

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



Annual Report 2022

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Introduction

MUSAWA- The Palestinian Center for the Independence of the Judiciary and Legal Profession, is an independent non-partisan Palestinian non- governmental Organization that functions as Watchdog for the Justice Sector that was established in 2002. MUSAWA monitors the Palestinian justice system on two dimensions: legislation set and performance. On the level of legislation, MUSAWA analyzes the laws, regulations, policies, and administrative decisions to ensure that they are in accordance with the international conventions and treaties to which Palestine has acceded as well as in accordance with the Palestinian Basic Law, asserting the fact that the Palestinian Legislative Council must have been the authority to issue legislation. The analysis is designed to stress three main principles: access to justice for all, equality before the law and the judiciary, and fair trial guarantees. MUSAWA usually publishes its position regarding the legislative process through detailed position papers, statements and legal memos that are also submitted to duty bearers. Additionally, MUSAWA identifies controversial court decisions to be examined by national and regional experts who give professional commentaries on these judicial decisions, in order to investigate to what extent these rulings violate - or not- the international standards and principles as well as the Palestinian laws, and if they contribute in achieving and promoting justice in Palestine.

As for the performance, MUSAWA monitors the performance of the justice institutions, including the constitutional court, judiciary, public prosecution and relevant institutions such as the Palestinian police. The intersection of the security and justice sector is also reflected in MUSAWA's monitoring work, as many of MUSAWA's interventions included the security agencies where practices of torture or ill-treatment take place. MUSAWA's work to cancel the Joint Security Committee that was formed from different security agencies and that is responsible for many administrative detentions based on political reasons, is a good example in this regard. In the same context, MUSAWA operates a complain system, where complaints can be filed in person or via an online service, which is open for all who wish to submit a complaint regarding a law or rights violations, especially those committed by justice institutions. The complaint is followed up by the legal monitoring unit in both offices in Gaza and the West Bank accordingly.

MUSAWA has three periodic publications. Two of them, Eye on Justice Gazette and Justice and Law Journal, are published twice a year and the third, The Legal Monitor Report, is published every two years. The three publications are important monitoring tools to document the day to day developments in the justice sector, experts' commentaries on judicial rulings and legislation, and the perception of the Palestinian people regarding the performance of the Palestinian justice system.

MUSAWA is a member and active within a group of local and regional coalitions and networks through which joint activities are accomplished. MUSAWA is a member in PNGO, the civic Coalition for Monitoring the Legislative Process, The Coalition for Protecting the Dignity of

Children, National Coalition Against Death Penalty, Coalition for Climate Justice, and Coalition for Right to Information (Khabirni). At the regional level, MUSAWA is a member at the Arab Anti-Corruption and Integrity Network- ACINET Non-Governmental Group.

MUSAWA recognizes the importance of a sound legal and judicial system, and considers it a necessity to the building of a Palestinian state. MUSAWA believes that, especially in a development context of an emerging justice system, where the significance of lawyers as integral part of a rule of law system is often not sufficiently valued, improving the quality of legal services as well as strengthening the status and professional attitude of lawyers is one of the most efficient ways to put the rule of law into effect.

In 2022, the political system at large and the justice system in particular witnessed the following:

- The deepening crisis of the lack of individual and institutional independence of the judiciary, and the crumbling confidence of the public in its performance, through the issuance of more decree-laws that assert the executive authority's control over the justice system, such as the decree-law on administrative courts, the decree on the formation of a higher council for judicial bodies and the amendment of the judicial code of conduct. In addition to what was raised by the survey of the Palestinian society's opinion on the performance of the justice system, as shown in the Sixth Legal Monitor report based on the results issued by the Palestinian Central Bureau of Statistics, which shows that the justice system is suffering from a complex crisis (A humanitarian crisis and a legislative crisis).
- The increasing jurisdictions of the president in a way that turned the legal and political system into a hegemonic presidential system that not only controls and restricts, but also eliminates the principle of separation of powers, by canceling the public elections, perpetuating the absence of the legislative council, appointing judicial administrations selected entirely by the president, restricting the government's powers in a manner that perfectly reflects the outline of a totalitarian regime, in implementation of the decree-law No. 5 of 2020 that granted all powers to the presidential office.
- Disregarding the principle of free litigation or for a nominal fee, by amending the court fees schedule, which included daunting increases to the costs paid by any litigant that resorts to the court seeking justice and redress.
- The issuance of many regulations amending procedural laws (The law on civil procedures / Law of penal procedures), and the judge's authority in independently adjudicating disputes.
- The constant transfer of judges based on their performances, judgments, and decisions that the government deemed non-compliant with its will, which led to deepening the crisis of court backlog and lengthy procedures in an unprecedented way.
- Adopting the levy (collection) approach and violating the rights of litigants by investing the deposits' funds in the execution departments for the benefit of The Public Treasury and The High Judicial Council, in addition to allowing the executive authority

departments to impose unconstitutional fees, as they deem fit. For example, imposing fees on the procedures for depositing funds in the execution departments for the benefit of landlords in accordance with the Decree-Law amending the Landlords-Tenants Law, and increasing the obligations imposed on litigants by amending the Government Claims Act.

- Failure to make any progress toward solving the legal, judicial, and legislative division, and the failure of government officials in the West Bank and Gaza to implement the outcomes of the Algiers Reconciliation Agreement.
- The increasing public rejection of the executive authority's (Presidential office) monopoly of power, and restricting the independence of the judiciary and judges, as the year 2022 witnessed many protests and rallies in rejection of the above. This was not limited to lawyers only, as it also included many professional associations and unions such as teachers, doctors, engineers, and midwives.
- A significant increase in the number of those detained for expression of opinion, and the transition of the judges' role to being "validators" who approve the extension of detention without any legal basis and supporting evidence, in addition to the prevention of clients from meeting with their lawyers.
- The continuance of the executive authority's disavowal of its obligations towards the international covenants and conventions, including the International Covenant on Civil and Political Rights, as it continued to implement the death penalty and established a national mechanism for the prevention of torture that lacks independence and international standards regulating that mechanism.
- The amendment to the Constitutional Court Law grants a wide-range of Privileges for its judges, and deprives those whose rights were violated from submitting a request for interpretation.
- Transforming the Advisory and Legislation Bureau from the former legislative oversight body to simply a press and a printing house that follows the instructions of the presidential office or the Government, and is prohibited from expressing an opinion on any legislation referred to it.
- The issuance of a law in Gaza called the Government Action Follow-up Committee Law, which paves the way and outlines a totalitarian regime, and is identical to Decree-Law No. (5) of 2020 that put all the authorities in the hand of the presidential office in the West Bank.
- The transition of the chief justice, appointed by the president, into a legislator in clear contradiction with the constitutional provisions and principles contained in the Basic Law and the international covenants.
- The government's failure to fulfill the requirements of the legislations issued by it, such as the health insurance system for people with disabilities, and its agreements to fulfill the financial rights of employees.
- The insistence of the Gaza government not to hold local council elections, despite being 18 years since the last elections.
- Increased targeting of human rights, cultural and art organizations West Bank and Gaza by mobs believed to be associated with the authorities or by the security agencies. For

example, the security agencies in Gaza raided an event of the Office of the United Nation's High Commissioner for Human Rights.

This report highlights the main interventions of MUSAWA tackling these issues and the impact of these interventions.

Strategic Objective 1: Eliminating Discrimination through promoting equality, transparency, accountability and anti-corruption policies and procedures in the justice sector

Outcome 1.1: Policies and procedures within the Palestinian courts that ensure equality before the law and the judiciary are reinforced

Output 1.1.1: Policies, procedures, and performance evaluation within the judiciary are monitored

MUSAWA's legal team and volunteers kept an eye on the infringements against the law within the justice system throughout the year of 2022, and addressed them to the duty bearers and to the public through its website, social media, media interviews, legal memos and position papers. The year 2022 witnessed incidences where cultural and art organizations either received threats or [got attacked during events](#). MUSAWA condemned the silence of the government in holding the perpetrators accountable and the security agencies taking part in conveying threat messages to those organizations. In the West Bank, and since MUSAWA's [published statement](#) in the wake of cancelling a concert at The A. M. Qattan Foundation due to a threat message conveyed by the police, there has been noticeable decrease in the frequency of such incidences, compared to the months of 2022 summer. However, more observation is needed in 2023 in regard to this matter.

MUSAWA issued 18 position papers and legal memos regarding violations of the law and the human rights, two of them highlighted political arrests under vague charges, an assault of a local elections' candidate while a third addressed restrictions on running for local elections, and other two addressed the violations committed by the municipalities' security/police in Gaza city while others addressed civil police's violence. Ten legal memos and position papers highlighted violations of detainee's rights and refrainment of abiding to judicial rulings to release detainees while giving preferential treatment to the defendants in the case of death of political activist and former Legislative Elections' candidate Nizar Banat during his arrest by Palestinian security agencies in June 2021, one of the ten memos was on detaining and interrogating an eight years old child in Gaza.

MUSAWA received 43 complaints of violations of the law and human rights including violations of the fair trial guarantees and litigation rights in addition to torture, 27 of them in Gaza. MUSAWA handled 11 of them through legal memos, while provided legal counseling for 17 complaints. The official departments responded in writing to three complaints, two of them were in favor of the complainers. One complaint was filed by a lawyer highlighting the condition of the land settlement court in Bir Zeit. The Palestinian Land and Water Settlement acknowledged the validity of the details stated in MUSAWA's memo and pledged to move the court to a new building soon, making sure that the new building has all the basic facilities and meets all requirements of the court. About one week later, the Commission announced the moving of the court to a new building. The monitoring officer at MUSAWA inspected the new location twice, met with lawyers and litigants, and reported that the new building is better and meets the basic requirement of the court. While [MUSAWA appreciated the responsiveness of the commission](#), the center asserted the need to adapt the building to the needs of the elderly and people with disabilities as mandated by relevant laws, and the Land and Water Settlement Commission should fulfill this requirement as fast as possible. In addition, MUSAWA organized two hearing sessions in response to two collective complaints, one on disputes with the government on communal lands¹ and the other on People with Disabilities (PWDs) right to hold public positions. The Council of Ministers in Gaza informed MUSAWA that the set percentage to hold public positions by PWDs , i.e., the 5%, is being reconsidered to be increased, and that certain requirements to be applied to the job interviews' committees' members to accommodate and include PWDs.

Fulfilling its watchdog role, MUSAWA dedicated special coverage of the violations of the security department of Annajah University that escalated to assaulting students and an instructor. MUSAWA demanded the dissolution of the security department and the adoption of clear code of ethics and regulations that identifies the department's authorities. Following the pressure of MUSAWA and several community voices, the Board of Trustees of the university responded with a [set of decisions](#) that included the suspension of the head of security department, termination of employment contracts of six employees who were proven to commit the assaults, and the referral to other 16 employees to disciplinary committees, as well as the restructuring of the department according to written code of ethics and regulations. In the same context, MUSAWA kept an eye on the developments of the Teachers' strike and the government's methods of response. MUSAWA refused the deduction of salaries the government made to teachers on strike, considering it as a violation of teachers' constitutional rights. MUSAWA also approached the United Teachers Movement and published an [initiative](#) to solve the crisis. Legal and human rights support to the strike helped the movement to stick to teachers' constitutional rights despite all the security measures that have been taken by the government to eliminate the movement and stop the strike.

¹ See Outcome 1.2 for more details.

Output 1.1.2: Policies and procedures of litigation process that ensure non-discrimination before the law and the judiciary are promoted

MUSAWA continued its efforts to support the national efforts to strengthen the reconciliation process through adopting transitional justice mechanisms. In purpose of developing a national strategy for Palestinian transitional justice, and in partnership with SAWASYA II, MUSAWA led community events and discussions that formed a communication committee of members from Gaza and the West Bank to mobilize the different parties, organizations and community groups to be part of the transitional justice conference in February 2023.

MUSAWA resumed Eye on Justice TV show in its second season, in cooperation with Mada News Agency, and aired 12 episodes hosting women and men experts and public figures to discuss emerging encounters within the justice system and the political scene at large. Four episodes of the show tackled the impact of the political split, legislations and the judicial authority's performance on the litigation process and equality before the law.

