



Berghof Foundation

Accountability mechanisms in Yemen:
Insights from Taiz, Aden,
Hadhramawt, and Al Mahra

To cite this paper

DeepRoot Consulting (2025). Accountability mechanisms in Yemen: Insights from Taiz, Aden, Hadhramawt, and Al Mahra. Berghof Foundation, Berlin.

Published by


Berghof Foundation



Berghof Foundation Operations gGmbH
Lindenstraße 34
10969 Berlin
Germany
www.berghof-foundation.org

Authors



DeepRoot Consulting

With special thanks to Joshua Rogers, Katharina Jautz and Isabel Kleitsch for review and comments.

Copy editing: The Language Platform

Design and layout: Daniel Stubenvoll

Photos Copyrights

- » Picture 1 – Title: APTOPIX Mideast Yemen Al-Qaida
Copyrights: Photo © picture alliance / ASSOCIATED PRESS | Nasser Nasser
- » Picture 2 – Title: Social crisis on the walls of Yemen
Copyrights: Photo © picture alliance / AA | Sinan Yiter
- » Map – Copyrights: Berghof Foundation, January 2025.

Acknowledgements

This research forms part of the project ‘Strengthening Inclusive Local Governance and Peacebuilding in Yemen’, funded by the German Federal Foreign Office.



Contents

Executive summary	4
List of acronyms	5
1. Introduction	6
2. Methodology	8
3. Legal and institutional framework	8
3.1 The House of Representatives	9
3.2 Specialised oversight bodies	9
3.2.1 Supreme National Authority for Combating Corruption	9
3.2.2 Central Organisation for Control and Auditing	10
3.2.3 High Authority for Tender Control	10
3.3 Local councils and Ministry of Local Administration	11
3.4 Ministry of Finance	11
3.5 The Judiciary	12
3.6 Community and media oversight	12
4. Governorate-specific analysis	13
4.1 Aden	13
4.2 Hadhramawt	15
4.3 Taiz	16
4.4 Al Mahra	18
5. Conclusions and recommendations	19
References	22

Executive summary

Purpose and approach

This study examines institutional accountability mechanisms in Yemen, focusing on four governorates—Aden, Hadhramawt, Taiz, and Al Mahra. It was commissioned by the Berghof Foundation with PDF Yemen and conducted by DeepRoot Consulting. Employing a mixed-methods approach, the research combined a desk review of existing literature with 20 key informant interviews involving central and local government officials, civil society organisations (CSOs), and international organisations and donors. The study analyses the existing legislative and institutional framework, assesses the impact of the ongoing conflict, the current status of accountability mechanisms at the local level, and proposes actionable recommendations to improve public accountability and governance.

Legislative and institutional framework

Yemen's legal and institutional framework for accountability has evolved over several decades, reflecting the institutional structures created during Yemeni unification and the steps towards decentralisation taken in the 2000s. Institutions, such as the House of Representatives, the Supreme National Authority for Combating Corruption (SNACC), the Central Organisation for Control and Auditing (COCA), the judiciary, and the High Authority for Tender Control (HATC), in theory play pivotal roles in formal accountability and oversight. Complementing these institutions, local councils are empowered by the Local Authority Law No. 4 of 2000 to oversee executive offices at the governorate and district levels. Despite a robust legal framework, overlapping mandates and entrenched bureaucracy hindered effective accountability even before the war. CSOs and the media played and continue to play an important role in strengthening informal accountability in Yemen

Impact of the ongoing conflict

The ongoing conflict has severely weakened formal accountability mechanisms, fragmenting and disrupting the operations of key institutions such as COCA, SNACC, and the judiciary. Challenges include limited institutional capacity, operational instability, and weakened enforcement of oversight mandates. At the local level, challenges include suspension of local council activities in most districts and governorates, weakened oversight of executive offices, and diminished public engagement. CSOs and media efforts have continued throughout the conflict, but the lack of funding, coupled with the political volatility and high-risk environment, has severely impacted these efforts.

Current status of accountability structures and mechanisms at the local level

Local councils are suspended in Aden and Taiz, while they remain present but with limited functionality in Al Mahra and in the Valley districts of Hadhramawt. Executive local authorities are active at both governorate and district levels in all four governorates, with notable attempts to improve transparency and accountability including the Revenue Development Centre in Aden and the website of the local Office of Planning and International Cooperation in Taiz. Tender committees have also been reactivated in all four governorates; public procurement at the governorate and district levels is overseen by these local committees. COCA branches are active in all four governorates, but they face significant challenges in terms of funding and human resources. SNACC has established an office in Hadhramawt, but its activity remains very limited across all governorates. CSOs are playing an active role in social accountability, especially in Taiz, but their role is nascent in Al Mahra. Other tribal and political groups also play a role in providing checks and balances for local authorities.

Recommendations to address accountability challenges

At the central level, key recommendations include the need to reactivate and restructure the main national oversight and accountability institutions by ensuring merit-based appointments, adequate funding, and trained staff. Additionally, it is recommended that the annual conference for local councils and central government institutions is resumed to improve coordination and address challenges. At the local level, recommendations include enhancing transparency through information platforms and utilising digital technology to improve public financial management and accountability. Recommendations to international development partners include scaling up funding and supporting programmes to build the capacity of local authorities and support social accountability efforts.

List of acronyms

COCA	Central Organisation for Control and Auditing
CSO	Civil society organisation
HATC	High Authority for Tender Control
IRG	Internationally Recognised Government
LTC	Local Tender Committee
MoF	Ministry of Finance
PFP	Public Funds Prosecution
PLC	Presidential Leadership Council
SIERY	Strengthening Institutional and Economic Resilience in Yemen
SNACC	Supreme National Authority for Combating Corruption
YER	Yemeni Rial

1. Introduction

Accountability in public administration encompasses several concepts including good governance, transparency, trustworthiness, fidelity, and justice (Dabbicco et al. 2022). In simple terms, accountability is “the obligation to explain and justify conduct” (Bovens 2007). This entails government officials being responsible to auditing authorities and answerable to the public, who enjoy the right to access information and to file complaints through grievance mechanisms (OECD n.d.).

