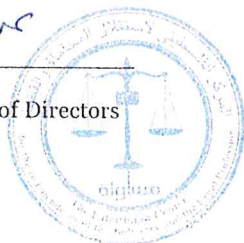
As at 31 December

| | Note | 2019 | 2018 |
|--|------|----------------|----------------|
| Assets | | | |
| Non-current assets | | | |
| Furniture and equipment | (6) | 18,222 | 20,180 |
| Rights-of-use of assets | (7) | 45,844 | - |
| | | 64,066 | 20,180 |
| Current assets | | | |
| Contributions receivable | (8) | 120,372 | 349,650 |
| Accounts receivable and other current assets | (9) | - | 9,496 |
| Cash and bank balances | (10) | 47,977 | 85,228 |
| | | 168,349 | 444,374 |
| Total assets | | 232,415 | 464,554 |
| Liabilities and net assets | | | |
| Net assets | | 37,528 | 41,591 |
| Non-current liabilities | | | |
| Provision for employees' benefit | (11) | 50,406 | 45,868 |
| Lease liabilities | (12) | 27,632 | - |
| | | 78,038 | 45,868 |
| Current liabilities | | | |
| Accounts payable and other accruals | (13) | 39,793 | 5,097 |
| Lease liabilities | (12) | 12,647 | - |
| Deferred operating contributions | (14) | 64,409 | 371,998 |
| | | 116,849 | 377,095 |
| Total liabilities | | 194,887 | 422,963 |
| Total liabilities and net assets | | 232,415 | 464,554 |

The notes on pages 9 to 23 form an integral part of these financial statements.

The financial statements on pages 4 to 23 were authorized for issue by the Board of Directors on February 25, 2020 and were signed on its behalf.

Dr. Taleb Awad
Chairman of the Board of Directors



Adv. Ibrahim Barghouthi
Director General

The Palestinian Center For The Independence Of The Judiciary And The Legal Profession (Musawa)

Financial statements for the year ended 31 December 2019

(All amounts expressed in US Dollars unless otherwise stated)

STATEMENT OF FINANCIAL PERFORMANCE

For the years ended 31 December

| | Note | 2019 | 2018 |
|---|------|------------------|------------------|
| Contributions and other income | | | |
| Contributions recognised as revenue | (14) | 385,357 | 439,831 |
| Other income, net | (15) | 4,723 | 24,756 |
| Gain on foreign currency translation | | 564 | - |
| Total contributions and other income | | 390,644 | 464,587 |
| Expenses | | | |
| Program expenses | (16) | (171,886) | (234,000) |
| General and administrative expenses | (17) | (213,870) | (203,471) |
| Depreciation expense | (6) | (6,454) | (7,539) |
| Interest expense | (12) | (2,497) | - |
| Loss on foreign currency translation | | - | (195) |
| Total expenses | | (394,707) | (445,205) |
| Net (deficit) surplus for the year | | (4,063) | 19,382 |

The notes on pages 9 to 23 form an integral part of these financial statements.

The Palestinian Center For The Independence Of The Judiciary And The Legal Profession (Musawa)

Financial statements for the year ended 31 December 2019

(All amounts expressed in US Dollars unless otherwise stated)

STATEMENT OF CHANGES IN NET ASSETS

For the years ended 31 December

| | 2019 | 2018 |
|---|----------------|--------|
| Balance at the beginning of the year | 41,591 | 22,209 |
| Net (deficit) surplus for the year | (4,063) | 19,382 |
| Balance at the end of the year | 37,528 | 41,591 |

The notes on pages 9 to 23 form an integral part of these financial statements.

The Palestinian Center For The Independence Of The Judiciary And The Legal Profession (Musawa)

Financial statements for the year ended 31 December 2019

(All amounts expressed in US Dollars unless otherwise stated)