Furthermore, MUSAWA published eight position papers and legal memos promoting the equality before the law, focusing on the refusal of the defendants of Nizar Banat's death during a political arrest to appear before the court, the cancellation of civil lawsuits and the conduct of criminal trial procedures during the Bar's Association's suspension of work, judicial ruling on stopping Engineers Syndicate, discrimination against a woman judge candidate, the transfer of Deir Al Balah's Sharia court to an inadequate building, and Bedouin's constitutional rights.



Photo1: Eye on Justice TV Show Promo and screenshot from two episodes

Outcome 1.2: Palestinian citizens are mobilized to monitor the implementation of transparency, accountability and anti-corruption policies and procedures within the justice system

Output 1.2.1: Palestinian citizens, including women, youth, and people with disabilities, understand their rights for transparent, accountable and corrupt-free justice system and Output 1.2.2: Palestinian citizens, including women, youth, and people with disabilities, contribute to changing attitudes and behaviors of duty bearers in the justice system

In response to a collective complaint received by a number of citizens, MUSAWA conducted a hearing session with representative of the Council of Ministers in Gaza, the Governmental Follow-up Committee in Gaza, the Ministry of Justice in Gaza, the Advisory and Legislation Bureau in Gaza, the Legislative Council in Gaza, and the Land Authority in Gaza, on the causes and effects of the conflict over the ownership of the communal lands between the Land Authority and the citizens who benefited from it a long time ago. Total of 45 citizens participated in the session, including 10 women. In the wake of the hearing session, MUSAWA issued a legal memo to the concerned official departments demanding the government to take certain actions to protect the rights of citizens to dispose the lands fairly and impartially and without official dispute. Shortly after, the head of Land Authority in Gaza announced that the government is working on communal land settlement in order to avoid future disputes. Later, a number of the complainers informed MUSAWA that they reached agreements with the Land Authority and that assaults on the planted lands had stopped.

MUSAWA issued a statement on the decision to transfer the headquarters of Hebron Court of Appeal to the old building. MUSAWA considered the movement of the court's headquarters from its new headquarters, which are supposed to host and accommodate it and that is prepared for it to sit and work, to the old headquarters indicates a waste of public money and an overburden of work for lawyers, and a distracting and time-consuming condition, especially that the old building was marked by the lack of any of the elements of judicial work in it, and that was a fundamental reason for the construction of the new building, and it is illogical that the treasury continues to charge the rent of an entire building (the old building) at the time when the opening of the new court complex was celebrated.

In terms of the Bar Association's elections, MUSAWA organized two electoral debates in [Ramallah](#) and [Gaza](#) to present the programs of the electoral lists and independent candidates in the aim of increasing accountability. Following the elections, MUSAWA submitted its [monitoring report](#) to the Central Elections Commission and the Bar Association. MUSAWA also kept monitoring the exams of the Bar Association.

With regard to financial accountability, MUSAWA demanded the Prime Minister and Ministry of Education to publish the by-laws that the miscellaneous expenses and privileges granted to ministers and if they are still being paid in light of the financial crisis. MUSAWA also dedicated two episodes of Eye on Justice TV show highlighting the [notary bonds](#) in one episode that was followed with a position paper on the illegality of the utilization of citizens' money by the judicial council, and [Bedouin's rights](#) to housing and drinking water in the other. The latter was arranged following consultative workshops with Bedouin communities where lack of public services including education and health was raised. As briefly mentioned in this report earlier, MUSAWA submitted legal memos to the Ministries of education and health raising these concerns.

Furthermore, in response to MUSAWA's demand, the Central Elections Commission issued a clarification that polling stations will not be used as COVID-19 vaccinations centers, as announced previously.

Strategic Objective 2: Eliminating Discrimination in the Justice Sector through Promoting a Culture of the Rule of Law and Good Governance in the Palestinian Society

Outcome 2.1. Palestinian citizens, including in schools and universities addressed discriminatory attitudes and norms in legal/justice institutions in Palestine

Output 2.1.2. Strengthened capacity of community leaders, media professionals, human rights defenders, juvenile justice actors and women activists on the justice/legal system

MUSAWA continued what started in 2021 with its program to support community leaders, media professionals, human rights defenders, and women activists, including people with disabilities in order to create space for awareness and advocacy as well as monitoring human rights violations at larger scale within the society. This included four training workshops held in different Bedouin communities on constitutional rights of Bedouins as equal citizens, women's rights, and political and economic rights. A total of 56 Bedouins, 40 of them were women, attended the workshops. In order to follow up on the developments regarding the Bedouin's rights and the responsiveness of the government to the raised issues, MUSAWA signed an MoU with Al Baidar Organization for Defending the Bedouin's Rights.

In addition, MUSAWA conducted focus groups workshops for Lawyers for the Role of Law Group (Friends of MUSAWA) on law enforcement, Bar Association's code of ethics, lawyers' fees, combating torture, freedom of speech and civic gatherings, monitoring the performance

of the justice institutions, and lawyers' role in defending human rights. Total of 73 lawyers attended the workshops, 57 of them were women.



Photo 2: Workshop at Wadi Al Seeq Bedouin community, Ramallah, July 2022



Photo 3: Workshop at Ras Al Ein Bedouin community, Jericho, June 2022



Photo 4: Workshop at Wadi Al Seeq Bedouin community, Ramallah, July 2022



Photo 5: Workshop at Ein Samia Bedouin community, Ramallah, August 2022



Photo 6: Lawyers for the Rule of Law focus group on Legal Profession's code of ethics, Nablus, March 2022



Photo 7: Lawyers for the Rule of Law focus group on Monitoring and documentation of violations of the law, Ramallah, February 2022

Outcome 2.2. Rule of law students and legal service providers adherence to principles of human rights are strengthened

Output 2.2.2. Legal service providers/practitioners are empowered to respect their obligations and apply law from a human rights perspective in line with international standards

As a result of cumulative and collective work since 2021, MUSAWA and other 18 civic coalitions, CSOs, and community and human rights activists, established [the Youth Parliament](#). The members of the Youth Parliament had focused four days training course on the rule of law and

human rights as well as public debates and moot courts. The members worked on an action plan to develop a manual on membership, structure, mission, and course of work of the Youth Parliament. The parliament organized two debate contests, one on the respect of the Basic Law and the other on the Palestinian transitional justice.



Photo 8: First meeting of Youth Parliament members, Gaza, July 2022



Photo 9: Youth Parliament's Moot court on the Murder of Shireen Abu Akleh, Gaza, August 2022



Photo 10: Youth Parliament debate contest on The Basic Law as a path to end the current political and legal situation, Gaza, October 2022

In parallel, in the West Bank, a total of 189 lawyers, 115 of them were female lawyers, participated in a specialized training workshops on Land settlement and its litigation procedures. Five training workshops were conducted in Bethlehem (2), Ramallah, Nablus and Jenin. The training aimed at building the capacities of the lawyers on the new procedures and

regulations of land settlements, which has certainly improved the performance of lawyers in this regard, according to monitoring reports from the land settlement courts' sessions.



Photo 11: Land Settlement litigation procedures' training, Bethlehem, March 2022

Outcome 2.3: Public accountability mechanisms to strengthen justice institutional performance and improve service delivery are strengthened

Output 2.3.2: Oversight mechanisms on rights violations and fair trial infringements are effective

In 2022, MUSAWA published two issues ([41](#) and [42](#)) of Justice and Law journal and two issues ([29](#) and [30](#)) of Eye on Justice gazette. The commentaries in Justice and Law journal, as usual, are made by regional and local jurists and legal experts.

In addition, and based on a survey carried out by the Palestinian Central Bureau of Statistics, MUSAWA published [the Sixth Legal Monitor Report](#) and held a [press conference](#) to announce the main findings of the survey. The findings concluded some slight improvements in certain areas compared to the Fifth report of 2018. However, serious observations in terms of public perceptions towards the performance of the justice institutions were noted. For example, the

non-satisfaction about the performance of the courts reached 51% compared to 40% in the previous report.

Strategic Objective 3: Eliminating Discrimination through promoting equality, transparency, accountability and anti-corruption policies and procedures in the justice sector

Outcome 3.1: National legislations and policies in line with international standards are promoted

Output 3.1.1: New legislations and/or amendments and/or cancellation, and/or laws and bylaws of existing or draft articles that contradict with Article 7 of the Universal Declaration of Human Rights are proposed and Output 3.1.2: Implementation process of legislation monitored and documented

MUSAWA organized the [Tenth Palestine Justice Conference](#) under the title: The social contract between the duty of commitment and the risks of transgression and violation. The conference was held via video conference between the West Bank and Gaza, and was attended by 370 participants, 163 of them were women (213 in Gaza, 88 of them were women and 157 in the West Bank, 75 of them were women).

The conference's papers came under the slogan: The Basic Law as a mean of survival, and focused on the challenges within the justice sector and the violations of the state of law and the principles of separation of powers and the right of people to select their political representatives, and human rights.

Complementing its efforts in monitoring the performance of the justice institutions, MUSAWA kept an eye on the decree-laws, draft decree-laws and government decisions and putting them for discussion, in terms of the legality, and the content. In parallel, the practices of the official departments also brought some topics on the table. In this regard, MUSAWA shed light on a judicial decision that ignored a filed complaint of torture. MUSAWA also issued a statement on the international day to Combat Torture asserting that torture crimes do not fall under the statute of limitations and that the continuous approach of issuing decree-laws may lead the official leaders to be trialed at the International Criminal Court. Furthermore, MUSAWA joint a [position paper](#) with human rights organizations on the Decree-Law Creating the national commission for combating torture.

In terms of MUSAWA's efforts to combat gender-based violence, MUSAWA produced a social media video that presented statistics on homicide and violence against women, worldwide and in the Arab countries. It is worth to mention that MUSAWA is a member of the 16 days of activism against GBV alongside with UN Women and other CSOs. Additionally, MUSAWA held four roundtable discussions on the laws impacting women rights. The meetings were attended by 147 participants, 113 of them were women.

In the same context, MUSAWA held other three roundtable discussions on three decree-laws that have serious impact on citizens' rights as well as on judges and lawyers, since it makes changes to the judicial legislation. The discussions were attended by 98 participants, 56 of them were women. In response to this, the High Judicial Council claimed that these decree-laws were consulted and discussed with the civil society organizations prior to the issuance. MUSAWA and PNGO refuted the claims in separate statements. MUSAWA published [the Basic Law](#) in a booklet along with [another publication](#) highlighting certain articles on the main constitutional rights of Palestinian citizens.

MUSAWA offers special attention to a legislation issued in Gaza on a follow-up committee for governmental work, which gives the head of the legislative council in Gaza the authorities of the President. MUSAWA also commented on the increase in court fees in Gaza. The authorities in Gaza communicated the willingness to reconsider that increase.

In the same loop, MUSAWA published 18 position papers on its observations regarding the legislation, in terms of the content and the process. The papers demanded stopping the loop of decree-laws, the annulment of decree-laws that give legislative authorities to the Judicial Authority and the government, the annulment of the decree-law on Administrative Courts and its amendments that are used to combat the right to concerted activities for the purpose of collective demands and protection, the cancellation of the formation of the High Criminal Court in Gaza, urging the Bar Association to take a position against the decree-laws amending the Judicial Authority Legislation and the decree-law on the fees of the administrative courts, the annulment of the decree-law on the adoption of the national mechanism against torture, the failure of the technical committee to study the decree-law amending the code of civil and commercial procedure and the annulment of it and the decree-law amending the code of execution, the annulment of the decree-law amending the constitutional court's decree-law, and the annulment of the presidential decree to establish a supreme council for judicial bodies. In the same context, the Ministry of Justice requested MUSAWA's opinion on the draft decree-law on Forensic Medicine profession. MUSAWA responded thoroughly with a review illustrating the violations of the Basic Law and current legislation. The decree-law was not issued/published in the official gazette. In addition, the presidential office stepped back and stopped issuing a decree-law amending the decree-law on the formation of the doctor's syndicate.

Furthermore, MUSAWA shed light on new terms that the executive authority started using for the decree-laws that are challenged with wide opposition, such as "withdraw, freeze, suspend"

which have no legal basis and implicate that the decree-law is still valid and can be re-enforced in the future.

Observing the developments in the justice sector, the executive authority stopped the state of emergency in 2022, which was active since March 2020.