In terms of accountability mechanisms in Yemen, the predecessors of the current Central Organisation for Control and Auditing (COCA) were established in 1974 in the Yemen Arab Republic and in 1982 in the People’s Democratic Republic of Yemen, prior to the country’s unification in 1990. The election of the first House of Representatives (the House) in 1991 marked a transition towards a parliamentary system of governance, with accountability and oversight roles for the House enshrined in the Constitution. In 1997, new regulation of government bids and the classification of contractors by the High Authority for Tender Control (HATC) came into force. Concurrent efforts to enhance accountability and transparency within the public sector continued throughout the 2000s. The enactment of Local Authority Law No. 4 of 2000 formalised a shift towards a more decentralised system of governance, putting in place accountability mechanisms at the governorate and district level. Further commitments to promote accountability were undertaken through the ratification of the UN Convention against Corruption in September 2003 and the subsequent establishment of the Supreme National Authority for Combating Corruption (SNACC) in 2006. Yemen also joined the global Extractive Industries Transparency Initiative (EITI) in 2007, yet it was delisted in 2015 due to political instability (EITI 2022).

The establishment of these institutions put in motion important accountability processes in the late 1990s and early 2000s: Parliament reviewed and approved public budgets, while the COCA conducted regular audits and reported findings to the legislature. Regulated bidding processes and

contractor classification based on competency addressed some of the challenges facing public projects that stemmed from unqualified contractors. By 2012, SNACC had recovered approximately USD 172 million and prevented the disbursement of roughly USD 180 million in public funds. Furthermore, SNACC terminated a USD 15 billion nuclear power plant contract, halted several multi-million-dollar government bids, and waived Zakat differentials amounting to 10% of due payments (SNACC 2012, pp. 7-10). In addition, CSOs partnered with SNACC and formed the Civil Society Alliance for Combating Corruption in 2010 (World Bank 2014). However, some analysts argue that these measures should be analysed as a manifestation of ‘isomorphic mimicry’, where “superficial copies of Western-style state institutions function in entirely different political and social contexts. In these environments, personal relationships and informal networks distort the influence of formal political structures in a way that insiders understand instinctively but ‘outsiders’ often struggle to perceive” (Hill et al. 2013). This view is further supported by the inability of these institutions and measures to counter state capture at the highest level (Sanaa Center 2018) and is reflected in Yemen’s ranking in relevant indicators such as the Corruption Perception Index (CPI), which was continuously sliding, from being ranked 103 in 2005 to 164 by 2011 (Transparency International 2024).

Since the outbreak of the war, Yemen’s ranking has fallen further and the imperfect institutions for accountability that did exist have been weakened. The war has not only devastated Yemen’s infrastructure but also weakened governance and oversight mechanisms, impacting transparency and accountability in resource allocation, aid distribution, and public spending at the national and local levels. At the national level, the conflict disrupted key oversight, auditing, and accountability institutions, including the House, SNACC, COCA, and HATC. These institutions became temporarily dysfunctional and later fragmented across the different areas of control. At the local level, accountability at the governorate level has suffered more compared to the district level (UNDP 2019).

This paper presents the findings of research commissioned by the Berghof Foundation with PDF Yemen and conducted by DeepRoot Consulting across four Yemeni governorates—Taiz, Hadhramawt, Aden, and Al Mahra. The research aims to map institutional accountability mechanisms in Yemen, understand their current functioning, explore governorate-specific practices of accountability and the level of coordination between local and central authorities, and recommend mechanisms for improvement. The remainder of this paper is organised as follows: Section 2 explains the research methodology;

Section 3 examines the de jure legislative and institutional accountability framework in Yemen and analyses the current application of key accountability mechanisms in practice; Section 4 provides a comparative analysis of accountability structures and mechanisms in the four target governorates: Aden, Hadhramawt, Al Mahra, and Taiz, identifies challenges to accountability, and proposes improvement mechanisms; Section 5 concludes with a summary of the key findings and presents recommendations for the various stakeholders.



2. Methodology

This research employed a mixed-methods approach, combining a desk review of relevant literature and key informant interviews with stakeholders from central and local government institutions, civil society, international organisations, and relevant experts.

Desk review

The research involved an extensive desk review of existing literature and documentation to examine institutional accountability mechanisms in Yemen. This review served to establish a foundational understanding of the institutional and regulatory framework, including relevant laws and regulations, and the roles of key accountability actors across various levels of governance. By synthesising information from diverse sources, the review provided critical insights into the structural and legal dimensions of accountability in Yemen's governance system.

Key informant interviews

A total of 20 key informant interviews were conducted with key stakeholders from areas under the Internationally Recognised Government (IRG). Participants included representatives of central government institutions active in accountability and oversight, as well as local authorities, CSOs, international non-governmental organisations (INGOs) active in the governance sector, and domain experts. These interviews provide insights on institutional accountability in public financial management, the interplay between central and local authorities, and the challenges of implementing accountability mechanisms in a context marked by fragility and protracted conflict. Qualitative data analysis of the interviews was conducted using a codebook for identifying themes. In writing this report, insights from the desk review were combined with the thematically structured findings from the interviews.

3. Legal and institutional framework

The legal and institutional accountability framework in Yemen is complex, hierarchical, and bureaucratic. It is divided between the legislative bodies, executive bodies, specialised accountability bodies, and the judiciary. Overall, it can be argued that the legal and institutional framework reflects the state's historical evolution from the 1970s, unification in the 1990s, and the transition to local governance in the 2000s.

The complexity arises from the overlapping mandates of administrative authorities granted by law to the Ministry of Finance (MoF), which continues to operate alongside specialised entities such as COCA, SNACC, and HATC. Further, Yemeni law requires the Ministries of Civil Service, Legal Affairs, Justice, and local authorities to perform administrative oversight and investigations. Accountability mandates extend even to the intelligence services, such as the Central Agency for National Security, which includes an Economic Security and Anti-Corruption Department, and the National Agency for Combating Terrorism, which houses a department dedicated to combating the financing of terrorism. Additionally, the National Committee to Combat Money Laundering and the Financing of Terrorism has been re-established in Aden in 2019 (NCCMLFT 2019), while a parallel institution continues to operate from Sanaa.

The entrenched bureaucracy has further reinforced the framework's hierarchical structure, with higher levels maintaining oversight over lower levels despite the shift to local governance. This layered system causes centralised control to persist throughout all levels of administration.

3.1 The House of Representatives

Apart from being the legislative body, Law No. 4 of 2006 mandates the House with several oversight functions including questioning, investigation, and impeachment of officials from deputy ministers to the President.¹ Since the conflict broke out, however, the House has not convened in IRG-controlled areas, except for two extraordinary sessions held in 2019 (in Seyoun, to elect a new Presidium for the House and approve the government's budget) and in 2022 (in Aden, to grant the vote of confidence to the cabinet). A few in-person and online meetings have taken place between the House Presidium or chairmen of the specialised committees.

3.2 Specialised oversight bodies

3.2.1 Supreme National Authority for Combating Corruption

The Anti-Corruption Law No. 39 of 2006 grants the SNACC broad powers to hold all government employees accountable, including those in local authorities. The SNACC has the right to access all documents, records, and information produced by public institutions and has powers of investigation and referral to judicial authorities, in addition to its mandate to promote community accountability and participation and protect whistleblowers (Articles 4, 24–27).