STATEMENT OF CASH FLOWS For the years ended 31 December

| | Note | 2019 | 2018 |
|---|------|------------------|------------------|
| Cash flows from operating activities | | | |
| Net (deficit) surplus for the year | | (4,063) | 19,382 |
| Adjustments | | | |
| Depreciation expenses | (6) | 6,454 | 7,539 |
| Depreciation on rights-of-use of assets | (7) | 14,716 | - |
| Interest expense | (12) | 2,497 | - |
| Gain on disposal of furniture and equipment | | - | (21,231) |
| Provision for employees' benefits | (11) | 22,338 | 22,196 |
| Operating contributions recognized as revenue in the statement of financial performance | (14) | (385,357) | (439,831) |
| Cash flows from operating activities before contributions received, payment of employees benefits and changes in working capital | | (343,415) | (411,945) |
| Employees' benefits paid | (11) | (17,800) | (4,749) |
| Operating contributions received during the year | (14) | 77,768 | - |
| Changes in working capital: | | | |
| Contributions receivable | | 229,278 | 376,350 |
| Accounts receivable and other current assets | | 1,496 | (129) |
| Accounts payable and other accruals | | 34,696 | (2,993) |
| Net cash used in operating activities | | (17,977) | (43,466) |
| Cash flows from investing activities | | | |
| Purchase of furniture and equipment | (6) | (4,496) | (2,744) |
| Proceeds from disposal of furniture and equipment | (6) | - | 21,231 |
| Net cash (used in) generated from investing activities | | (4,496) | 18,487 |
| Cash flows from financing activities | | | |
| Principle element lease payment | (12) | (14,778) | - |
| Net changes in cash and cash equivalents | | (37,251) | (24,979) |
| Cash and cash equivalents, beginning of the year | | 85,228 | 110,207 |
| Cash and cash equivalents, end of the year | (10) | 47,977 | 85,228 |

The notes on pages 9 to 23 form an integral part of these financial statements.

The Palestinian Center For The Independence Of The Judiciary And The Legal Profession (Musawa)

Financial statements for the year ended 31 December 2019

(All amounts expressed in US Dollars unless otherwise stated)

Notes to the financial statements

1. GENERAL

The Palestinian Center for the Independence of the Judiciary and the Legal Profession (MUSAWA) is an independent civil society Not-For-Profit organization established on March 18, 2002 as part of an initiative by lawyers, former judges, and human rights advocates devoted to guaranteeing the independence of the judiciary and the legal profession through: monitoring and documenting violations; and treating the social, cultural, economic, and political obstacles that hinder the proper implementation of the independence of the judiciary and the legal profession. The Center conducts its activities and implement its projects through its West Bank's office (57 Al-Mahakim Street, Al-Balou', Al-Bireh, P.O. 1920 Ramallah) and Gaza' office (Building no. 8108, Al-Naser, Gaza).

2. GOING CONCERN

As at 31 December 2019, the Center does not have sufficient contributions to fund its operating expenses for the subsequent year. Management seeks to intensify its effort and reach-out to several donors during 2019 to cover its operating expenses and to carry on its activities without a significant curtailment of operations. Accordingly, these financial statements have been prepared on a going concern basis.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set below. These policies have been consistently applied to all years presented, unless otherwise stated.

3.1. Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and IFRIC Interpretations under the historical cost convention.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Center's accounting policies. The areas involving a high degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note (5).

3.2. Change in accounting policies

New and amended standards and interpretations adopted by the Center

The Center has applied the following standards and amendments for the first time for their annual reporting period commencing 1 January 2019:

- Prepayment Features with Negative Compensation - Amendments to IFRS 9
- Annual Improvements to IFRS Standards 2015 - 2017 Cycle
- Plan Amendment, Curtailment or Settlement - Amendments to IAS 19

The amendments listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

New standards applied by the Center commencing 1 January 2019 and has significant impact

IFRS 16 Leases

The Center has adopted IFRS 16 retrospectively from 1 January 2019, but has not restated comparatives for the 2018 reporting period, as permitted under the specific transitional provisions in the standard. The reclassifications and the adjustments arising from the new leasing rules are therefore recognised in the opening balance sheet on 1 January 2019.

On adoption of IFRS 16, the Center recognised lease liabilities in relation to leases which had previously been classified as 'operating leases' under the principles of IAS 17 'Leases'. These liabilities were measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate as of 1 January 2019. The lessee's incremental borrowing rate applied to the lease liabilities on 1 January 2019 was 5.88%.