Photo 12: Roundtable discussion: Elections from a gender perspective, Nablus, March 2022.

Highlights

Local Elections

Supported by the UNDP, MUSAWA hired 69 observers to monitor the second round on local elections held in March 2022, covering 45 polling centers throughout West Bank's governorates. [MUSAWA's monitoring report](#) received a great attention from the CEC. Some observations were treated on spot. However, it was observed that some violations reoccurred despite highlighting them in the first round's monitoring report.

In the same context, MUSAWA issued [a legal memo](#) to the leader of Hamas in Gaza demanding holding local elections in Gaza Strip.

Study with UN Women/ SAWASYA II

In September 2021, MUSAWA launched the project "Promoting women's and children's access to justice within the Palestinian justice system" that aims at developing a systematic review on the impact of the legislation enforced during the political division on women's and children's access to justice. In 2022, the [study/systematic review](#) titled: "the impact of legislation issued since the political split on women's and children's access to justice" was published and five training courses and five roundtable discussions were organized in different governorates in the West bank and Gaza. Total of 247 participants attended the trainings and discussions, 174 of them were women.

The Arab Anti-Corruption and Integrity Network (ACINET)

As a member of ACINET, MUSAWA joint a [position paper](#) issued by the network titled: Promoting Integrity and Combating Corruption is Still an Urgent Demand and a Very Important Priority from People's Perspective in the Arab Region.

Assassination of Palestinian Reporter Shireen Abu Akleh

MUSAWA [condemned](#) the deliberate targeting of journalists by the Israeli occupation forces while doing their job on May 11, 2022 which left Journalist Shireen Abu Akleh dead.

Challenges and lessons learnt

1. Deficit

- MUSAWA's core budget deficit in 2022 was 33,263.
- 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 role as a watchdog.

2. Social Media Platforms

Having a media officer on board, MUSAWA improved its presence on social media platforms in 2022 by creating content that is suitable for these platforms, especially Facebook; the most popular platform in Palestine, according to the Social Media Report, and by sponsoring/funding specific content in order to reach out to more audience.

The following figures, taken from the Facebook page insights, show development in the interaction on MUSAWA's Facebook page. By starting to sponsor some featured posts, mainly videos and workshops' streams, an increased interest in the Facebook page and content has been observed, and an additional number of around 2,535 new followers to the page has been recorded during 2022.

Facebook Page followers ⓘ

32,076

Age & gender ⓘ

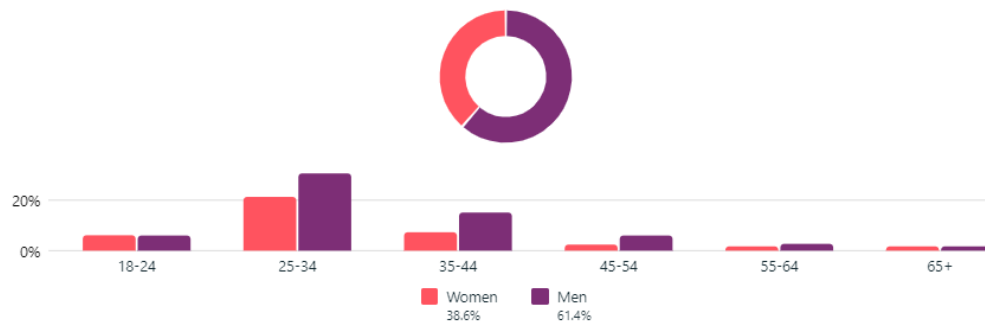


Figure1: MUSAWA's Facebook page's followers by the end of 2022, by user, age and gender.

The page insights show an increase in the Facebook page's reach:

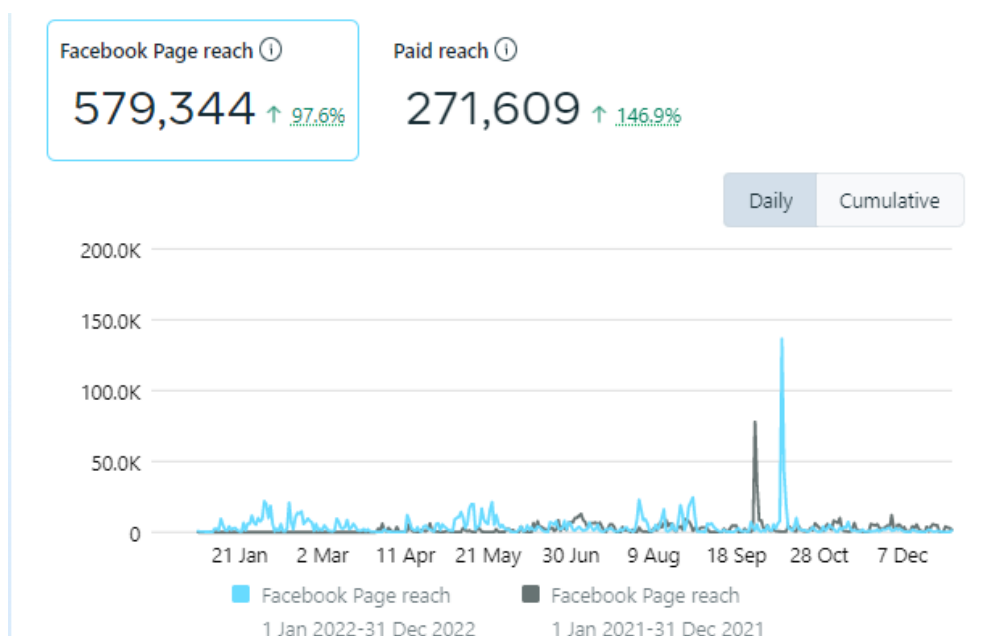


Figure2: MUSAWA's Facebook page's reach and paid reach in 2022 compared to 2021.

Expected risks and mitigation

Contextual Risks			
Risk	Risk assessment (L/ M/ H)	Influence on results of activity	Mitigating measures
The activity takes place within a very tense environment. Civil unrest may also occur.	M	Atmosphere for social and security breakout, leading to movement difficulties between the governorates for the staff members and volunteers.	High dependence on social media and other media platforms as well as online activities.
		In addition, duty-bearers and right-holders arrive less probably have genuine collaboration and partnership. Also, imposing restrictions on MUSAWA's work in an attempt to hinder its role as a watchdog organization.	

			Also, seeking legal accountability and protection through local and international channels.
Movement restrictions due to the political situation or COVID-19. Risk is the inability of staff and volunteers to reach courthouses	H	Violations and infringements might go undocumented.	More focus on the complaint system.
The political division in the Palestinian territories turns into a complete separation	M	Restricted 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. Also, the possibility of arresting or detaining MUSAWA's staff at both sides. MUSAWA's offices may get closed.	Seeking legal accountability and protection through local and international channels. MUSAWA's staff work from outside the offices and search for alternative means of performing MUSAWA's monitoring and oversight role (such as approaching UN rapporteurs).
		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.	
Corruption and /or fraud (in the Palestinian Territories)	M	Corrupted judicial performance where the people have no access to justice. MUSAWA would not be able to resort to the judiciary, as a means of monitoring the proper implementation of the law, as much. Also, influencing MUSAWA's role in amending legislation and governmental decisions relating to justice.	Shift to spreading community awareness in order to mobilize a wider range of the community with a view to achieving their demands. This would include developing tools of control, lobbying, and advocacy to keep-up with the developments taking place in the external environment. In addition, more focus on youth mobilization should be considered.

Programmatic Risks:			
Risk	Risk assessment (L/ M/ H)	Influence on results of activity	Mitigating measures
Corruption, fraud or mismanagement of funds or procedures.	L	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.	Anti-corruption policy was already developed to monitor and take care of this critical issue.
Nepotism: unethical behavior and lack of respect for transparency and procedures.	L	Activities are implemented in a non-professional manner, affecting MUSAWA's mission as a watchdog.	MUSAWA's internal policies and dynamics allow the board and the general assembly to keep an eye on the applied procedures in implementing the program.
Pressure: putting pressure on MUSAWA not to point out violations and infringements by local authorities and international parties	H	Serious pressure force against the watchdog work, pressuring MUSAWA to work as a subordinate to the ruling regime. Also, breakdown in the positions of CSOs, distorting the unified vision these organizations have to rebuild the justice system and the political system at large.	Further cooperation between MUSAWA and key stakeholders and seeking legal accountability at the different levels.

Annexes

Annex 1: Videos on Social Media

#	Topic	Date	Link
1	A decree-law of value added tax: effects and risks	25/01/2022	https://fb.watch/iFqGYLkWqm/

2	The risks of the decree-law amending the Code of Criminal Procedure for the litigant, the judge, and the lawyer	02/02/2022	https://fb.watch/iFqSP5Mc4Q/
3	The effects and risks arising from the enforcement of the decree-law amending the Code of Civil and Commercial Procedure	08/02/2022	https://fb.watch/iFqZ2IfK1D/
4	Judge Fatih Hamarsheh and his reading of the decree-law amending the Code of Civil and Commercial Procedure	17/02/2022	https://fb.watch/iFr2yzYFTx/
5	Attorney Iskandar Salama and his reading of the decree-law amending the Code of Civil and Commercial Procedure	21/02/2022	https://fb.watch/iFr8qtS6v_ /
6	Decree-law amending the implementation law, the decree by law forming courts and the law of evidence	22/03/2022	https://fb.watch/iFrjthoRZc/
7	The electoral debate for the elections of the Palestinian Bar Association Council (Jerusalem Center) 2022	09/05/2022	https://fb.watch/iFrzUeyJ0E/
8	The first part - the electoral debate for the elections of the	09/05/2022	https://fb.watch/iFrEMBgeEF5/

	Bar Council 2022 (Gaza Center)		
9	The second part - the electoral debate for the elections of the Bar Council (Gaza Center)	09/05/2022	https://fb.watch/iFrJiYDC8V/
1 0	Khabar Agency's coverage of the electoral debate for the Bar Association elections (Quds Center)	09/05/2022	https://fb.watch/iFrOC3GvCT/
1 1	What is transitional justice?	10/05/2022	https://fb.watch/iFrSQR_O5U/
1 2	Facts that accompanied the division confirm the importance of employing transitional justice mechanisms to reach reconciliation	16/06/2022	https://fb.watch/iFAdoEKYvI/
1 3	Statistics on violence against women	30/06/2022	https://fb.watch/iFArP4LdeV/
1 4	The third community meeting in the West Bank, on the use of transitional justice mechanisms to achieve national reconciliation, which was held in Hebron.	30/06/2022	https://fb.watch/iFAFtd2qW2/
1 5	Transitional justice is the guarantor way to reach a sustainable national reconciliation / the philosopher	07/07/2022	https://fb.watch/iFAQQkrr8m/

1 6	The most important legal loopholes included in the decree-law amending the Constitutional Court law	01/08/2022	https://fb.watch/iFBaSOJBb4/
1 7	The first episode of Eye on Justice entitled: "The Bar Association's Movement... Opportunities and Challenges"	03/08/2022	https://fb.watch/iFBlygERD5/
1 8	Introducing the constitution with the "Your Strength and Legal Awareness" campaign	14/08/2022	https://fb.watch/iFBDpAOYp2/
1 9	The second episode of Eye on Justice entitled: "Judicial Reform between Reality and Hope"	17/08/2022	https://fb.watch/iFBINQM62C/
2 0	Conference announcing the results of the sixth legal Monitor	24/08/2022	https://fb.watch/iFBNOUTGit/
2 1	MADA coverage of the conference announcing the results of the Sixth Legal Observatory	24/08/2022	https://fb.watch/iFBSLM_Eci/
2 2	The third episode of Eye on Justice, entitled: [Transitional Justice and National Reconciliation Efforts]	28/08/2022	https://fb.watch/iFCOQzGB7s/