By law, the SNACC comprises 11 members, including representatives of the private sector, CSOs, and women, and has an administrative and technical secretariat. The 11 members are elected by the House from a list of 30 candidates nominated by the Shura Council.

The SNACC has faced significant fragmentation since the onset of the conflict. With limited staff in its secretariat, the SNACC (Aden) currently operates with only two members who managed to relocate to Aden and re-establish its office there. From 2019 to June 2023, the SNACC (Aden) received 105 reports and 41 complaints, yet fewer than 10 were referred to the Prosecutor General. These complaints and reports encompassed a range of offenses, including obstruction of official duties, embezzlement of public funds, document forgery, misappropriation of state property, and unlawful seizure of public funds (Aliwah 2022). The SNACC's activities and reports are accessible to the public through its website, which also provides an online form to report offenses and a downloadable financial disclosure form.² In December 2024, the Presidential Leadership Council (PLC) issued directives to restructure the SNACC, COCA, and HATC. The Shura Council convened in January 2025 and formed a committee to receive applications from candidates for SNACC membership (SabaNet 2024b; Daghar 2025).

1 The legislative authority also encompasses the Shura Council, whose members are appointed by the President. Serving in an advisory capacity, the Shura Council has a limited mandate to review reports from auditing bodies like COCA and SNACC and to summarize its findings in a report to the President. The Shura Council has not been convened since the war began in late 2014.

2 <https://snaccye.org>

However, it is not yet clear whether the House will be able to convene to elect the 11 members of the SNACC, once they receive the 30 candidates from the Shura Council.

3.2.2 Central Organisation for Control and Auditing

Law No. 39 of 1992 mandates COCA with broad powers to request information, examine records, and conduct investigations of any government agency. COCA is affiliated with and reports to the Presidency of the Republic. Like MoF, COCA should by law receive copies of financial reports and account statements from all public entities, but its oversight and accountability powers are greater than those of MoF. By law, COCA should have representatives at the central ministries as well as other central bodies and the executive offices at the governorate levels (Article 19). This ensures proactive auditing and scrutiny measures. SNACC, COCA, and HATC form the Coordination Unit, which is headed by SNACC's chairman. It took a few years to relaunch the activities of COCA in Aden after the conflict started. The chairman of COCA, who was appointed

in 2012 by then-President Hadi, was able to relaunch COCA's activities in Aden at the beginning of 2018. Since then, COCA has audited the accounts of several public bodies active in maritime industries, oil and extractive industries, geological surveys, land transport, and the Yemen Tax Authority, with a focus on the Large Taxpayers Unit (YemenTV 2024). However, COCA continues to face significant challenges related to limited resources, political volatility, the absence or dormancy of disciplinary councils at central ministries,³ and the weak implementation by the audited entities of COCA's recommendations. In recognition of the urgent need to address its weakened performance, the PLC issued directives to restructure COCA during its meeting on December 24, 2024 (SabaNet 2024b).

3 Disciplinary councils are formed in each administrative unit (ministry, authority, governorate or district) and a supreme disciplinary council is also formed as per the "Administrative and Financial Offences and Sanctions Regulation" issued in 1998. These councils are mandated with looking into any disciplinary cases in the relevant units and taking decisions on these cases. The full regulations can be found here (Chapter 3 subsection 7): https://agoyemen.net/lib_details.php?id=465.

4 Values noted here are for procurement, consultancy services have different ceilings. See <http://www.hatcyemen.org/documents/law/document.php?ID=978&print=Y> for the full text of the bylaw. The real value of these ceilings has shifted significantly with the devaluation of the Yemeni Riyal. In 1997, the 250 million Riyal threshold was equivalent to USD 2 million, while in late 2024 at the time of writing, it is equivalent to slightly more than USD 100,000.

3.2.3 High Authority for Tender Control

Law No. 3 of 1997 on Government Bids, Tenders, and Warehouses, along with its Executive Bylaw No. 53 of 2009, mandates the HATC to evaluate, monitor, and hold accountable all government tendering operations at the central and local levels (Article 42). HATC is supported by the High Tender Board (HTB), which handles technical and procedural tasks such as reviewing tender and bid documents. Committees for Tenders and Bids are formed at each ministry headquarters (Main Tender Committees), each governorate (Governorate Local Tender Committees - GLTCs), and each district (District local Tender Committees). Approval authority for higher value tenders escalates to the next administrative level according to a specific matrix:

- ≡ High Tender Board (central headquarters): Authority over tenders exceeding YER 250 million;
- ≡ Main Tender Committees (ministry bureaus): Authority over tenders up to YER 250 million;
- ≡ Governorate Local Tender Committees: Authority over tenders up to YER 250 million;
- ≡ District Local Tender Committees: Authority over tenders up to YER 50 million.⁴

During the war, HATC operations were suspended in IRG-controlled areas, leading to a significant decline in oversight over public procurement and tenders, especially at the central level. COCA detected certain offences, including in central power leasing contracts and central oil procurements, which had resulted in the loss of millions of dollars. Notably, the PLC issued directives during its meeting in December 2024 to reconstitute the Authority and reactivate its functions to restore effective oversight (SabaNet 2024b).

3.3 Local councils and Ministry of Local Administration

Articles 146–147 of the Constitution and Articles 19.3, 61.3, 28–29, 71–72 of the Local Authority Law No. 4 of 2000 provide elected local councils at the governorate and district levels with the power to exercise oversight on the respective executive offices by directing, supervising, and monitoring their work, evaluating the implementation of plans, questioning those in charge or summoning them to meetings, and requesting information or clarification. They can even withdraw confidence from executive officials who fail to perform their duties. District local councils are accountable before governorate local councils, which are in turn accountable before the Ministry of Local Administration, the House, the Cabinet, and the President. An Internal Audit department as well as a Monitoring and Control department are part of the local authority structure at governorate and district levels, and are mandated by the Local Authority Law and its executive bylaws to exercise various responsibilities closely related to accountability. The Ministry of Local Administration oversees local councils' financial and administrative performance, correcting deviations and ensuring compliance with the powers granted to it by law.