The Palestinian Center For The Independence Of The Judiciary And The Legal Profession (Musawa)

Financial statements for the year ended 31 December 2019

(All amounts expressed in US Dollars unless otherwise stated)

Notes to the financial statements

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.2. Change in accounting policies (continued)

New standards applied by the Center commencing 1 January 2019 and has significant impact (continued)

IFRS 16 Leases (continued)

Practical expedients applied

In applying IFRS 16 for the first time, the Center has used the following practical expedients permitted by the standard:

The use of a single discount rate to a portfolio of leases with reasonably similar characteristics;
The accounting for operating leases with a remaining lease term of less than 12 months as at 1 January 2019 as short-term leases;
The exclusion of initial direct costs for the measurement of the right-of-use asset at the date of initial application;
The use of hindsight in determining the lease term where the contract contains options to extend or terminate the lease.

The Center has also elected not to reassess whether a contract is, or contains a lease at the date of initial application. Instead, for contracts entered into before the transition date the Center relied on its assessment made by applying IAS 17.

Measurement of lease liabilities:

| | January 1, 2019 |
|--|-----------------|
| Operating lease commitments disclosed as at 1 January 2019 | 59,112 |
| Discounted using the lessee's incremental borrowing rate of at the date of initial application | (6,552) |
| Lease liability recognised as at 1 January 2019 | 52,560 |
| Of which are: | |
| Current lease liabilities | 12,281 |
| Non-current lease liabilities | 40,279 |
| | 52,560 |

The associated right-of-use assets for property leases were measured on a retrospective basis as if the new rules had always been applied. Other right-of-use assets were measured at the amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet as at 1 January 2019. There were no onerous lease contracts that would have required an adjustment to the right-of-use assets at the date of initial application.

The change in accounting policy affected the following items in the balance sheet on 1 January 2019:

- Right-of-use assets - increased by USD 60,560
- Prepayments - decreased by USD 8,000
- Lease liabilities - increased by USD 52,650

From 1 January 2019, leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Center. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. The right-of-use asset is depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis.

The Palestinian Center For The Independence Of The Judiciary And The Legal Profession (Musawa)

Financial statements for the year ended 31 December 2019

(All amounts expressed in US Dollars unless otherwise stated)

Notes to the financial statements

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.2. Change in accounting policies (continued)

New standards applied by the Center commencing 1 January 2019 and has significant impact (continued)

IFRS 16 Leases (continued)

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable, and
- Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option.

Right-of-use assets are measured at cost comprising the following:

- The amount of the initial measurement of lease liability
- Any lease payments made at or before the commencement date less any lease incentives received
- Any initial direct costs, and
- Restoration costs

Payments associated with short-term leases are recognised on a straight-line basis as an expense.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be determined, the lessee's incremental borrowing rate is used, being the rate that the lessee would have to pay to borrow the funds necessary to obtain an asset of similar value in a similar economic environment with similar terms and conditions.

New standards, amendments and interpretations issued but not yet adopted

Certain new accounting standards and interpretations have been published that are not mandatory for 31 December 2019 reporting periods and have not been early adopted by the Center. These standards are not expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.

3.3. Furniture and equipment

Furniture and equipment are stated at historical cost net of accumulated depreciation and impairment losses, if any. Depreciation is computed using the straight-line method over the estimated useful lives of the assets based on their estimated useful lives, as follows:

| Asset category | Estimated useful life |
|------------------|-----------------------|
| Office Furniture | 7% |
| Office Equipment | 15% |
| Computers | 20% |
| Motor Vehicles | 15% |

The cost of the furniture and equipment includes all of the expenditures that are directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Center and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

The Palestinian Center For The Independence Of The Judiciary And The Legal Profession (Musawa)

Financial statements for the year ended 31 December 2019

(All amounts expressed in US Dollars unless otherwise stated)

Notes to the financial statements

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.4. Impairment of non-financial assets

Assets that are subject to depreciation or amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

3.5. Financial instruments

Financial assets and liabilities are recognised on the Center's statement of financial position when the Center becomes a part of the contractual provision of the instruments.

3.6. Financial assets

Classification

The Center classifies its financial assets in accordance with IFRS 9. The Center's financial assets consist of contributions receivables, accounts receivables and cash and cash equivalents. The classification depends on the purpose for which the financial assets were acquired.

Management determines the classification of its financial assets at initial recognition. The Center's financial assets are classified as financial assets at amortized costs.

Contributions receivable

Contributions receivable are stated at the original amount of the conditional pledge less amounts received and any uncollectible pledges. They are generally due from settlements in one year or less and therefore are all classified as current, if not they are classified as non-current.