2 3	An interview with Mr. Sharhabeel Al-Zaim - Member of the Board of Directors of Musawa- Gaza, with Radio Al-Shabab, about the performance of the justice system in Palestine based on the report of "Musawa" The Sixth Legal Monitor	28/08/2022	https://fb.watch/iFC9iFYugG/
2 4	Coverage of Al-Kofiyeh channel - in Gaza, on the mechanisms of achieving reconciliation and ending the division	30/08/2022	https://www.youtube.com/watch?v=SB6Yj_jBwB8
2 5	MADA News coverage of the Transitional Justice Project workshop under the title: "Achieving reconciliation and embodying the unity of the people, the responsibility of an entire society"	29/08/2022	https://madanews.ps/21312/?fbclid=IwAR1JrB53HDAIpiwTqWfqNKDDMv8ali7prOQ-iF0nKzN0kghmPTmH8JbQ2Tc
2 6	MUSAWA's legal stance against the death penalty	04/09/2022	https://fb.watch/iFDgKmoNVs/
2 7	The fourth episode of the Eye on Justice program, entitled [Going beyond the list of notarial deeds and investing the execution secretariats in favor of the public treasury	07/09/2022	https://fb.watch/iFDvqB6Doy/

	and the Supreme Judicial Council. Indications, results, solutions]		
2 8	The fifth episode of the Eye on Justice program, entitled [Draft Decision on Value Added Tax Law... Risks and Abuses]	24/09/2022	https://fb.watch/iFDDCUZxr8/
2 9	The sixth episode of the Eye on Justice program, [The right of the Bedouins of Palestine to housing and drinking water is a governmental and international responsibility]	28/09/2022	https://fb.watch/iFDL3D_1Cz/
3 0	Dialogue session for political parties: Requirements for the success of Palestinian reconciliation efforts in Algeria	01/10/2022	https://fb.watch/iFDYuFivWD/
3 1	Interview with Omar Al-Razi - Project Coordinator for Strengthening National Efforts for Palestinian Reconciliation - Musawa Center	11/10/2022	https://fb.watch/iFE2SM4V5I/
3 2	The seventh episode of the Eye on Justice program, entitled: [The impact of legislation issued during the division on	12/10/2022	https://fb.watch/iFEdoSruaS/

	the rights of women and children, the Personal Status Law, and the Sharia Procedure Code as an example]		
3 3	Youth Debate “The Algiers Agreement for Palestinian Reconciliation Includes Transitional Justice Mechanisms”	23/10/2022	https://fb.watch/iFEIM7wlQ3/
3 4	The eighth episode of the Eye on Justice program, entitled: [The impact of legislation issued during the division on the rights of people with disabilities - especially women and children - between text and application]	26/10/2022	https://fb.watch/iFErBn9xrz/
3 5	The role of political parties in ensuring the implementation of the reconciliation agreement in Algeria	31/10/2022	https://fb.watch/iFEBwP6-c7/
3 6	What are the ways to enhance the role of civil society in reaching a national reconciliation strategy that implements transitional justice standards and transcends	02/11/2022	https://fb.watch/iFEJeqz498/

	division and its effects?		
3 7	Invitation to the Tenth Palestinian Justice Conference	14/11/2022	https://fb.watch/iFELIH_GVF/
3 8	The ninth episode of the Eye on Justice program, entitled: [A reading of the Decree-Law amending the Pension Law and the Presidential Decree establishing a Supreme Council for Judicial Bodies and amending the Judicial Code of Conduct]	17/11/2022	https://fb.watch/iFESIAJaDW/
3 9	The Tenth Palestinian Justice Conference entitled: The Social Contract between the Obligation of Obligation and the Risks of Transgression and Violation: Adherence to and Respect for the Basic Law is the Path to Survival	30/11/2022	https://fb.watch/iFF2nSwcXf/
4 0	The Tenth Palestinian Justice Conference entitled	30/11/2022	https://fb.watch/iFF6cBGkz9/
4 1	Tenth Palestinian Justice Conference	30/11/2022	https://fb.watch/iFFf0iIQds/
4 2	Tenth Palestinian	30/11/2022	https://fb.watch/iFFhQzn6Wp/

	Justice Conference		
4 3	The Tenth Palestinian Justice Conference / the course of the second session in the southern governorates	30/11/2022	https://fb.watch/iFFITOVIS4/
4 4	Raya FM's coverage of the Tenth Palestinian Justice Conference	30/11/2022	https://fb.watch/iFFt0YIrmA/
4 5	The tenth episode of the Eye on Justice program, entitled: [The impact of amending the court fees schedule on the right of litigants to access justice and civil peace]	30/11/2022	https://fb.watch/iFFz9jWnHO/
4 6	Coverage of the People's Voice Radio in Gaza for the Tenth Palestinian Justice Conference	30/11/2022	https://www.youtube.com/watch?v=usr44covo98
4 7	Mada News coverage of the Tenth Palestinian Justice Conference	01/12/2022	https://fb.watch/iFFJyMexU4/
4 8	Ma'an News Agency's coverage of the Tenth Palestinian Justice Conference	01/12/2022	https://fb.watch/iFFNQULbCk/
4 9	Coverage of Al-Kofiyeh TV - Gaza, for the Tenth Palestinian Justice Conference	01/12/2022	https://www.youtube.com/watch?v=45iYTb2zDXI

50	Ibrahim Al-Barghouti via Watan News Agency about the Tenth Palestinian Justice Conference	01/12/2022	https://www.youtube.com/watch?v=q8oR5X8ZDtk
51	Al-Baydar Organization speaks to Mada News about the reality of justice and rights related to Bedouin communities on the sidelines of the Tenth Palestinian Justice Conference for Musawa	01/12/2022	https://fb.watch/iFG94AO44-/
52	Ma'an News Agency's coverage of the 10th Palestinian Justice Conference in Gaza	03/12/2022	https://fb.watch/iFGnmXsvzA/
53	The twelfth episode of the Eye on Justice program, entitled: [The Right of Sharia Lawyers to Form Their Own Syndicate]	14/12/2022	https://fb.watch/iFGuxYI3Yc/

Annex 2: Trainings, workshops, and roundtable discussions

Title	Date	Place	# of participants	Women	Men
The inclusion of the marital status, divorced, widowed,	11/01/2022	Khan Younis	42	20	22

in the personal ID or passport is a violation of privacy or a legitimate legal requirement					
A dialogue meeting within a meeting of the Lawyers for the Rule of Law group entitled Sharia Implementation Procedures	19/01/2022	Nablus	12	10	2
Dialogue meeting on the value-added tax law decision: effects and risks	25/01/2022	Zoom			

A dialogue meeting in cooperation with the "Irada" movement, entitled "Including marital status, especially a divorced/widowed woman, in identity documents, a violation of privacy or a legitimate legal requirement?"	25/01/2022	Nablus	33	28	5
The risks of the decision-by-law amending the Code of Criminal Procedure for the litigant, the judge, and the lawyer	02/02/2022	Ramallah	38	23	15

The effects and risks arising from the enforcement of the decision by law amending the Code of Civil and Commercial Procedure	06/02 /2022	Ramallah	34	20	14
A dialogue meeting organized by a group of lawyers on a number of issues related to the work of lawyers about the ethics of the legal profession	16/02 /2022	Ramallah	17	14	3
Dialogue meeting entitled "Gender: Concept, Reality, Requirements".	22/02 /2022	Nablus	42	36	6

A dialogue meeting entitled "Laws Related to Gender: The Penal Code of 1960 and the Draft Law on Family Protection from Violence"	01/03 /2022	Nablus	35	29	6
A meeting of the Lawyers for the Rule of Law group on standards for practicing the legal profession	01/03 /2022	Nablus	14	11	3
A panel discussion entitled "Local Elections from a Gender Perspective".	07/03 /2022	Nablus	24	21	3
Participatory training program	12/03 /2022	Bethlehem	29	16	13

on land settlement and litigation procedures					
Participatory training in cooperation with the Faculty of Law at Al-Azhar University on the foundations and mechanisms for protecting human dignity and the physical and psychological safety of women and children who are victims of violence	07/03/2022	Gaza	52	29	23
A meeting of a group of lawyers for the rule of law	10/03/2022	Gaza	15	5	10

in Gaza					
Participatory training program on land settlement and litigation procedures	19/03/2022	Ramallah	26	19	7
A training workshop on United Nations human rights mechanisms and individual complaints for a group of Lawyers for the Rule of Law in partnership with the United Nations Office for Human Rights	17/03/2022	Ramallah	18	14	4
Dialogue meeting on the decree-	22/03/2022	Ramallah			

law amending the implementation law, the decree-law forming courts and the law of evidence					
Training meeting for MUSAWA observers on local council elections	23/03 /2022	Nablus			
Participatory training program on land settlement and litigation procedures	25/03 /2022	Bethlehem	40	12	28
Training meeting for MUSAWA observers on local council elections	24/03 /2022	Bethlehem			

Interview entitled: "No taxes or fees except by law" Municipal and Production Bank fees conflict or harmony with the legal obligation and the constitutional right	29/03 /2022	Gaza			
Electoral debate for representatives of electoral lists and independent candidates	09/05 /2022	Ramallah and Gaza	27	4	23
A training meeting for a group of Lawyers for the Rule of Law in the West Bank entitled "Operatin	12/05 /2022	Ramallah			

g the Justice System and Monitoring Violations against it"					
Training for MUSAWA observers to supervise the elections of the Bar Council	12/05 /2022	Ramallah and Gaza			
Training on "Land Settlement and Procedures"	22/05 /2022	Nablus	54	48	6
A dialogue meeting on transitional justice, its mechanisms and the importance of adopting it to achieve sustainable national	24/05 /2022	Ramallah			

reconciliation					
A dialogue meeting on transitional justice, its mechanisms and the importance of adopting it to achieve sustainable national reconciliation	26/05/2022	Gaza			
Training on "Land Settlement and Procedures"	28/05/2022	Jenin	40	28	12
A training workshop on the prohibition of torture and the right to freedom of opinion and	25/05/2022	Ramallah	15	15	1

expression for a group of Lawyers for the Rule of Law in partnership with the United Nations Office for Human Rights					
189 lawyers completed the participatory training program on land settlement and litigation procedures, organized by MUSAWA	05/06/2022	Ramallah, Bethlehem, Jenin, Nablus and Gaza	189	123	46

The second community meeting of the Transitional Justice Project in Gaza for dialogue and consensus on strengthening the role of community actors and other actors, unifying their efforts to support national reconciliation, and ensuring the integration of transitional justice mechanisms and measures into reconciliation agreements	14/06/2022	Gaza	https://www.facebook.com/199611583445291/posts/7463199373753106/?d=n		
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The second community meeting of the Transitional Justice Project in the West Bank entitled "Strengthening the Role of Political Parties in the Reconciliation Process"	14/06/2022	Nablus	https://www.facebook.com/199611583445291/posts/7463199373753106/?d=n		
The third meeting of transitional justice entitled "Implementation of	27/06/2022	Hebron			

transition al justice is a requireme nt for the success of the societal role in achieving reconciliat ion and ensuring civil peace"					
For the third communit y meeting on transition al justice entitled "Activatin g the role of civil society in the reconciliat ion process and ensuring the implemen tation of transition al justice to reach lasting	30/06 /2022	Rafah			

national reconciliat ion					
Awarenes s workshop on the constituti onal rights of citizens in the Bedouin communit ies of Ras Al-Ain in Jericho	28/06 /2022	Jericho	20	17	3
Two awareness workshop s on constituti onal rights in Bedouin communit ies for women and men	20/07 /2022	Ramalla h	24	13	11
The first session of the Youth Parliamen t	20/07 /2022	Gaza			
The second session of	01/08 /2022	Gaza			

the Youth Parliament					
The third session of the Youth Parliament	02/08/2022	Gaza			
The third awareness meeting for Bedouin communities entitled "Constitutional Rights in Bedouin Communities"	03/08/2022	Ramallah	11	11	
For the sixth press conference of the Legal Monitor	24/08/2022	Ramallah and Gaza			
A unified dialogue meeting entitled: "Achieving reconciliation and embodying the unity of the people, the	29/08/2022	Ramallah and Gaza			

responsibility of an entire society, as part of the program to enhance national efforts to support reconciliation					
The first meeting of the Communication Committee	01/09/2022	Ramallah			
The fourth workshop to defend the rights of Bedouins entitled "The political and economic rights of citizens in Bedouin communities"	04/09/2022	Jericho	16	16	