The last local council elections were held in 2006, and the resulting local councils were dominated by the then-ruling party, GPC. Those elected local councils became dysfunctional following the 2011 protests and the subsequent GCC power-sharing agreement, leading to their de facto suspension in the majority of districts and governorates as they no longer reflected the political reality. The ongoing conflict further eroded local councils at the governorate and district levels due to the death, displacement, or relocation of their members, effectively halting their institutional work across Yemen except in isolated areas such as parts of Hadhramawt and Al Mahra. Combined with weakened central oversight since 2015, the absence of elected local councils left governors and executive offices at the governorate and district levels with unchecked discretionary powers, with limited independent audits and weak public transparency (UNDP 2019). Accountability at the governorate level appears to have suffered more than at the district level, where localised

management has shown more resilience (UNDP 2019). For instance, governors of oil-producing governorates have exercised discretionary powers over the spending of their share of revenues from oil resources without much regard for transparency, accountability, or due process. In contrast, district authorities typically operate on a much smaller scale, and their activities are more easily observable by local communities.

3.4 Ministry of Finance

The Financial Law (Law No. 8 of 1990 and its amendment by Law No. 50 of 1999) tasks the MoF with managing public finances, including budget preparation, implementation, and oversight. The law grants the MoF broad powers to inspect and control financial operations across all covered entities, ensuring compliance with financial regulations, approved budgets, and lawful revenue collection. The MoF prepares and submits annual budgets and final accounts to the House. However, the last approved final accounts were for the year 2013. Since the conflict started, only the 2019 budget was submitted and approved during the House's extraordinary session in Seyoun, with no subsequent budgets or final accounts presented to the House due to the suspension of the House's sessions.

The Financial Law 8 of 1990 grants broad powers to the finance offices at the governorate and district levels, with local councils considered a monitoring and control tool for the work of these offices. Given the disruption of the government's public revenues, especially at the central level, public expenditure has been largely limited to essential items such as salaries and fuel for electricity. At the local level, some governorates had access to sufficient locally generated sovereign revenues (such as oil and gas revenues in Hadhramawt, Marib, and Shabwa or customs revenues in Al Mahra) and managed the expenditure of those revenues locally through executive offices (including the office of finance) with little to no oversight from the central ministries. In some of these governorates, new regulations were put in place to facilitate the implementation of projects and circumvent the limitations of the de jure mechanisms. For example, in Marib new price lists were developed and approved by

the local authority for the Office of Public Works and Roads for construction materials in US dollars (USD) instead of Yemeni rials (YER). Public works contracts are therefore awarded in USD (which is not in line with the law), although payments are made in YER at the market exchange rate on the day of payment.

3.5 The Judiciary

The judiciary plays a crucial role in oversight, accountability, and imposing deterrent penalties on relevant authorities and agencies when crimes are proven. While these functions were interrupted during certain periods in past years, initial steps have been taken to reactivate them. For instance, the Prosecutor General received cases referred by SNACC (SNACC 2023b) and the National Committee to Combat Money Laundering and the Financing of Terrorism (FIU 2022), though fewer than 10 cases were submitted by each body, and it is yet to be seen whether these cases will be fully prosecuted and sentenced.

Ongoing trials at the Public Funds Prosecution (PFP) involve cases of embezzlement and misuse of USD 180 million from Aden Refineries funds, while investigations are ongoing for issues such as oil smuggling from Marib and illegal medical fee collection (Alayyam 2024a; 2024b; Otairi 2024; Alayyam 2024c; Alayyam 2024d). In January 2025, the PLC announced a new push to combat corruption, money laundering, and terrorism financing, to protect public funds, and to uphold the state's legal status. That was accompanied by a PFP report on over 20 corruption cases, sparking strong public reactions (SabaNet 2025).

3.6 Community and media oversight

The Right to Information Act No. 13 of 2012 grants Yemeni citizens the right to access information from public, private, and civil society entities and mandates the creation of a Commissioner of Information. However, due to Yemen's political instability, the Right to Information Act remains unimplemented and no commissioner has been appointed.

Accountability issues are actively reported in newspapers and news websites, one of which features dedicated sections like "COCA" for chronicling corruption cases and activities since 2017 (Alayyam 2024a). While many outlets limit coverage to official meetings (Aden Al-Ghad 2024) or political attacks against opposing parties, there is a rising community of investigative journalists who have published investigative articles, especially through the Arab Reporters for Investigate Journalism (ARIJ).

Despite the conflict, CSOs, INGOs, and development agencies remain active in promoting accountability by building stakeholder capacity, organising hearing sessions, and establishing feedback and community engagement mechanisms. For instance, Community Committees formed by the Social Fund for Development and by GIZ at the district and village levels have assumed roles in fund allocation and prioritising aid interventions (SFD 2025, GIZ 2022). Meanwhile, consultative committees at the governorate level supported by the Berghof Foundation and PDF Yemen have raised citizen's corruption concerns and encourage exchange and mutual accountability between different local government bodies (Shujaa 2022); UNDP's SIERY and other programming has provided capacity building for SNACC, while Resonate! Yemen, provided training and equipment to COCA at the central and local levels, and, alongside other NGOs is building the capacity of local CSOs, providing social accountability grants or advancing social accountability through the Social Accountability Network of CSOs, producing policy papers, and training local organisations on community accountability (see e.g. Resonate 2024).

Social media activists have also contributed to accountability efforts, though many social media accountability campaigns lack structure or access to information.

However, civil society actors in Yemen continue to face challenges due to limited resources, skills, and the difficulty of public outreach to local authorities, compounded by weak citizen participation and fear of retaliation. Other barriers include limited awareness of rights, the novelty of social accountability concepts, and local authorities viewing CSOs as adversaries (UNDP 2019; GIZ 2024).

4. Governorate-specific analysis

This section provides snapshots of the situation in Aden, Hadhramawt, Taiz, and Al Mahra, respectively, highlighting the status of formal and informal accountability structures and mechanisms. The main challenges across governorates are related to the conflict and the subsequent fragmentation of accountability and oversight institutions. The central institutions that were nominally re-established in Aden continue to struggle in fully exercising their duties and mandates due to the shortage of resources, the bulk of the actual institutional capacity (human resources and infrastructure) remaining in Sanaa, and the ongoing political volatility in Aden. Similarly, mechanisms at the local level are being developed from the ground-up, given the highly centralised pre-conflict context. Formal mechanisms such as COCA, SNACC, and tender committees are present, but suffer from weakened functionality, limited resources, and inconsistent implementation of mandates. Initiatives in the different governorates funded by programmes such as UNDP's SIERY and Resonate's Social Accountability Network have strengthened local engagement in accountability efforts by focusing on service delivery improvements and public participation; however, challenges owing to limited resources and a volatile political environment remain.



4.1 Aden

Local councils

The elected local councils have not been operational in Aden at the governorate or district level since the conflict began, as they were suspended early in the conflict due to concerns over their political alignment. However, some individual members of the local councils are still active in their communities, and some participate in governance activities such as local tender committees. Most notably, the Secretary General of Aden's local council is still active and exercising his duties under his official mandate.