Accounts receivable

Accounts receivable are amounts due from customers and related parties for goods sold or services performed in the ordinary course of business. They are generally due for settlement in one year or less and therefore are all classified as current. If not, they are classified as non-current assets.

Cash and cash equivalent

Cash and cash equivalents consist of cash on hand and bank balances.

Recognition and measurement

Financial assets at amortized cost are initially recognized at fair value and subsequently carried at amortized cost using the effective interest method. If, in a subsequent period, the amount of the impaired loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized such as an improvement in the debtor's credit rating, the reversal of the previously recognised impairment loss is recognised in the statement of financial position.

The Palestinian Center For The Independence Of The Judiciary And The Legal Profession (Musawa)

Financial statements for the year ended 31 December 2019

(All amounts expressed in US Dollars unless otherwise stated)

Notes to the financial statements

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.6. Financial assets (continued)

Impairment of financial assets

Contributions and accounts receivable

The Center applies the IFRS 9 simplified approach to measure expected credit losses, which uses a lifetime expected loss allowance for all contributions and accounts receivable.

To measure the expected credit losses, contributions and accounts receivable have been grouped based on shared credit risk characteristics and the days past due. Contributions and accounts receivable are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Center, and a failure to make contractual payments per case by case basis.

Cash and cash equivalents

Cash and cash equivalents are also subject to the impairment requirements of IFRS 9.

Derecognition

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- The rights to receive cash flows from the asset have expired
- The Center has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Center has transferred substantially all the risks and rewards of the asset, or (b) the Center has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

3.7. Financial liabilities

Financial liabilities mainly comprise accounts payable and other accruals and lease liabilities. Financial liabilities are initially measured at fair value and subsequently carried at amortized cost using the effective interest method. The Center's financial liabilities are classified as financial liabilities at amortized costs. They presented as current liabilities unless payment is not due within 12 months after the reporting period.

Subsequent measurement

The measurement of financial liabilities depends on their classification as follows:

Financial liabilities at amortized costs

After initial recognition, accounts payable and other accruals are subsequently measured at amortized cost using the effective interest rate method. Gains and losses are recognized in the statement of financial performance when the liabilities are derecognized as well as through the amortization process.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in the statement of financial performance.

The Palestinian Center For The Independence Of The Judiciary And The Legal Profession (Musawa)

Financial statements for the year ended 31 December 2019

(All amounts expressed in US Dollars unless otherwise stated)

Notes to the financial statements

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

3.9. Provision for employee' benefits

Provision for Severance Pay: Provision for severance pay is payable to the employees at the end of their services and it is provided in accordance with the guidelines set by the local labor laws. The provision is computed and provided for based on one month for the latest salary of each employee.

An actuarial valuation is not performed on the provision for employees' end of service benefits as the net impact of the discount rate and future salary and benefits level on the present value of the benefits obligations are not expected by management to be significant.

3.10. Provisions

Provisions are recognized when the Center has an obligation (legal or constructive) arising from a past event, and the costs to settle the obligation are both probable and able to be reliably measured.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

3.11. Translation of foreign currencies

The accompanying financial statements are denominated in US Dollars. Transactions in other currencies are translated to US Dollars using the exchange rates prevailing at the date of each transaction. Monetary assets and liabilities denominated in foreign currencies are translated to US Dollars by applying the exchange rates prevailing at the reporting date. Exchange gains or losses resulting from the settlement of such transactions are recognised in the statement of financial performance. The exchange rates of other currencies against the US dollar as of 31 December 2019 and 2018 are as follows:

| | 2019 | 2018 |
|--------------------------|-------|-------|
| New Israeli Shekel (NIS) | 3.456 | 3.748 |
| EURO | 0.909 | 0.878 |

IFRS 15 'Revenue from contracts with customers'

Other revenues

Other revenues are recognised when economic benefits are likely to flow to the Center, and when the amount of revenue can be reliably measured and are recorded as deferred revenues.

3.12. Deferred contributions

Contributions are recognised where there is reasonable assurance that the contribution will be received and all attached conditions will be complied with.

When the contribution relates to an expense item, it is recognised as income over the period necessary to match the contribution on a systematic basis to the costs that it is intended to compensate. To the extent that the contribution is not matched to expenditure in the year, it is recognised as deferred income.