Dialogue session for political parties: Requirements for the success of Palestinian reconciliation efforts in Algeria	01/10/2022	Gaza			
A training course entitled the impact of legislation issued in light of the division on the rights of women and children	4-5/10/2022	Nablus	20	17	3
A training course entitled The impact of legislation issued in light of the division on the rights of	11-12/10/2022	Bethlehem	17	14	3

women and children					
A training course entitled the impact of legislation issued in light of the division on the rights of women and children	21-22 /9/2022	Gaza	30	14	16
A training course entitled the impact of legislation issued in light of the division on the rights of women and children	27-28 /9/2022	North Gaza	30	21	9
A training course entitled the impact of legislation	12-13 /10/2022	South Gaza	28	28	0

issued in light of the division on the rights of women and children					
Trainings related to the impact of legislation issued in light of the division on the rights of women and children	Sep and Oct 2022	Ramallah and Gaza	124	94	30
Three dialogue meetings entitled the impact of legislation issued in light of the division on the rights of women and children	Oct-22	Gaza	100	56	44

Two dialogue meetings entitled the impact of legislation issued in light of the division on the rights of women and children	16 and 23 /10/2022	Tulkarem and Hebron	50	49	1
The Tenth Palestinian Justice Conference entitled The Social Contract between the Duty of Obligation and the Risks of Transgression and Violation	30/11 /2022	Ramallah and Gaza	370	163	207

Annex 3: Position Papers, Legal Memos and Press Releases

	Title	Type	Date	Link
1	MUSAWA's Monitoring Report on the First Phase of the Local Elections Serious violations that can be dealt with and taking the appropriate action	Monitoring Report	06/01/2022	https://musawa.ps/post/musawa-s-monitoring-report-on-the-first-phase-of-the-local-elections.html
2	Memo on the Assault of a Citizen on the Background of his Candidacy in the Local Elections	Legal memo	11/01/2022	https://musawa.ps/post/memo-on-the-assault-of-a-citizen-on-the-background-of-his-candidacy-in-the-local-elections.html
3	Musawa's opinion on a draft Decree-Law without number for the year 2022 regulating the forensic medicine profession	Position paper	19/01/2022	https://musawa.ps/post/musawa-s-opinion-on-decree-law-on-forensic-medicine-s-profession.html
4	MUSAWA's Memo on ECE's Authorities Regarding an Assault on a Local Elections' Candidate	Legal memo	19/01/2022	https://musawa.ps/post/musawa-s-memo-on-ece-s-authorities-regarding-an-assault-on-a-local-elections-candidate.html

5	Memo on impairing the dignity of citizens, ceasing their livelihoods, and serious violations of the law that require accountability	Legal memo	24/01/2022	https://musawa.ps/post/memo-on-impairing-the-dignity-of-citizens-ceasing-their-livelihoods-and-serious-violations-of-the-law-that-require-accountability.html
6	Memo on the refusal of the defendants in the Nizar Banat murder case to appear before the court	Position paper	14/02/2022	https://musawa.ps/post/memo-on-the-refusal-of-the-defendants-in-the-nizar-banat-murder-case-to-appear-before-the-court.html
7	A Memo to CEC on Restricting the Right to Run for Local Elections	Legal memo	14/02/2022	https://musawa.ps/post/a-memo-to-cec-on-restricting-the-right-to-run-for-local-elections.html
8	Decree-law on state lawsuits gives the judiciary the power to legislate in violation of the Basic Law and violates the principle of equality before the Law	Position paper	16/02/2022	https://musawa.ps/post/decree-law-on-state-lawsuits-gives-the-judiciary-the-power-to-legislate-in-violation-of-the-basic-law-and-violates-the-principle-of-equality-before-the-law.html
9	Position Paper: Violations Committed by Municipality Police in Gaza	Position paper	27/02/2022	https://musawa.ps/post/position-paper-violations-committed-by-municipality-police-in-gaza.html

1 0	MUSAWA's Memo on the Death of a Detainee in Khan Younes	Legal memo	01/03/2022	https://musawa.ps/post/musawa-s-memo-on-the-death-of-a-detainee-in-khan-younes.html
1 1	Publishing Decree-laws Prolongs the Authority's Approach of: Say what you want and we do what we want	Position paper	09/03/2022	https://musawa.ps/post/publishing-decree-laws-prolongs-the-authority-s-approach-of-say-what-you-want-and-we-do-what-we-want.html
1 2	Position Paper Demanding the Abolishment of Decree-law on Administrative Courts and its Amendment	Position paper	10/03/2022	https://musawa.ps/post/position-paper-demanding-the-abolishment-of-decree-law-on-administrative-courts-and-its-amendment.html
1 3	A position paper on the cancellation of civil lawsuits and the conduct of criminal trial procedures during the suspension of work announced by Bar Association	Position paper	13/03/2022	https://musawa.ps/post/a-position-paper-on-the-cancellation-of-civil-lawsuits-and-the-conduct-of-criminal-trial-procedures-during-the-suspension-of-work-announced-by-bar-association.html
1 4	Again, the Exclusion of a Lawyer from Assuming the Post of Magistrate Court Judge despite Having	Legal memo	12/04/2022	https://musawa.ps/post/again-the-exclusion-of-a-lawyer-from-assuming-the-post-of-magistrate-court-judge-despite-having-successfully-passed-all-the-requirements-of-the-judicial-competition-solely-for-being-a-woman.html

	Successfully Passed all the Requirements of the Judicial Competition; Solely for Being a Woman			
1 5	A Court Ruling of Twenty Shekels for Lawyer's Fees	Position paper	12/04/2022	https://musawa.ps/post/a-court-ruling-of-twenty-shekels-for-lawyer-s-fees.html
1 6	Memo to Sinwar in Gaza Demanding Holding Local Elections in Gaza Strip	Legal memo	13/04/2022	https://musawa.ps/post/memo-to-sinwar-in-gaza-demanding-holding-local-elections-in-gaza-strip.html
1 7	MUSAWA Publishes its Monitoring Report on the Second Round of Local Elections	Monitoring Report	17/04/2022	https://musawa.ps/post/musawa-publishes-its-monitoring-report-on-the-second-round-of-local-elections.html
1 8	MUSAWA Demands the Immediate Release of Activist and Cancelled Legislative Council Elections Candidate Mohammad Amro	Position paper	20/04/2022	https://musawa.ps/post/musawa-demands-the-immediate-release-of-activist-and-cancelled-legislative-council-elections-candidate-mohammad-amro.html

1 9	MUSAWA's Memo on the Formation of a High Criminal Court in Violation of the Law in Gaza	Legal memo	21/04/2022	https://musawa.ps/post/musawa-s-memo-on-the-formation-of-a-high-criminal-court-in-violation-of-the-law-in-gaza.html
2 0	MUSAWA's Memo on the Deduction of Teachers' Salaries in Violation of their Constitutional Rights	Legal memo	21/04/2022	https://musawa.ps/post/musawa-s-memo-on-the-deduction-of-teachers-salaries-in-violation-of-their-constitutional-rights.html
2 1	Statement on the Transfer of the Headquarters of the Hebron Court of Appeals	Position paper	26/04/2022	https://musawa.ps/post/statement-on-the-transfer-of-the-headquarters-of-the-hebron-court-of-appeals.html
2 2	MUSAWA's Memo on Communal Lands in Gaza	Legal memo	26/04/2022	https://musawa.ps/post/musawa-s-memo-on-communal-lands-in-gaza.html
2 3	MUSAWA Condemns the Assassination of Palestinian Reporter Shireen Abu Akleh	Position paper	11/05/2022	https://musawa.ps/post/musawa-condemns-the-assassination-of-palestinian-reporter-shireen-abu-akleh.html
2 4	MUSAWA's Initiative to Solve the Teachers' Strike Crisis	initiative	17/05/2022	https://musawa.ps/post/musawa-s-initiative-to-solve-the-teachers-strike-crisis.html

2 5	Memo to the Bar Association on its Opinion on Decree-laws Amending the Judicial Legislations, the Enforcement of which is Deferred until the First of June	Legal memo	19/05/2022	https://musawa.ps/post/memo-to-the-bar-association-on-its-opinion-on-decree-laws-amending-the-judicial-legislations-the-enforcement-of-which-is-deferred-until-the-first-of-june.html
2 6	MUSAWA's Monitoring Report on the Elections of Bar Association's Board 2022-2025	Monitoring Report	23/05/2022	https://musawa.ps/post/musawa-s-monitoring-report-on-the-elections-of-bar-association-s-board-2022-2025.html
2 7	MUSAWA Calls on the Bar Association and all other Institutions and Bodies to Intensify Active Lobbying to Abolish the Decree-law on the Fees of Administrative Courts	Position paper	26/05/2022	https://musawa.ps/post/musawa-calls-on-the-bar-association-and-all-other-institutions-and-bodies-to-intensify-active-lobbying-to-abolish-the-decree-law-on-the-fees-of-administrative-courts.html
2 8	Memo Addressed to Attorney General and Director of the Ombudsman and Human Rights Office on Preventing a Lawyer from Meeting her	Legal memo	26/05/2022	https://musawa.ps/post/memo-addressed-to-attorney-general-and-director-of-the-ombudsman-and-human-rights-office-on-preventing-a-lawyer-from-meeting-her-client.html

	client			
29	Twenty-five Human Rights and Civil Society Organizations Call for the Abolishment of a Decree-law on the Adoption of the National Mechanism against Torture	Position paper	26/05/2022	https://musawa.ps/post/twenty-five-human-rights-and-civil-society-organizations-call-for-the-abolishment-of-a-decree-law-on-the-adoption-of-the-national-mechanism-against-torture.html
30	MUSAWA's Memo on Bringing the Defendants Handcuffed Before the Magistrates and the Panel in the Courts of First Instance.	Legal memo	13/06/2022	https://musawa.ps/post/musawa-s-memo-on-bringing-the-defendants-handcuffed-before-the-magistrates-and-the-panel-in-the-courts-of-first-instance..html
31	MUSAWA Demands the Immediate Release of Lawyer Ahmad Khaseeb and Citizen Ahmad Hreish Due to the Invalidity of Their Detention and Arrest Procedures	Position paper	14/06/2022	https://musawa.ps/post/musawa-demands-the-immediate-release-of-lawyer-ahmad-khaseeb-and-citizen-ahmad-hreish-due-to-the-invalidity-of-their-detention-and-arrest-procedures.html

3 2	MUSAWA's Statement on the Decisions of the Board of Trustees of An-Najah National University	Position paper	21/06/2022	https://musawa.ps/post/musawa-s-statement-on-the-decisions-of-the-board-of-trustees-of-an-najah-national-university.html
3 3	MUSAWA demands the Hamas government to enable holding student council elections in Gaza universities	Position paper	22/06/2022	https://musawa.ps/post/musawa-demands-the-hamas-government-to-enable-holding-student-council-elections-in-gaza-universities.html
3 4	On the International Day in Support of Victims of Torture... Let Us Continue Working for a Torture-Free Palestine	Position paper	26/06/2022	https://musawa.ps/post/on-the-international-day-in-support-of-victims-of-torture...-let-us-continue-working-for-a-torture-free-palestine.html
3 5	The Palestinian Authority invents euphemisms in order to reproduce legislation in the absence of the legislative authority	Position paper	29/06/2022	https://musawa.ps/post/the-palestinian-authority-invents-euphemisms-in-order-to-reproduce-legislation-in-the-absence-of-the-legislative-authority.html
3 6	MUSAWA's Monitoring Report on the Written Bar Exam Held on 23/06/2022 at Al-Istiqlal University - Jericho	Monitoring Report	30/06/2022	https://musawa.ps/post/musawa-s-monitoring-report-on-the-written-bar-exam-held-on-23-06-2022-at-al-istiqlal-university-jericho.html

3 7	MUSAWA's Statement on the Assault against Ashtar Theatre Festival	Position paper	09/07/2022	https://musawa.ps/post/musawa-s-statement-on-the-assault-against-ashtar-theatre-festival.html
3 8	MUSAWA Position Paper on Amending the Constitutional Court Law	Position paper	26/07/2022	https://musawa.ps/post/musawa-position-paper-on-amending-the-constitutional-court-law.html
3 9	MUSAWA's Statement on the Failure of the Technical Committee to Study the Decree-law Amending the Code of Civil and Commercial Procedure	Position paper	27/07/2022	https://musawa.ps/post/musawa-s-statement-on-the-failure-of-the-technical-committee-to-study-the-decree-law-amending-the-code-of-civil-and-commercial-procedure.html
4 0	Concluding observations of the Committee against Torture on the initial report of the State of Palestine	Position paper	29/07/2022	https://musawa.ps/post/concluding-observations-of-the-committee-against-torture-on-the-initial-report-of-the-state-of-palestine.html
4 1	MUSAWA's Statement Explaining the Most Prominent Violation of the Rights of Litigants Contained in the Decree-law Amending the Code of Civil and Commercial Procedures	Position paper	01/08/2022	https://musawa.ps/post/musawa-s-statement-explaining-the-most-prominent-violation-of-the-rights-of-litigants-contained-in-the-decree-law-amending-the-code-of-civil-and-commercial-procedures.html