Local authority

In Aden, three specific, de facto innovations at the local authority are worth noting. The first is the appointment of a Deputy Governor for Control and Inspection Affairs. Such a position is not part of the structure of local authorities according to the law; it was created during the term of governor Aidarous Al-Zubaidi, and the position-holder continues working during the term of governor Ahmed Lamlas. Despite having been in place for several years, there seem to be no clear terms of reference or duties and responsibilities associated with this position or the sector it is supposed to lead.

The second innovation involved establishing the Department for Community Committees in 2021 by

a governor's decree, formalising their previously informal activities which had been carried out since 2016. These committees were formed after liberating Aden from the Houthis at a time where the national and local government institutions in Aden were almost non-existent. They focused on protecting local neighbourhoods from the influence and recruitment of extremist groups, strengthening community peace by resolving neighbourhood tensions, supporting women and children, and addressing social needs. The department established by the governor now holds annual conventions to evaluate and improve the committees' work, with annual reports documenting its achievements. In 2024, the Control and Inspection Sub-department was created to oversee district and neighbourhood committees, ensure transparency, and hold these committees accountable.

The third innovation is the establishment of the Revenues Development Centre, which was launched in 2022 to automate revenue collection, digitally connect offices, and ensure direct deposits to the Central Bank of Yemen. Initially piloted in one district, the system now covers the entire governorate.

The LTCs at the governorate and district levels are active and functional. These local tender committees convene regularly to approve tenders at the district and governorate levels (SabaNet 2023).

COCA branch

The COCA branch in Aden is active and performing its activities to the extent possible given the available resources. In December 2024, the branch met with the Governor of Aden to discuss its planned field visits to the districts of Aden and how to facilitate them.⁵ Like other COCA branches and public sector employees in general, the staff at the COCA branch in Aden have been suffering from lack of financial resources and the purchasing power of their salaries has been significantly eroded. Many of them have protested to demand full payment of their dues, salary increases, and improved benefits such as health insurance (Al-Ayyam 2024).

SNACC branch

Being the temporary capital and therefore the seat of the main office of SNACC for the internationally recognised government, no local branch for SNACC has been established in Aden.

Informal accountability structures and mechanisms

CSOs and the media serve as informal accountability mechanisms. Within this framework, five local organisations have undertaken social accountability initiatives with grants from the EU-funded SIERY project implemented by UNDP and their local partner Nahda Makers Organisation. These initiatives primarily aimed to enhance the provision of public services to citizens in various districts of Aden Governorate. Additionally, a range of activities were implemented by Resonate! Yemen as part of its project to promote community accountability. The Berghof Foundation and PDF Yemen support consultative spaces at the governorate level in Aden that count the Deputy Governor for Control and Inspection Affairs among its members and, among other activities, raise corruption-related concerns with senior officials and make concrete recommendations to improve service provision.⁶ Saferworld supported the Public Prosecutor in establishing a cybercrime unit in 2023, including training judges and building a website for reporting and complaints. At present, the unit is working on promulgating cybercrime laws. As for the media, two newspapers/websites are well-known in Aden as a major source of accountability news: Al-Ayyam and Aden Al-Ghad.

5 <https://pmo-ye.net/post/8875>

6 <https://berghof-foundation.org/work/projects/yemen-strengthening-inclusive-local-governance>

4.2 Hadhramawt

Local councils

Local district councils are not operational in the coastal districts of Hadhramawt and the governorate local council is not operational, although as in Aden, individual members are still active, including the Secretary General of the governorate local council. The situation is different, however, in the Valley districts of Hadhramawt (11 districts), where the district-level local councils continue to operate and their committees are also functional and meet regularly. This has provided a certain level of checks and balances with the executive offices in this region of Hadhramawt. For instance, the local council in Seyoun convened a meeting in January 2025 to review status of development projects and agree how to address challenges (LA_Hadhramawt Valley and Desert 2025).

Local authority

The local authority at the governorate level is functioning and the governor regularly convenes Directors General in Hadhramawt; for example, the local authority recently convened in December 2024 to discuss its plans for 2025 (SabaNet 2024c).

During 2018–2022, Hadhramawt's local authority received 20% of revenues derived from export of the governorate's oil, deposited into a development account and divided between the Coast and Valley regions. However, there were no mechanisms to ensure transparent or efficient spending, and the governorate resisted central government oversight. While the local authority in the Valley region provided increased transparency regarding funds and projects over time, this was not the case for the governorate level local authority based in Mukalla (Alayyam 2020).

In 2020, Governor Faraj Al-Bahsani formed a local control and inspection committee with broad powers to investigate local authority institutions and summon employees, which reported directly to the governor. However, the head of COCA's Hadhramawt branch objected, citing legal overlap, and the committee's work seems to have stalled (AlmawqeaPost 2020).

Hadhramawt's LTCs are active. For example, in August 2024, the LTC in the Valley awarded public project contracts in education and electricity, while the Coastal region LTC awarded USD 200,000 in contracts for technical education and health. Tenders are announced on social media, with documents available in person at governorate offices (Tarebhtoday 2024a; 2024b).

COCA branch

COCA has two branches in Hadhramawt, one in the Valley region and one in the Coastal region. Both branches are active, meet regularly with the local authority representatives, and issue reports. According to a news story by Al-Mukalla TV channel, featured on a Facebook page attributed to the COCA in Hadhramawt Coastal region, COCA referred 17 public employees to the Public Funds Prosecutor General in 2018 for alleged offenses (COCA 2018). Like the situation in Aden, there have been protests by the staff at COCA demanding a salary increase.

SNACC branch

SNACC established a branch in Hadhramawt in 2019 and appointed a branch manager there. In 2023, a Memorandum of Understanding was signed between the local authority and SNACC to enhance the principles of integrity, transparency, and good governance and improve the financial, administrative, and control procedures of the governorate (SNACC 2023a). However, beyond press releases of meetings with the governor, there is little information available on any substantive activities by the branch.

Informal accountability structures and mechanisms

CSOs and the media in Hadhramawt play a critical role in informal accountability by raising public awareness, conducting studies, and developing policy briefs to evaluate service provision. They advocate for evidence-based solutions to improve governance and service delivery. Notably, six local organisations, funded by the SIERY project, have implemented social accountability initiatives to enhance public services in the Coastal and Valley regions, addressing gover-

nance challenges and promoting transparency and civic engagement. GIZ has conducted trainings on procurement and related topics with district authorities in Hadhramawt GIZ (2021) and the Berghof Foundation and PDF Yemen support consultative spaces at the governorate level in Hadhramawt that constructively scrutinise the work of local authority bodies to understand the challenges to improved service provision in the governorate and work with them to address them. Hadhramawt's strong tribal alliance, the Hadhramawt Tribal Alliance (HTA), actively demands accountability from the local authority and government. The Hadhramawt Inclusive Conference (HIC), established in 2017 as the HTA's political arm, is actively involved in advocating for governance-related matters. However, and especially since the creation of the Hadhramawt National Council in 2023, activities by these tribal and political groups are increasingly intertwined with national politics and reflects political manoeuvring representing specific political interests in addition to the social accountability demands.