Where the contribution relates to an asset, it is recognised as deferred income and released to income in equal amounts over the expected useful life of the related asset.

The Palestinian Center For The Independence Of The Judiciary And The Legal Profession (Musawa)

Financial statements for the year ended 31 December 2019

(All amounts expressed in US Dollars unless otherwise stated)

Notes to the financial statements

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.13. Expenditures recognition

Expenses are recognized when incurred based on the accrual basis of accounting.

3.14. Income tax

The Center is a non-profit organization. Accordingly, it is not subject to income tax.

4. RISK MANAGEMENT

The Center manages various risks through a strategy that addresses those risks and the procedures to mitigate them by applying reporting systems aiming to review and adopt appropriate risk mitigating procedures. In addition, the various departments are responsible for identifying risks associated with their activities and to apply and monitor appropriate control procedures. The overall responsibility of managing and monitoring risks rests with the Board of Directors.

Risk measurement and reporting systems

Managing risks is established by monitoring limits for each type of risk. The limits reflect the Center strategy and market condition. Information is gathered from each department and analysed to identify expected risk. Information is presented and analysed to the Board of Directors. The Center's management oversees and monitors risks and ensures strategic and optimal allocation of assets and liabilities. These risks include market risk, liquidity risk and credit risk.

4.1. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: interest rate risk and foreign currency risk.

(i) Interest rate risk

Since the financial assets and liabilities are not bearing significant interest rate, changes in market interest rates do not have a direct and significant impact on the results of the Center.

(ii) Foreign Currency Risk

Foreign currency risk is defined as the risk that the fair value of future cash flows of a financial instruments will fluctuate because of changes in foreign exchange rates. These fluctuations in the exchange rates resulted in a gain of US Dollars 564 and a loss of USD 195 for the year ended 31 December 2019 and 2018 respectively.

4.2. Liquidity risk

Liquidity risk is the risk that the Center will not be able to meet its commitments associated with financial liabilities as they fall due. To mitigate this risk, management diversifies financing resources and manages assets. The table below summarizes the maturity profile of the Center financial instruments based on contractual undiscounted payments:

| | Less than 3 months | 3 to 12 months | More than 12 months | Total |
|-------------------------------------|--------------------|----------------|---------------------|--------|
| 31 December 2019 | | | | |
| Accounts payable and other accruals | 39,793 | - | - | 39,793 |
| Lease liabilities | - | 12,647 | 27,632 | 40,279 |
| 31 December 2018 | | | | |
| Accounts payable and other accruals | 5,097 | - | - | 5,097 |

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4. RISK MANAGEMENT (continued)

4.3. Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. For all categories of financial assets held by the Center, the maximum exposure to credit risk is the carrying value as disclosed in the statement of financial position. To minimise these risks the Center obtains funds only from donors who have good reputation and in accordance with signed agreements and there is minimal risk associated with their settlement. Also, they maintain their cash in banks with good reputation and there are no restrictions on using these amounts.

5. KEY JUDGEMENT AND SOURCE OF ESTIMATION AND UNCERTAINTY

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Center makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, rarely equal the related actual results. The major estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

(a) Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the management assessment,
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes,
- The nature of the processes in which the asset is deployed,
- Availability of funding to replace the asset,
- Changes in the market in relation to the asset,

(b) Impairment of contributions and accounts receivable

The impairment charge reflects estimates of losses arising from the failure or inability of the parties concerned to make the required payments or the time value of money. The charge is based on the expected credit losses, contributions and accounts receivable that have been grouped together based on their shared credit risk characteristics and the days past due of the aging of the party accounts, the party's credit worthiness and historic write-off experience. Changes to the estimated impairment provision may be required if the financial condition of the customers was to improve or deteriorate.

(c) Leases

In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term if the lease is reasonably certain to be extended (or not terminated). The Center has a number of leases that have auto-renewal features on the same terms. Management has taken a view that the minimum renewal period will take into consideration the remaining useful life of furniture and fixtures attached to the relevant lease and the business strategy term which is generally for the next 4 years. Potential future cash outflows have not been included in the lease liability because it is not reasonably certain that the leases will be extended (or not terminated).

The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee.