4 2	MUSAWA's Statement- How Does the Decree-law Amending the Code of Penal Procedure Affect the Rights of Citizens?	Position paper	03/08/2022	https://musawa.ps/post/musawa-s-statement-how-does-the-decree-law-amending-the-code-of-penal-procedure-affect-the-rights-of-citizens.html
4 3	Conveying threat messages does not legitimize nor contribute to the stability of the regime	Position paper	04/08/2022	https://musawa.ps/post/conveying-threat-messages-does-not-legitimize-nor-contribute-to-the-stability-of-the-regime.html
4 4	MUSAWA's Statement Explaining the Most Prominent Violation of the Rights of Citizens Contained in the Decree-law Amending the Code of Execution	Position paper	06/08/2022	https://musawa.ps/post/musawa-s-statement-explaining-the-most-prominent-violation-of-the-rights-of-citizens-contained-in-the-decree-law-amending-the-code-of-execution.html
4 5	The Judicial Decision to Stop the Strike of the Engineers Association in Defiance of the Principle of Open Justice and the Right of Defense	Position paper	10/08/2022	https://musawa.ps/post/the-judicial-decision-to-stop-the-strike-of-the-engineers-association-in-defiance-of-the-principle-of-open-justice-and-the-right-of-defense.html
4 6	MUSAWA's memo to the Palestinian Minister of Education on the right to education	Legal memo	21/08/2022	https://musawa.ps/post/musawa-s-memo-to-the-palestinian-minister-of-education-on-the-right-to-education-for-the-residents-of-bedouin-communities.html

	for the residents of Bedouin communities			
4 7	MUSAWA's memo to the Palestinian Minister of Health on the right to health for Bedouin residents	Legal memo	22/08/2022	https://musawa.ps/post/musawa-s-memo-to-the-palestinian-minister-of-health-on-the-right-to-health-for-bedouin-residents.html
4 8	Musawa's Memo to the Chairman and Members of the Settlement Courts' Monitoring Department in the Monitoring and Complaints Unit of the Land Settlement Commission Regarding a Litigant's Complaint Over the Implementation of a Judicial Decision That Was Obstructed Which Violates Fair Trial Guarantees	Legal memo	05/09/2022	https://musawa.ps/post/musawa-s-memo-to-the-chairman-and-members-of-the-settlement-courts-monitoring-department-in-the-monitoring-and-complaints-unit-of-the-land-settlement-commission-regarding-a-litigant-s-complaint-over-the-implementation-of-a-judicial-decision-that-was-obstructed-which-violates-fair-trial-guarantees.html
4 9	The Military Court Releases the Defendants in the Case of the	Position paper	06/09/2022	https://musawa.ps/post/the-military-court-releases-the-defendants-in-the-case-of-the-murder-of-activist-nezar-banat-upon-request-of-release-on-bail-

	Murder of Activist Nezar Banat Upon Request of Release on Bail Submitted to It During the Judicial Holiday.			submitted-to-it-during-the-judicial-holiday..html
50	The President Has No Power to Tax, and Decree-Laws Are Not the Legislative Tool for Taxation	Position paper	07/09/2022	https://musawa.ps/post/the-president-has-no-power-to-tax-and-decree-laws-are-not-the-legislative-tool-for-taxation.html
51	The Condition of the Birzeit Land and Water Settlement Court Building Infringes on the Dignity of the Judge, Litigant, and Lawyer	Position paper	12/09/2022	https://musawa.ps/post/the-condition-of-the-birzeit-land-and-water-settlement-court-building-infringes-on-the-dignity-of-the-judge-litigant-and-lawyer.html
52	Memo to the Public Prosecution Regarding the Refusal to Implement a Judicial Ruling	Position paper	19/09/2022	https://musawa.ps/post/memo-to-the-public-prosecution-regarding-the-refusal-to-implement-a-judicial-ruling.html
53	Land and Water Settlement Commission Acknowledges the Validity of the Details Stated in Musawa's Memo Regarding the Land Settlement Court Condition in Birzeit	Legal memo	26/09/2022	https://musawa.ps/post/land-and-water-settlement-commission-acknowledges-the-validity-of-the-details-stated-in-musawa-s-memo-regarding-the-land-settlement-court-condition-in-birzeit.html

5 4	MUSAWA Demands That the Government Stops Issuing Bylaws Behind Closed Doors, Abolish Court Fees and Non-profit Companies' Bylaws Immediately.	Position paper	27/09/2022	https://musawa.ps/post/musawa-demands-that-the-government-stops-issuing-bylaws-behind-closed-doors-abolish-court-fees-and-non-profit-companies-bylaws-immediately..html
5 5	The Security Committee's Decision Is a Violation of the International Bill of Rights and the Protocols Issued by It, Which Was Signed by Palestine and Is Therefore Bound by Its Provisions, as This Will Tarnish the Reputation of Palestine and Subject It to Legal Liability.	Legal memo	03/10/2022	https://musawa.ps/post/the-security-committee-s-decision-is-a-violation-of-the-international-bill-of-rights-and-the-protocols-issued-by-it-which-was-signed-by-palestine-and-is-therefore-bound-by-its-provisions-as-this-will-tarnish-the-reputation-of-palestine-and-subject-it-to-legal-liability..html
5 6	The Community Committee to End the Division: No Alternative to the Algeria Dialogue to Reach Common Ground as a Basis to Achieve Reconciliation	Position paper	06/10/2022	https://musawa.ps/post/the-community-committee-to-end-the-division-no-alternative-to-the-algeria-dialogue-to-reach-common-ground-as-a-basis-to-achieve-reconciliation.html

5 7	MUSAWA's Memo for the Human Rights Unit in the Public Prosecution: Abolish the Governor-Ordered Detentions and Release the Detainees.	Legal memo	10/10/2022	https://musawa.ps/post/musawa-s-memo-for-the-human-rights-unit-in-the-public-prosecution-abolish-the-governor-ordered-detentions-and-release-the-detainees..html
5 8	Success Story: MUSAWA Succeeds in Urging the Land and Water Settlement Commission to find another building for settlement court in Birzeit	success story	16/10/2022	https://musawa.ps/post/success-story-musawa-succeeds-in-urging-the-land-and-water-settlement-commission-to-find-another-building-for-settlement-court-in-birzeit.html
5 9	MUSAWA's Statement: The Presidential Decree to Establish a Supreme Council for Judicial Bodies Paves the Way for a Totalitarian Regime and Represents a Reality that Undermines the Basic Law.	Position paper	30/10/2022	https://musawa.ps/post/musawa-s-statement-the-presidential-decree-to-establish-a-supreme-council-for-judicial-bodies-paves-the-way-for-a-totalitarian-regime-and-represents-a-reality-that-undermines-the-basic-law..html

60	The Social Committee to End the Division: We Request that all the Signatory Parties and Factions of the Algeria Declaration Immediately Fulfill the Following Requirements to Ensure the Actual and Efficient Implementation as Contained in the Declaration	Position paper	02/11/2022	https://musawa.ps/post/the-social-committee-to-end-the-division-we-request-that-all-the-signatory-parties-and-factions-of-the-algeria-declaration-immediately-fulfill-the-following-requirements-to-ensure-the-actual-and-efficient-implementation-as-contained-in-the-declaration.html
61	MUSAWA's Position Paper on the Daunting Increases in Court Fees Which Undermine the Basic Law and the International Obligations of Palestine. MUSAWA Calls for a Widespread Lobbying Campaign to Force the Government to Cancel It.	Position paper	06/12/2022	https://musawa.ps/post/musawa-s-position-paper-on-the-daunting-increases-in-court-fees-which-undermine-the-basic-law-and-the-international-obligations-of-palestine.-musawa-calls-for-a-widespread-lobbying-campaign-to-force-the-government-to-cancel-it..html
62	ACINET: Enhancing integrity and combating corruption is still	Position paper	20/12/2022	https://musawa.ps/post/acinet-enhancing-integrity-and-combating-corruption-is-still-an-urgent-demand-and-a-very-important-priority-from-the-

	an urgent demand and a very important priority from the perspective of people in the Arab region			perspective-of-people-in-the-arab-region.html
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**The Palestinian Center for the Independence of the Judiciary
and the Legal Profession - (MUSAWA)**
Financial Statements and Independent Auditor's Report
For the Year Ended December 31, 2022

**The Palestinian Center for the Independence of the Judiciary
and the Legal Profession – (MUSAWA)**

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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

Opinion

We have audited the financial statements of **The Palestinian Center for the Independence of the Judiciary and the Legal Profession (hereinafter: "MUSAWA")**, which comprise the statement of financial position as of December 31, 2022, statement of activities, statement of changes in net assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **MUSAWA** as of December 31, 2022, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

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 Statement* section of our report. We are independent of MUSAWA in accordance with the ethical requirements that are relevant to our audit of the financial statement in areas under the jurisdiction of Palestinian Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphases of matter

We draw attention that two major grant agreements will end during the year of 2023, those agreements are considered an essential part of financing **MUSAWA's** activities, as they fund around 70% of **MUSAWA's** operations. The ability of **MUSAWA** to continue as a going concern highly depends on its ability to secure grants in order to finance its future activities and pay its financial obligations towards employees and suppliers. **MUSAWA's** management set a plan to generate more unrestricted income in addition to other designed operating arrangements. refer to note (14) related to the management's plan. Our opinion was not modified with respect to this matter.

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 IFRS, 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 MUSAWA'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 MUSAWA or to cease operations, or has no realistic alternative but to do so.

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

INDEPENDENT AUDITOR'S REPORT (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 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 in accordance with ISA's, we exercise professional judgement and maintain professional skepticism throughout the audit. We also,

- 1) 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 risk, 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- 2) 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 internal control.
- 3) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 4) 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 MUSAWA'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 disclosure 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 MUSAWA to cease to continue as a going concern.
- 5) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.



INDEPENDENT AUDITOR'S REPORT (Continued)

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Raed Abu Eletham – CPA
License No. 109/2002



Deloitte & Touche (M.E.)
Ramallah – Palestine

March 30, 2023

**The Palestinian Center for the Independence of the Judiciary
And the Legal Profession - (MUSAWA)**

**Statement of Financial Position
As of 31 December 2022**

Statement - A

	Note	2022 USD	2021 USD
Assets			
Current Assets			
Cash on Hand and at Banks	5	120,569	289,805
Pledges Receivable	6	108,806	130,731
Other debit balances	7	994	-
Total Current Assets		230,369	420,536
Right of Use Assets	8	45,111	15,098
Property, Plant and Equipment	9	8,284	9,573
Total Assets		283,764	445,207
Liabilities and Net Assets			
Liabilities			
Current Liabilities			
Lease Liability - Short Term	8	14,732	6,635
Payables and Accruals	10	10,072	22,050
Total Current Liabilities		24,804	28,685
Lease Liability - Long Term	8	30,379	-
Reserves for Employees' End of Service Indemnity	11	30,955	14,216
Total Liabilities		86,138	42,901
Net Assets			
Unrestricted Net Assets		7,470	24,249
Investment in Properties and Equipment		8,284	9,573
Temporarily Restricted Net Assets	12	181,872	368,484
Total Net Assets		197,626	402,306
Total Liabilities and Net Assets		283,764	445,207

The accompanying notes constitute an integral part of these financial statements.