4.3 Taiz

Local councils

The local councils at the governorate and district levels in Taiz have not been operational since the conflict started. However, some individual members of the local councils are still active in their communities, and some participate in governance activities such as local tender committees. The Secretary General of the governorate local council is not present as he is residing in Houthi-controlled areas and is no longer active politically.

Local authority

In Taiz, two noteworthy innovations by the local authority include enhanced transparency and inclusive development planning. The Office of Planning and International Cooperation maintains a website⁷ that publishes reports on local authority activities, international aid projects, development plans, and indicators, offering a rare official data source. Additionally, Taiz has piloted a local development planning approach supported by the UN, resulting in a collaborative social and economic development plan for 2024-2026 developed by the local authority, the private sector, and CSO representatives. A Local Economic Council with private sector participation is being launched to design and review development projects.

The fact that military control over different areas of Taiz is exercised by different groups, especially the split between the city, the surrounding districts, and the coastal districts, poses challenges to accountability. While official structures and processes of local governance remain largely intact under the leadership of the governor and the executive local authority structures, the different military and political groups have separate and competing de-facto influence over governance and accountability in the governorate.

In February 2024, the Local Tender Committee at the governorate level was re-established and resumed its activities. It appears to be operating. For instance, in December 2024, the committee opened bids for the rehabilitation of streets and buildings totalling YER

7 <https://mopic-taiz.com>

2 billion, which is equivalent to USD 997,506 (TMD 2024). Public tenders are usually published on social media pages. However, this method is inadequate as it does not allow archiving, searching, and filtering

COCA branch

The COCA branch in Taiz is active and works closely with the local authority. For example, in February 2024 the executive bureau of the local authority of Taiz, which includes the directors general of all executive offices and districts, met over a number of days to review COCA's reports on the performance of local authority offices in 2023 and the plans for 2024 and to take action (SabaNet 2024a). In addition, in January 2025, the COCA branch in Taiz was mandated together with the PFP office and other offices to work as one committee in reviewing all cases of seizure of state lands in the districts of Mocha and Thubab and in submitting those files for prosecution (YemenShababNet 2025).

SNACC branch

There is currently no branch for SNACC in Taiz.

Informal accountability structures and mechanisms

Taiz has a vibrant community of CSOs, journalists, and activists which function as informal accountability mechanisms, undertaking various initiatives to enhance transparency and governance. Individual organisations frequently conduct accountability activities, such as public hearings, to evaluate the quality and extent of public service delivery by relevant executive offices. These sessions typically result in actionable recommendations, which are subsequently monitored to ensure their implementation.

In this context, three local organisations have implemented social accountability initiatives under grants provided by the SIERY project. These initiatives primarily aimed to improve the delivery of public services to citizens within the districts of Taiz city, thereby addressing critical governance challenges and fostering community engagement in local accountability

processes. Furthermore, concerted efforts by INGOs, local NGOs, media influencers, and informal media have succeeded in advocating for opening one of the main blocked roads in Taiz, which also led to the reopening of several other minor blocked roads. The Berghof Foundation and PDF Yemen support consultative spaces at the governorate level in Taiz that have investigated issues like illegal land seizures and corruption in revenue offices in the governorate, making recommendations to the governor and local authorities that have led to personnel changes, improved oversight, and changes to policies.

This informal accountability ecosystem in Taiz is heavily influenced by political parties. Taiz remains an active ground for political party activities, especially the main parties such as Islah, Socialists, Nasserites, and GPC. These political parties in Taiz continue to convene regularly and hold the central government and local authority accountable for services and the economic situation overall. In addition, there is a Youth Alliance of Political Parties which also works actively on accountability in Taiz.

4.4 Al Mahra

Local councils

The governorate local council in Al Mahra remains active and convenes regularly to approve governorate-level plans and budgets (Alayyam 2023). The Secretary General of the local council is also still active and practising his mandate. Local councils still convene occasionally at the district level. For example, in 2017 the Governor of Al Mahra presided over a meeting of the local council in Shahin district to elect a new Secretary General for the district and ensure the ongoing operations of the local council (Al-OmanaNet 2017), the governorate local council convened in 2021 to review and approve the annual plan and budget (Almahrahgov 2021b), and the governor chaired an emergency meeting of the local council in 2023 to discuss issues related to public services in the governorate (Almahrahgov 2023).

Local authority

The local authority at the governorate level convenes regularly. For example, it met in December 2024 to discuss its plans for 2025 (SabaNet 2024d). District local councils are also active and perform their mandates. For instance, the local council in Sayhout district convened 12 regular meetings in 2024, the last of which was held on 30 December 2024 (LA_Sayhout 2024).

A noteworthy innovation in Al Mahra is the governorate's official website AlMahrahgov.com. The website provides information about the governorate and its districts and local authority, regular updates and news about the activities of the local authorities in Al Mahra, as well as reports and publications related to Al Mahra in different fields.

Further, LTCs in Al Mahra are functional and perform their mandates by planning tenders for public projects. The LTC held several meetings in 2022 and 2023 (Almahrahgov 2022; AMC 2023) and likely continues to meet when relevant.

COCA branch

The COCA branch in Al Mahra governorate is active and performing its mandate. In 2021, for instance, COCA conducted unannounced visits to inspect all the offices under its mandate, including visiting the worksites

of some projects in Qashan district (Almahrahgov 2021a). COCA continued auditing the offices under its mandate in 2023 and 2024 and reported its findings to the governor (Almahrahgov 2024b). However, key informant interviews revealed that the oversight capacity of COCA has been notably weakened. This decline is attributed to insufficient financial allocations, exacerbated by perceived disinterest by the central government in remote areas such as Al Mahra. These factors collectively impede COCA's ability to fulfil its mandated responsibilities, limiting the effectiveness of formal accountability frameworks in the governorate.

SNACC branch

There is currently no branch for SNACC in Al Mahra.