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6. FURNITURE AND EQUIPMENT

| | Office Furniture | Office Equipment | Computers | Motor Vehicles | Total |
|--|---------------------|---------------------|---------------|-------------------|---------------|
| Cost | | | | | |
| At January 1, 2019 | 31,269 | 35,241 | 23,474 | - | 89,984 |
| Additions during the year | 4,275 | 221 | - | - | 4,496 |
| At 31 December 2019 | 35,544 | 35,462 | 23,474 | - | 94,480 |
| Accumulated Depreciation | | | | | |
| At January 1, 2019 | 21,932 | 27,745 | 20,127 | - | 69,804 |
| Change for the year | 2,354 | 2,840 | 1,260 | - | 6,454 |
| At 31 December 2019 | 24,286 | 30,585 | 21,387 | - | 76,258 |
| Net Book Value as of 31 December 2019 | 11,258 | 4,877 | 2,087 | - | 18,222 |

| | Office Furniture | Office equipment | Computers | Motor Vehicles | Total |
|--|---------------------|---------------------|---------------|-------------------|---------------|
| Cost | | | | | |
| At January 1, 2018 | 31,189 | 33,972 | 22,079 | 46,140 | 133,380 |
| Additions during the year | 80 | 1,269 | 1,395 | - | 2,744 |
| Disposals | - | - | - | (46,140) | (46,140) |
| At 31 December 2018 | 31,269 | 35,241 | 23,474 | - | 89,984 |
| Accumulated Depreciation | | | | | |
| At January 1, 2018 | 19,747 | 24,316 | 18,202 | 46,140 | 108,405 |
| Change for the year | 2,185 | 3,429 | 1,925 | - | 7,539 |
| Disposals | - | - | - | (46,140) | (46,140) |
| At 31 December 2018 | 21,932 | 27,745 | 20,127 | - | 69,804 |
| Net Book Value as of 31 December 2018 | 9,337 | 7,496 | 3,347 | - | 20,180 |

Furniture and equipment include US Dollars 30,669 of fully depreciated assets that are still operational as of 31 December 2019 and 2018, respectively.

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Notes to the financial statements

7. RIGHTS-OF-USE OF ASSETS

| | 2019 |
|---------------------------------------|---------------|
| Balance, beginning of the year | - |
| Impact of IFRS 16 | 60,560 |
| Adjusted beginning of the year | 60,560 |
| Depreciation | (14,716) |
| Ending Balance | 45,844 |

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8. CONTRIBUTIONS RECEIVABLES

As at 31 December 2019:

| Donor-Party | Beginning balance | Additions during the year | Cash received | Write off | Currency variance | Ending balance |
|--|-------------------|---------------------------|---------------|-----------|-------------------|----------------|
| Ministry of Foreign Affairs of the Netherlands | 349,650 | - | (274,650) | - | - | 75,000 |
| UNDP | - | 55,758 | (27,879) | - | - | 27,879 |
| Italian Agency for Development Cooperation | - | 22,010 | (4,663) | - | 146 | 17,493 |
| | 349,650 | 77,768 | (307,192) | - | 146 | 120,372 |

As at 31 December 2018:

| Donor-Party | Beginning balance | Additions during the year | Cash received | Write off | Currency variance | Ending balance |
|--|-------------------|---------------------------|---------------|-----------|-------------------|----------------|
| Ministry of Foreign Affairs of the Netherlands | 726,000 | - | (376,350) | - | - | 349,650 |

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Notes to the financial statements

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS

| | 2019 | 2018 |
|------------------|------|-------|
| Prepaid expenses | - | 9,063 |
| Other receivable | - | 433 |
| | - | 9,496 |

10. CASH AND BANK BALANCES

| | 2019 | 2018 |
|---------------|--------|--------|
| Cash on hand | 695 | 1,067 |
| Cash at banks | 47,282 | 84,161 |
| | 47,977 | 85,228 |

11. PROVISION FOR EMPLOYEES' BENEFITS

| | As at 1 January | Charge during the year | Paid during the year | As at 31 December |
|-------------------------|--------------------|---------------------------|-------------------------|----------------------|
| 2019 | | | | |
| Severance pay provision | 45,868 | 22,338 | (17,800) | 50,406 |
| 2018 | | | | |
| Severance pay provision | 28,421 | 22,196 | (4,749) | 45,868 |