The Palestinian Center for the Independence of the Judiciary
And the Legal Profession - (MUSAWA)

Statement of Activities
For the Year Ended 31 December 2022

Statement - B

	Note	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total 2022	Total 2021
		USD	USD	USD	USD
Operating Revenues					
Grants and donations	12,6	-	227,147	227,147	151,787
Other revenues		682	-	682	240
Total Operating Revenues	12	682	227,147	227,829	152,027
Net Assets Released from Restrictions		413,759	(413,759)	-	-
		414,441	(186,612)	227,829	152,027
Expenses					
Program and admin expenses by funding source	12,13	412,393	-	412,393	305,156
MUSAWA's general and admin expenses		667	-	667	463
Depreciation expenses	9	2,655	-	2,655	3,882
Loss / (Gain) from currency variance		8,331	-	8,331	(551)
Total Expenses		424,046	-	424,046	308,950
Net (Decrease) in Net Assets During the Year		(9,605)	(186,612)	(196,217)	(156,923)

The accompanying notes constitute an integral part of these financial statements.

The Palestinian Center for the Independence of the Judiciary
And the Legal Profession – (MUSAWA)

Statement of Changes in Net Assets
For the Year Ended 31 December 2022

Statement - C

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Investment in Properties and Equipment	Total
	USD	USD	USD	USD
Net Assets at January 01, 2022				
Change in net assets during the year (Statement B)				
IFRS 16 prior period adjustment	24,249	368,484	9,573	402,306
Property, Plant and Equipment additions net of depreciation	(9,605)	(186,612)	-	(196,217)
Net Assets as at 31 December 2022	(8,463)	-	-	(8,463)
	1,289	-	(1,289)	-
	7,470	181,872	8,284	197,626
Net Assets at January 01, 2021				
Change in net assets during the year (Statement B)				
Property, Plant and Equipment additions net of depreciation	24,121	522,273	12,835	559,229
Net Assets as at 31 December 2021	(3,134)	(153,789)	-	(156,923)
	3,262	-	(3,262)	-
	24,249	368,484	9,573	402,306

The accompanying notes constitute an integral part of these financial statements.

**The Palestinian Center for the Independence of the Judiciary
And the Legal Profession - (MUSAWA)**

**The Palestinian Center for the Independence of the Judiciary
and the Legal Profession (MUSAWA)**

Statement of Cash Flows

For the Year Ended 31 December 2022

Statement - D

	2022	2021
	USD	USD
Cash Flows from Operating Activities		
Grants received from contributors	245,352	420,731
Other revenues	682	240
Cash paid to employees and suppliers	(399,172)	(267,529)
Net Cash Flows (Used in) / Generated from Operating Activities	(153,138)	153,442
Cash Flows from Investing Activities		
Additions of properties and equipment	(1,366)	(620)
Net Cash Flows (Used in) Investing Activities	(1,366)	(620)
Cash Flows from Financing Activities		
Net change and cash paid from lease liability	(16,000)	(23,241)
Interest on lease liability	1,268	1,171
Net Cash Flows (Used in) Financing Activities	(14,732)	(22,070)
(Decrease) / Increase in Cash during the Year	(169,236)	130,752
Cash on hand and at banks at beginning of year	289,805	159,053
Cash on Hand and at Banks at end of Year	120,569	289,805
Adjustments to Reconcile Changes in Net Assets to Net Cash (Used in) / Generated from Operating activities		
Changes in net assets		
Depreciation	(196,217)	(156,923)
Amortization on right of use	2,655	3,882
Decrease in pledges receivables	14,732	13,607
(Increase) in other debt balances	21,925	267,532
(Decrease) / Increase in payables and accruals	(994)	-
employees' end of service indemnity provision	(11,978)	14,949
Payments for employees' end of service indemnity	18,041	10,395
	(1,302)	-
Net Cash Flows (Used in) / Generated from Operating Activities	(153,138)	153,442

The accompanying notes constitute an integral part of these financial statements.

**The Palestinian Center for the Independence of the Judiciary
And the Legal Profession – (MUSAWA)**

**Notes to Financial Statements
For the Year Ended December 31, 2022**

1. Organization

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 Board of directors has approved the financial statements for the year ended December 31, 2022 on April 29, 2023.

2. Application of new and revised International Financial Reporting Standards ("IFRSs")

In the current year, MUSAWA management considered all new and revised Standards and Interpretations issued by the International Accounting Standards Board (IASB) and the International Financial Reporting Interpretations Committee (IFRIC) of IASB, relevant to its activities, that were issued and effective for annual reporting periods ending on December 31, 2022.

At the date of these financial statements, there were a combination of standards and amendments to IFRSs that are applicable in subsequent years. The management believes that these standards and their interpretations will be applied in the financial statements of the center according to the dates of their effectiveness, and that this application has no effect on the financial statements of the center in the initial application stage.

**The Palestinian Center for the Independence of the Judiciary
And the Legal Profession – (MUSAWA)**

**Notes to Financial Statements
For the Year Ended December 31, 2022**

3. Summary of Significant Accounting Policies

3.1 Basis of Preparation of Financial Statements

The financial statements have been prepared on the accrual basis of accounting and in accordance with International Financial Reporting Standards.

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. In order to ensure observance of limitations and restrictions placed on the use of the available resources, the accounts are maintained in accordance with the principles of fund accounting. Accordingly, net assets of MUSAWA and changes therein are classified and reported as follows:

- **Unrestricted net assets** - Net assets whose use by MUSAWA is not subject to donor-imposed restrictions.
- **Temporary restricted net assets** - Net assets whose use by MUSAWA is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and released by actions of MUSAWA pursuant to those donor-imposed stipulations.
- **Investment in Property, Plant and Equipment** represents unrestricted fund invested in fixed assets.

3.2 Revenues and Grants:

Donor's unconditional pledges are those pledges where donors do not specify prerequisites that have to be carried out by the recipient before obtaining the fund.

Donations revenue from unconditional pledges are recognized as follows:

- Pledges that are not restricted by donor for a specific purpose or time are recognized as revenue when the pledge is obtained.
- Pledges that are temporarily restricted by donor for a specific purpose or time are recognized as revenue when such purpose or time is satisfied.

Revenues are reported as increases in unrestricted net assets unless their use is limited by donor-imposed restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are classified as unrestricted net assets and reported as net assets released from restrictions.

Unconditional Grants and Grants with stipulations that are expected to be met are recognised as increases in temporarily restricted funds and are released to unrestricted funds over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.

**The Palestinian Center for the Independence of the Judiciary
And the Legal Profession – (MUSAWA)**

**Notes to Financial Statements
For the Year Ended December 31, 2022**

3. Summary of Significant Accounting Policies (continued)

3.2 Revenues and Grants (Continued)

Contributions:

Amounts received under conditional grants whose conditions are based on future events and actions are deferred and presented under current liabilities and are taken to the statement of activities when the related conditions are met.

Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to MUSAWA with no future related costs are recognised in the statement of activities in the period in which they become receivable.

Grants whose primary condition is that MUSAWA should purchase, construct or otherwise acquire non-current assets are recognised under temporarily restricted funds and released to unrestricted funds when the assets are acquired.

Government grants are not recognized until there is reasonable assurance that MUSAWA will comply with the conditions attaching to them and that the grants will be received.

3.3 Property and Equipment

Property, plant and equipment are stated at cost net of accumulated depreciation. Depreciation is computed on a straight-line basis over the estimated useful lives of the respective assets. The yearly depreciation rates are as follows:

Office Furniture	7%
Office Equipment	15%
Computers	20%

When the expected recoverable amount is less than the net book value, the property, plant and equipment amount is reduced to the lower of cost or net realizable value and the difference (if any) is included in the statement of activities.

The useful lives of property, plant and equipment are reviewed at the end of each year. In case the expected useful life is different from what was determined before, the change in estimate is recorded in the following years, being as a change in estimate.

Property, plant and equipment are disposed of when there is no expected future benefit from the use of that asset.

3.4 Provision for employees' indemnity

MUSAWA provides for severance pay by accruing for one month compensation for each year of service based on the last salary paid during the year.

**The Palestinian Center for the Independence of the Judiciary
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**Notes to Financial Statements
For the Year Ended December 31, 2022**

3. Summary of Significant Accounting Policies (continued)

3.5 Foreign Currencies and Currency Exchange

The books of accounts are maintained in USD. Transactions, which are denominated or expressed in local currency (New Israeli Shekel) or other foreign currencies, are converted into USD equivalent as follows:

- Transactions, which are expressed or denominated in currencies other than USD, are converted into USD equivalent at the exchange rates prevailing at the date of each transaction.

Balances of assets and liabilities in currencies other than USD are converted into USD equivalent at the exchange rate prevailing at the date of the financial statements. Conversion rates were as follows:

Currency	December 31, 2022	December 31, 2021
USD/NIS	3.520	3.110
USD/Euro	0.964	0.887
USD/JOD	0.709	0.709

- Exchange differences arising from currency conversion are charged to the statement of activities.

3.6 Cash and Cash Equivalents

Cash and cash equivalents comprise cash, fixed deposit balances and demand deposits with highly liquid banks that are convertible into known cash and are not subject to the risk of a material change in value.

3.7 Contingencies

MUSAWA receives grants from various donors and such grants are subject to individual audits under the grant agreement terms. The ultimate determination of amounts received under these grants is based on the allowed costs reported to and accepted by donors as a result of the audits. Until such audits are accepted by donors, there exists a contingency to refund any amount received in excess of allowed costs.

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**Notes to Financial Statements
For the Year Ended December 31, 2022**

3. Summary of Significant Accounting Policies (continued)

3.8 Functional Allocation of Expenses

MUSAWA allocates its expenses on a functional basis among its various programs and general administration. Expenses that can be identified with a specific program or administration are charged directly. Other expenses that are common to several functions are allocated between functions based on best estimates and judgment of management.

4. Estimates and Assumptions

The financial statements include certain estimates and assumptions made by management relating to reporting of assets, liabilities, at the statement of financial position date, and the reporting of revenue, expenses, gains, and losses during the year. Actual results may differ from those estimates adopted by MUSAWA's management. Estimates used in the preparation of the financial statements are as the following:

Employees Indemnities; Provision for employee's end of service benefits is calculated in accordance with Palestinian labor law in effect in Palestine.

Property, Plant and equipment; A periodic review is performed on assets estimated useful lives and assets that are subject to amortization for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable. The impairment loss, if any, is reflected in the statement of activities.

5. Cash on Hand and at Banks

	2022	2021
	USD	USD
Cash on Hand	298	293
Cash at Banks	120,271	289,512
	120,569	289,805

The Palestinian Center for the Independence of the Judiciary
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Notes to Financial Statements
For the Year Ended December 31, 2022

6. Pledges Receivable

December 31, 2022

	Beginning Balance USD	Additions during the Year USD	Cash Received USD	Currency Variance USD	Ending Balance USD
Ministry of Foreign Affairs of the Netherlands (2020-2023)	80,391	-	(51,891)	-	28,500
UNDP-Transitional Justice	-	118,924	(51,528)	-	67,396
UNDP- Legal Monitoring Report	-	16,200	(16,200)	-	-
UNDP Elections phase 2	-	11,820	(11,820)	-	-
UN WOMEN	42,971	-	(26,630)	(3,431)	12,910
IM Swedish Development partner	-	80,203	(80,203)	-	-
Central Elections Commission	7,369	-	(7,080)	(289)	-
	130,731	227,147	(245,352)	(3,720)	108,806

December 31, 2021

	Beginning Balance USD	Additions during the Year USD	Cash Received USD	Currency Variance USD	Ending Balance USD
Ministry of Foreign Affairs of the Netherlands (2020-2023)	389,500	-	(309,109)	-	80,391
UNDP	-	7,931	(7,931)	-	-
UN WOMEN	-	61,586	(20,075)	1,460	42,971
IM Swedish Development partner	-	67,199	(67,199)	-	-
Central Elections Commission- Capacity building for lawyers and party lists representatives.	8,763	-	(8,882)	119	-
Central Elections Commission	-	15,071	(7,535)	(167)	7,369
	398,263	151,787	(420,731)	1,412	130,731

**The Palestinian Center for the Independence of the Judiciary
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**Notes to Financial Statements
For the Year Ended December 31, 2022**

7. Other debit balances

	2022	2021
	USD	USD
Prepaid health insurance	994	-
	994	-

8. Right of Use Assets and Lease Liability

The right-of-use assets presented in the statement of financial position consists of the following:

	2022	2021
	USD	USD
Office Rent	45,111	15,098
	45,111	15,098

The movement on the right-of-use assets and lease liability during the year was as illustrated below:

Right of Use Assets

	2022	2021
	USD	USD
Balance beginning of the year	15,098	28,705
IFRS 16 prior period adjustment	(4,049)	-
Additions	48,794	-
Right of use assets amortization	(14,732)	(13,607)
Balance end of the year	45,111	15,098

Lease Liability

	2022	2021
	USD	USD
Balance beginning of the year	6,635	28,705
IFRS 16 prior period adjustment	4,414	-
Additions	48,794	-
Interest on lease liability	1,268	1,171
Net change and payment of lease liability during the year	(16,000)	(23,241)
Balance end of the year	45,111	6,635
Lease Liability - short term	14,732	6,635
Lease Liability - long term	30,379	-
Balance end of the year	45,111	6,635

The Palestinian Center for the Independence of the Judiciary
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Notes to Financial Statements
For the Year Ended December 31, 2022

9. Property, Plant and Equipment

December 31, 2022

Cost:	Office Furniture USD	Office Equipment USD	Computers USD	Total USD
Beginning as of Jan 1, 2022	35,544	35,462	24,094	95,100
Additions for the year	-	-	1,366	1,366
Ending as of Dec 31, 2022	35,544	35,462	25,460	96,466
Accumulated Depreciation:				
Beginning as of Jan 1, 2022	28,735	33,713	23,079	85,527
Depreciation during the year	1,161	934	560	2,655
Ending as of Dec 31, 2022	29,896	34,647	23,639	88,182
Net Book Value as of Dec 31, 2022	5,648	815	1,821	8,284

December 31, 2021

Cost:	Office Furniture USD	Office Equipment USD	Computers USD	Total USD
Beginning as of Jan 1, 2021	35,544	35,462	23,474	94,480
Additions for the year	-	-	620	620
Ending as of Dec 31, 2021	35,544	35,462	24,094	95,100
Accumulated Depreciation:				
Beginning as of Jan 1, 2021	26,660	32,474	22,511	81,645
Depreciation during the year	2,075	1,239	568	3,882
Ending as of Dec 31, 2021	28,735	33,713	23,079	85,527
Net Book Value as of Dec 31, 2021	6,809	1,749	1,015	9,573

**The Palestinian Center for the Independence of the Judiciary
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**Notes to Financial Statements
For the Year Ended December 31, 2022**

10. Payables and Accruals

	<u>2022</u> <u>USD</u>	<u>2021</u> <u>USD</u>
Other Liabilities	10,072	21,650
Income tax payable	-	400
	<u>10,072</u>	<u>22,050</u>

11. Reserves for Employees End of Service Indemnity

	<u>2022</u> <u>USD</u>	<u>2021</u> <u>USD</u>
Beginning balance as of 1 January,	14,216	3,821
Provision during the year	18,041	10,395
Payments during the year	(1,302)	-
Ending balance as of 31 December,	<u>30,955</u>	<u>14,216</u>

The Palestinian Center for the Independence of the Judiciary
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Notes to Financial Statements
For the Year Ended December 31, 2022

12. Released from Temporarily Restricted Net Assets by Funding Source

December 31, 2022

	Unexpended Grants as of December 31, 2021	Additions During the Year	Available Grants 2022	Releases from restrictions			Unexpended Grants as of December 31, 2022
	USD	USD	USD	Expenses	Fixed Asset	Total Released	USD
				USD	USD	USD	
UNDP Elections phase 1 - 2021	1,076	-	1,076	(1,076)	-	(1,076)	-
UNDP Elections phase 2 - 2022	-	11,820	11,820	(11,820)	-	(11,820)	-
UN WOMEN	55,702	-	55,702	(41,074)	-	(41,074)	-
Ministry of Foreign Affairs of the Netherlands (2020-2023)	311,706	-	311,706	(214,687)	(1,366)	(216,053)	14,628
IM Swedish Development partner	-	80,203	80,203	(80,203)	-	(80,203)	95,653
UNDP- Legal Monitoring Report	-	16,200	16,200	(16,200)	-	(16,200)	-
UNDP-Transitional Justice	-	118,924	118,924	(47,333)	-	(47,333)	-
	368,484	227,147	595,631	(412,393)	(1,366)	(413,759)	71,591
							181,872

December 31, 2021

	Unexpended Grants as of December 31, 2020	Additions During the Year	Available Grants 2021	Releases from restrictions			Currency Variances	Unexpended Grants as of December 31, 2021
	USD	USD	USD	Expenses	Fixed Asset	Total Released	USD	USD
				USD	USD	USD		
UNDP phase 1	-	7,931	7,931	(6,855)	-	(6,855)	-	1,076
UN WOMEN	-	61,586	61,586	(5,884)	-	(5,884)	-	55,702
Ministry of Foreign Affairs of the Netherlands (2020-2023)	514,467	-	514,467	(202,761)	-	(202,761)	-	311,706
IM Swedish Development partner	-	67,199	67,199	(66,579)	(620)	(67,199)	-	-
Central Elections Commission	7,806	-	7,806	(8,303)	-	(8,303)	497	-
Central Elections Commission	-	15,071	15,071	(14,774)	-	(14,774)	(297)	-
	522,273	151,787	674,060	(305,156)	(620)	(305,776)	200	368,484

The Palestinian Center for the Independence of the Judiciary
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Notes to Financial Statements
For the Year Ended December 31, 2022

13. Program and Admin Expenses by Funding Source

	UNDP		UNDP		UNDP -		UN Women		UNDP- Transitional Justice		IM Swedish Development Partner		Ministry of Foreign Affairs of the Netherlands		2022		2021	
	Elections phase 1 - 2021		Elections phase 2 - 2022		Legal Monitoring										USD		USD	
	USD		USD		USD		USD		USD		USD		USD		USD		USD	
Municipality fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	490	-
Auditing fees	-	-	-	-	-	-	-	-	-	-	-	-	3,708	-	3,708	3,708	5,240	-
Sign language	-	-	-	-	-	-	-	-	-	-	-	-	167	-	167	389	-	-
Hall rent Hospitality and cleaning	-	-	2,022	-	1,976	-	6,066	-	7,770	-	12,275	-	11,579	-	41,688	41,688	27,558	-
Video Conference	-	-	-	-	116	-	-	-	461	-	-	-	234	-	811	400	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	2,134	-	3,264	-	5,398	2,798	400	-
Tickets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,580	-
Right to use assets amortization	-	-	-	-	-	-	-	-	-	-	3,057	-	11,008	-	14,065	13,607	13,607	-
Interest on Lease Liability	-	-	-	-	-	-	-	-	-	-	276	-	992	-	1,268	708	708	-
Advertising	-	-	-	-	-	-	-	-	-	-	696	-	200	-	1,896	426	426	-
Stationary and supplies	-	-	902	-	-	-	598	-	1,000	-	1,128	-	710	-	5,733	3,164	3,164	-
voluntary Expenses	-	-	2,949	-	-	-	-	-	2,395	-	1,233	-	3,063	-	7,245	4,970	4,970	-
Hosting Website	-	-	-	-	-	-	-	-	-	-	659	-	-	-	659	2,005	2,005	-
Maintenance	-	-	-	-	-	-	-	-	-	-	1,220	-	-	-	2,186	2,537	2,537	-
Subscriptions	60	-	-	-	-	-	88	-	878	-	439	-	-	-	1,333	1,359	1,359	-
Interest, bank charges and other related	16	-	43	-	-	-	429	-	405	-	504	-	128	-	754	1,119	1,119	-
Researches and Studies	-	-	-	-	-	-	10	-	53	-	-	-	-	-	-	-	-	-
Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries, End of Service and related benefits	1,000	-	-	-	-	-	6,666	-	-	-	1,750	-	1,000	-	9,416	48,000	48,000	-
Experts -commentaries	-	-	3,797	-	-	-	16,368	-	29,168	-	46,200	-	147,248	-	243,781	142,009	142,009	-
Radio Spots	-	-	-	-	-	-	-	-	-	-	-	-	7,328	-	7,328	7,946	7,946	-
TV Spots and Episodes	-	-	-	-	-	-	-	-	-	-	327	-	271	-	1,163	1,847	1,847	-
Trainers fees	-	-	-	-	-	-	2,088	-	565	-	-	-	8,352	-	11,484	4,466	4,466	-
Translation fees	-	-	-	-	-	-	2,411	-	1,044	-	298	-	1,072	-	3,781	3,351	3,351	-
Facilitation fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,166	1,117	1,117	-
Editing and Proof Reading	-	-	1,580	-	1,050	-	-	-	116	-	-	-	337	-	1,917	790	790	-
Water Expense	-	-	-	-	3,159	-	1,456	-	-	-	-	-	-	-	4,615	-	-	-
Accommodation	-	-	-	-	-	-	89	-	-	-	266	-	45	-	400	161	161	-
Postal & Telephone Expense	-	-	-	-	-	-	71	-	320	-	-	-	3,525	-	3,916	2,990	2,990	-
Transportation	-	-	167	-	-	-	816	-	1,379	-	2,399	-	1,233	-	5,827	4,665	4,665	-
Beneficiaries Transportation	-	-	-	-	-	-	1,067	-	730	-	867	-	1,835	-	4,666	2,685	2,685	-
Fuel Expense	-	-	360	-	-	-	926	-	127	-	264	-	1,995	-	3,672	4,361	4,361	-
Printing and Publications	-	-	-	-	-	-	-	-	-	-	1,178	-	-	-	1,178	1,778	1,778	-
Electricity Expenses	-	-	-	-	6,699	-	1,846	-	100	-	1,094	-	5,084	-	14,823	5,005	5,005	-
	-	-	-	-	-	-	79	-	600	-	1,339	-	309	-	2,327	3,024	3,024	-
1,076	11,820	16,200	41,074	47,333	80,203	214,687	412,393	305,156										

**Notes to Financial Statements
For the Year Ended December 31, 2022**

14. Management's Plan

MUSAWA's management has reviewed the plan that was formulated to address the shortage of funds in the upcoming years and proposed the following measures to raise additional funds and reduce expenses:

- Review and amend the strategic plan to insure that it reflects the interest of more donors not just the rule of Law.
- Redesign the brochure with the new vision and mission to reflect the change of the strategic plan.
- List the donors and their areas of interest and contact them to have meetings with the possible donors.
- Look closely for the new proposals and funding chances and apply for funding in line with MUSAWA's job.
- Search for funding by contacting national and Palestinian investors rather than depending solely on international donors.
- Will ask the Netherlands Representative Office (NRO) to recommend MUSAWA for SAWASYA and UNDP since they are the main donors, and to contact Luxemburg (which showed interest in MUSAWA) as promised earlier by Netherlands Representative Office (NRO).
- Maintaining the structure as it is while taking measures to reduce expenses and salaries by postponing the filling of some jobs included in the structure.
- Changing the nature of contracts to become dependent on the rewards system instead of salaries.
- Expanding the circle of volunteers, especially Musawa groups: lawyers for the rule of law, youth parliament, and friends of MUSAWA including University students.

15. Financial Statements, fair values and risks management

• Fair Values of Financial Assets and Liabilities:

The carrying book values of financial assets and liabilities are not materially different from their fair values at the date of the statement of financial position.

• Operational Risk

The costs of the programs, administrative expenses as well as property, plant and equipment procurements are significantly financed by donors through donations. The management believes that the funding level in the year 2022 will be sufficient to significantly finance its disbursements and will be consistent with the funding level in the prior years. Furthermore, the management believes that the political and economic conditions prevailing in the area will not materially affect its operations.

• Credit Risk:

MUSAWA credit risk is primarily attributable to its liquid funds and receivables. The credit risk on liquid funds is limited because they are placed with reputable financial institutions.

**Notes to Financial Statements
For the Year Ended December 31, 2022**

15. Financial Statements, fair values and risks management (Continued)

- **Interest Rate Risk**

MUSAWA interest rate risk arises from the possibility that changes in market interest rates may affect the value of its interest bearing assets. The management of MUSAWA usually monitors the fluctuation in interest rates in every individual currency in order to maximize the benefits from placements.

- **Currency Risk:**

Currency risk arises from the possibility that changes in the exchange rates may affect negatively the value of the financial assets and liabilities in case MUSAWA does not hedge its currency exposure by means of hedging instruments. The management usually distributes its liquid assets over its functional currencies to minimize any possible loss from currency rates fluctuation.