Informal accountability structures and mechanisms

Despite the potential role of civil society and the media in accountability, their effectiveness in Al Mahra governorate remains limited. The number and capacity of local organisations is limited and external funding and donor interest in supporting initiatives in remote governorates has consistently been low. Consequently, their capacity to sustain impactful accountability activities and foster robust public discourse is constrained. The Berghof Foundation and PDF Yemen support consultative spaces at the governorate level in Al Mahra that, among other activities, raise accountability concerns with senior officials and make concrete recommendations to improve service provision.⁸

8 <https://pdsp-yemen.org/>

5. Conclusions and recommendations

Over the past decades, Yemen has experienced persistent challenges in accountability, transparency, and efforts to combat corruption. A closer examination of the past 35 years since unification in 1990 reveals two distinct phases. The two decades since 1990 saw notable attempts to address these challenges through the enactment of anti-corruption legislation, strengthening oversight mechanisms, promoting information transparency, and enhancing accountability processes. Institutions such as SNACC, COCA, and HATC were established to institutionalise these efforts. Despite these institutional attempts, implementation continued to face challenges, and the results received mixed reviews. Since then, the past 15 years have rolled back the progress that was achieved. Accountability institutions have become fragmented, dwindling resources have affected implementation of activities, and the ongoing war and short time horizons of both domestic and foreign actors has further complicated the governance and accountability context. However, recent initiatives and directives by the PLC in December 2024 signal a renewed interest in addressing accountability challenges.

The directives emphasised the reactivation and restructuring of key accountability institutions and the bolstering of anti-corruption efforts, including through legal action. The findings of this study underscore the significant challenges facing accountability institutions and mechanisms at the national and local levels. They also provide insight into the diverse realities relating to accountability in each of the four target governorates. While respondents highlighted the impact of the prolonged conflict and the shortages of human and financial resources, some areas of optimism include the continued functioning of executive offices and their relative openness to engage with formal and informal accountability mechanisms, the continued functioning of local tender boards, and the active engagement of civil society in informal accountability measures. To address the current challenges, the following sections present recommendations to the central government, local authorities, and international development partners working in the governance and accountability sectors.

For the central government

- Ensure the implementation of the December 2024 call for restructuring and reactivating the key accountability institutions and ensure merit-based appointments within these institutions to protect them from politicisation.
- Ensure that key accountability institutions have a sufficient budget and trained staff to carry out their duties, taking into account that spending on these institutions can be recovered in savings from reducing inefficiencies and corruption
- Re-activate the coordination unit between SNACC, COCA, and HATC.
- Reinstate the disciplinary councils at the ministerial and governorate levels to enforce organisational discipline and accountability.
- Organise meetings with the local authorities of each governorate to discuss annual performance reports, explore ways to support local authorities in their functions, and address any shortcomings.
- Appoint a General Commissioner for Information as a first step towards the implementation of the Right to Information Act.
- Establish whistleblower protection policies and procedures to encourage the reporting of corruption and ensure safety.
- Strengthen the judiciary's capacity, including the PFP and Public Funds Courts, to act as an effective deterrent against corruption.
- Leverage information technology to modernise governance, including adopting digital platforms to support oversight mechanisms and minimise avenues for corruption.

- ≡ Develop official websites for key institutions to enhance information sharing and public accessibility to government activities, ensuring regular publication of detailed reports.
- ≡ Enhance community participation in governance by supporting CSOs and media outlets focused on accountability and oversight.
- ≡ Convene the annual conference between the central government and local authorities as per Article 161 of the local authority Law, to improve coordination and address challenges.
- ≡ Establish local reporting and whistleblowing tools and procedures.

For donors and international organisations

For local authorities

- ≡ Strengthen local accountability structures and mechanisms such as local tender committees and COCA branches as well as Internal Audit and Monitoring and Control departments, ensure they are present and active in every district, and allocate the necessary budget to enable them to perform their duties.
- ≡ Resume and expand capacity-building programmes for local authorities, with a focus on accountability institutions and mechanisms.
- ≡ Enhance transparency and dissemination of information by developing an official website/portal for each governorate and publishing relevant reports such as governorate budgets, investment and development plans, performance reports, etc. Lessons can be learned from the official websites of Al Mahra governorate and the Taiz office of the Ministry of Planning and International Cooperation.
- ≡ Support social accountability programmes and initiatives aimed at enhancing public awareness of governance and anti-corruption practices. Greater emphasis should be placed on Al Mahra and other historically neglected governorates to encourage donors to support and strengthen the nascent efforts of CSOs there.
- ≡ Provide continuous training to local authority staff on anti-corruption laws and procedures, accountability, and transparency mechanisms.
- ≡ Support local authorities and oversight bodies with modern digital infrastructure systems to streamline information flow, facilitate oversight, and improve decision-making processes. This includes public websites and internal systems such as digital infrastructure to connect revenue offices.
- ≡ Enhance cross-governorate collaboration to ensure the transfer and sharing of knowledge, skills, and best practices.
- ≡ Encourage the use of digital platforms to improve public financial management and service delivery and to enhance efficiency and accountability in local governance. Lessons can be learned from Aden's Revenue Development Centre.

References

- Aden Al-Ghad (2024).** Taiz Governor Discusses with the Central Organisation Activating Control over Revenues and Disbursement (Arabic). April 22, 2024. <https://www.adngd.net/news/735364>.
- Aden Al-Akhbaria (2024).** Executive Office of Seyoun District convenes its final meeting of 2024 and approves its meetings calendar for 2025 (Arabic). January 2, 2025. <https://adenalakhbaria.com/2025/01/02/بیتكعملل-حج-ا-دقیعی-نویئیس-تیریدمب-یذیفننللا>.
- Al-OmanaNet (2017).** Al Mahra Governor Supervises the Election Process of the Secretary-General of the Local Council in Shahn District (Arabic). October 17, 2017. <https://al-omana.net/news59886.html>.
- Alayyam (2020).** Development Projects in Hadhramawt Valley Worth More than USD 42 Million (Arabic). October 25, 2020. <https://www.alayyam.info/news/8DSUB5EI-VT2QS2-D94D>.
- (2023).** Approving the General Plan and Budget for 2023 (Arabic). February 22, 2023. <https://www.alayyam.info/news/9BJHNo6W-G83A9T-206F>.
- (2024a).** COCA Hashtag (Arabic). <https://www.alayyam.info/tag/تباقرلل-یذکومللا-زادجللا>.
- 2024b).** Court Orders to Ban Government Officials from Traveling (Arabic). May 22, 2024. <https://www.alayyam.info/news/9TK54P2L-8GVT3W-4777>.
- (2024c).** Trial of Aden Refinery Officials Begins on Charges of Wasting USD 180 Million (Arabic). November 20, 2024. <https://www.alayyam.info/news/AoSJ9UIH-V8Q7XR-3FBB>.
- (2024d).** Public Funds Prosecution Looks at Cases of Seizing Public Funds (Arabic). November 25, 2024. <https://www.alayyam.info/news/A1129J31-WZVKET-E53C>.
- (2024e).** The Executive Office of Al Mahra Governorate Discusses Its Work Plan for the Year 2025 (Arabic). December 15, 2024. <https://www.alayyam.info/news/A1TF16EI-O4AKC5-BE03>.
- (2024f).** Complaints About Injustice and Violations Within the Central Agency for Control and Auditing (Arabic). December 30, 2024. <https://www.alayyam.info/news/A2D8GKLF-503PQ9-0379>.
- Aliwah, A. (2022).** Complaints and Reports Statistics. <https://www.snaccye.org/2018512/2022-11-03-18-15-34>.
- Almahrahgov (2021a).** A Team from the Central Organisation for Control and Auditing Inspects the Projects Being Implemented in Qashan District (Arabic). March 11, 2021. https://almahrahgov.com/detail_news/999/.
- (2021b).** The Secretary-General of Al Mahra Local Council Chairs a Meeting of the Members of the Local Council in the Governorate to Discuss and Approve the Plan and Budget for the Year 2021 (Arabic). March 31, 2021. https://almahrahgov.com/detail_news/1311/.
- (2022).** Al Mahra Tenders Committee Opens Bids for Water Projects in Several Districts. December 13, 2022. https://almahrahgov.com/detail_news/9430/.
- (2023).** Al Mahrah Governor chairs an extraordinary meeting of the local council members in the governorate (Arabic). May 10, 2023. https://almahrahgov.com/detail_news/11022/.
- (2024).** Al Mahrah Governor Bin Yasser Meets with the Director General of the Central Organisation for Control and Auditing (Arabic). November 25, 2024. https://almahrahgov.com/detail_news/14246/.