12. LEASE LIABILITIES

| | 2019 |
|---------------------------------------|----------|
| Balance, beginning of the year | - |
| Impact of IFRS 16 | 52,560 |
| Adjusted beginning of the year | 52,560 |
| Interest | 2,497 |
| Principle element lease payment | (14,778) |
| Ending Balance | 40,279 |
| Current lease liability | 12,647 |
| Non-current lease liability | 27,632 |
| | 40,279 |

13. ACCOUNTS PAYABLE AND OTHER ACCRUALS

| | 2019 | 2018 |
|-------------------|--------|-------|
| Salaries payable | 24,964 | - |
| Other liabilities | 14,829 | 5,097 |
| | 39,793 | 5,097 |

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14. DEFERRED OPERATING CONTRIBUTIONS

| | Grants related to operations |
|--|------------------------------|
| As at January 1, 2018 | 811,829 |
| Grants recognized as revenue in the statement of financial performance | (439,831) |
| As at 31 December 2018 | 371,998 |
| Contributions granted during the year | 77,768 |
| Grants recognized as revenue in the statement of financial performance | (385,357) |
| As at 31 December 2019 | 64,409 |

15. OTHER INCOME, NET

| | 2019 | 2018 |
|---|--------------|---------------|
| Gain on disposal of furniture and equipment | - | 21,231 |
| Miscellaneous revenue | 4,723 | 3,525 |
| | 4,723 | 24,756 |

16. PROGRAM EXPENSES

| | 2019 | 2018 |
|--------------------------------------|----------------|----------------|
| Salaries and related benefits | 128,011 | 143,438 |
| Law and justice magazine | 12,320 | 14,219 |
| Project evaluation | 10,846 | - |
| Researchers and lawyers | 5,721 | - |
| Special audit | 2,500 | - |
| Legal Aid & Legal clinics | 2,382 | 1,644 |
| Staff Training | 2,204 | 828 |
| Medical and insurance | 2,141 | - |
| Technical workshops | 1,417 | - |
| Eye on justice magazine | 1,200 | 5,108 |
| BOD/GA annual meetings | 1,053 | 110 |
| TV and radio programs | 563 | - |
| Employee rewards | 500 | - |
| Lawyers for the role of law | 426 | 591 |
| Volunteers rewards & transportations | 300 | 53 |
| Regular workshops | 67 | 192 |
| Advertising, printing and copying | 58 | 120 |
| Lobbying Activities | 57 | 1,672 |
| Subscriptions | 56 | 57 |
| Capacity building - lawyers | 33 | 2,006 |
| Reconciliation workshops | 31 | - |
| Base line survey | - | 59,303 |
| Consultants Fees | - | 2,950 |
| Capacity building - Internal | - | 1,036 |
| Advocacy Campaigns | - | 385 |
| Moot courts | - | 288 |
| | 171,886 | 234,000 |

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Notes to the financial statements

17. GENERAL AND ADMINISTRATIVE EXPENSES

| | 2019 | 2018 |
|--------------------------------------|----------------|----------------|
| Salaries and related benefits | 158,541 | 144,420 |
| Rights-of-use of assets depreciation | 14,716 | 18,795 |
| Transportation | 6,459 | 5,617 |
| Postal, telephone and mail | 6,354 | 7,557 |
| Medical and insurance | 4,421 | 7,956 |
| Hospitality and cleaning | 3,887 | 3,430 |
| Electricity and water | 3,542 | 3,095 |
| Maintenance | 3,491 | 3,194 |
| Subscriptions | 2,022 | 1,820 |
| Fuel and gas | 1,464 | 617 |
| Stationery | 988 | 1,586 |
| Office rehabilitation | 979 | - |
| Advertising, printing and copying | 736 | 300 |
| Bank charges | 455 | 531 |
| Accommodation expense | 170 | - |
| Translation services | 100 | - |
| Other miscellaneous expenses | 5,545 | 4,553 |
| | 213,870 | 203,471 |

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18. PROGRAM AND ADMINISTRATIVE EXPENSES BY UNIT

| | Legal Monitoring, Law Drafting & improvement Legislations | Legal Public awareness and capacity Building | Institutionalization and internal capacity Building | Total 2019 | Total 2018 |
|--------------------------------------|---|---|---|------------|------------|
| Salaries and related benefits | 143,526 | 40,187 | 103,339 | 287,052 | 287,858 |
| Office rent | 5,614 | 2,183 | 8,197 | 15,994 | 18,795 |
| Law and justice magazine | 12,320 | - | - | 12,320 | 14,219 |
| Programs / Projects Evaluation | - | - | 10,846 | 10,846 | - |
| Audit fees | 2,376 | 924 | 3,300 | 6,600 | 4,100 |
| Medical and insurance | 2,362 | 919 | 3,281 | 6,562 | 7,956 |
| Transportations | 2,325 | 904 | 3,230 | 6,459 | 5,617 |
| Postal, telephone and mail | 2,288 | 890 | 3,177 | 6,355 | 7,557 |
| Researchers and lawyers | 5,721 | - | - | 5,721 | - |
| Hospitality and cleaning | 1,399 | 544 | 1,944 | 3,887 | 3,430 |
| Electricity and water | 1,275 | 496 | 1,771 | 3,542 | 3,095 |
| Maintenance | 1,257 | 489 | 1,745 | 3,491 | 3,194 |
| Legal aid & legal clinics | - | 2,382 | - | 2,382 | 1,644 |
| Staff Trainings | - | - | 2,204 | 2,204 | 828 |
| Subscriptions | 784 | 283 | 1,011 | 2,078 | 1,877 |
| Fuel and gas | 527 | 205 | 732 | 1,464 | 617 |
| Reconciliation workshops | 1,417 | - | - | 1,417 | - |
| Eye on justice | 1,200 | - | - | 1,200 | 5,108 |
| BOD/GA annual meetings | - | - | 1,053 | 1,053 | 110 |
| Stationery | 356 | 138 | 494 | 988 | 1,586 |
| Office rehabilitation | 352 | 137 | 489 | 978 | - |
| Advertising, printing and copying | 286 | 111 | 397 | 794 | 420 |
| TV & radio programs | - | 563 | - | 563 | - |
| Bank charges | 164 | 64 | 227 | 455 | 531 |
| Lawyers for the role of law | 426 | - | - | 426 | 591 |
| Volunteers rewards & transportations | - | 300 | - | 300 | 53 |
| Accommodation expense | 61 | 24 | 85 | 170 | - |
| Other miscellaneous expenses | 60 | 23 | 84 | 167 | 453 |
| Translation services | 36 | 14 | 50 | 100 | - |
| Regular workshops | - | 67 | - | 67 | 192 |
| Lobbying activities | - | 57 | - | 57 | 1,672 |
| Capacity building - lawyers | - | 33 | - | 33 | 2,006 |
| Technical workshops | - | 31 | - | 31 | - |
| Capacity building - Internal | - | - | - | - | 1,036 |
| Moot Courts | - | - | - | - | 288 |
| Consultants Fees | - | - | - | - | 2,950 |
| Base Line Survey | - | - | - | - | 59,303 |
| Advocacy Campaigns | - | - | - | - | 385 |
| | 186,132 | 51,968 | 147,656 | 385,756 | 437,471 |

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19. RELATED PARTIES

This item represents transactions and balances with related parties, i.e., trustees, directors (management) and organizations over which they exercise control.

(a) Transactions with related parties are as follows:

| | 2019 | 2018 |
|--|--------|--------|
| Key management salaries and related benefits | 63,060 | 62,260 |
| BOD / GA annual meetings | 1,053 | 110 |
| Number of key management personnel | 1 | 1 |

(b) Balances with related parties are as follows:

| | 2019 | 2018 |
|---------------------------------|--------|--------|
| Severance pay of key management | 17,341 | 12,721 |

20. FINANCIAL INSTRUMENTS BY CATEGORY

| | 2019 | 2018 |
|--|----------------|----------------|
| Financial assets at amortized cost | | |
| Contributions receivable | 120,372 | 349,650 |
| Accounts receivable and other current assets (excluding prepayments) | - | 433 |
| Cash and bank balances | 47,977 | 85,228 |
| | 168,349 | 435,311 |
| Financial liabilities at amortized cost | | |
| Accounts payable and other accruals | 39,793 | 5,097 |
| Leas liabilities | 40,279 | - |
| | 80,072 | 5,097 |