- AlmawqeaPost (2020).** COCA Manager Objects to Governor's Directives on Forming Additional Committee for Monitoring. August 23, 2020. <https://almawqeaPost.net/news/53213>.
- AMC (2023).** Tenders Committee of Al Mahra Opens Several Bids for Projects. June 5, 2023. <https://www.facebook.com/share/p/17vbeBA4Xx/>.
- Bovens, M. (2007).** Analysing and Assessing Accountability: A Conceptual Framework. *European Law Journal* 13 (4): 447–68. <https://doi.org/10.1111/j.1468-0386.2007.00378.x>.
- COCA (2018).** COCA Hadhramawt Coast (Arabic). January 15, 2018. <https://www.facebook.com/Aljihaz.Almarkazi/videos/1989285767949823>.
- Dabbicco, G., Bisogno, M., Caruana, J. and Christiaens, J. eds. (2022).** *Public Sector Accounting, Financial Accountability and Viability in Times of Crisis*. Cham: Springer International Publishing. <https://doi.org/10.1007/978-3-031-04745-9>.
- Daghar, A. (2025).** Shura Council Concludes Its Meetings by Selecting a Committee to Receive Applications for Membership in the Supreme Authority for Combating Corruption (Arabic). January 9, 2025. <https://x.com/ahmedbindaghar/status/1877318417314623511?mx=2>.
- EITI (2022).** Yemen. <https://eiti.org/countries/yemen>.
- FIU (2022).** Financial Intelligence Unit Report 2022. <https://amlcft-ye.org/wp-content/uploads/2024/05/ماعل-تدحولل-يونسلا-ريديقتلا-2022.pdf>.
- GIZ (2021).** Small-scale measures by local administrative structures support the stabilisation process. <https://www.giz.de/en/worldwide/57675.html>.
- (2022).** Local Authorities & Civil Society Organisations: Key to participation and services. GIZ, Eschborn. <https://www.giz.de/de/downloads/giz2022-en-yemen-participation-and-services.pdf>.
- GIZ/Proximity (2024).** Social Accountability in Yemen. Yemen.
- Hill, G., Salisbury, P., Northedge, L. and Kinnimont, J. (2013).** Yemen: Corruption, Capital Flight and Global Drivers of Conflict. Chatham House, London. https://www.chathamhouse.org/sites/default/files/public/Research/Middle%20East/0913r_yemen.pdf.
- LA_Hadhramawt Valley and Desert (2025).** Deputy Governor Al-Amiri chairs the administrative body meeting of the local council in Sayoun District (Arabic). January 8, 2025. <https://www.facebook.com/HadhramoutGVD/posts/pfbidoa9kM9NMTwWy5ViMbNskBS1SCj62GBJhMANCmQfBxpzWL2azUmC8cixXLZhuHNrjql>.
- LA_Sayhout (2024).** Acting Director General of Sayhout District Chairs the 12th Regular Meeting of the Executive Office for the Year 2024 (Arabic). December 30, 2024. <https://www.facebook.com/share/p/14e7lWm2Pz/>.
- NCCMLFT (2019).** About NCCMLFT. <https://amlcft-ye.org/لقنحولل-نوع>.
- OECD (n.d.)** Accountability. <https://www.sigmaweb.org/ourexpertise/accountability.htm>.
- Otairi, H. (2024).** Lahj Money Prosecutor: Oil Shipments Smuggled through Marib Are More than What the Oil Company Supplies (Arabic). October 31, 2024. <https://www.alayyam.info/news/9ZZZE363-D6TF3W-6619>.
- Republic of Yemen (1998).** Ministerial Decision Number 27 of 1998 (Arabic). https://agoyemen.net/lib_details.php?id=465.
- (2009).** Prime Minister's Decision No. (53) of 2009 Regarding the Executive Regulations of Law No. (32) of 2007 (Arabic). <http://www.hatcyemen.org/documents/law/document.php?ID=978&print=Y>.

Resonate Yemen (n.d.) Social Accountability.

<https://socialaccountabilityye.org>

SabaNet (2023). The Tender Committee in Aden, Chaired by Muawin, Approves a Number of Service and Development Projects (Arabic). October 3, 2023. <https://www.sabanew.net/story/ar/102031>.

(2024a). The Executive Office in Taiz Reviews the COCA's and District Performance's Reports (Arabic). February 13, 2024. <https://www.sabanew.net/story/ar/106702>.

(2024b). Presidential Leadership Council Directs Comprehensive Reforms to Improve Efficiency of State Institutions (Arabic). December 24, 2024. <https://www.sabanew.net/story/ar/122271>.

(2024c). The Executive Office of Hadhramawt Governorate Discusses Its Work Plan for the Year 2025 (Arabic). December 15, 2024. <http://www.sabanew.net/viewstory/121879>.

(2024d). The Executive Office of Al Mahra Governorate Discusses Its Work Plan for the Year 2025 (Arabic). December 25, 2024. <https://www.sabanew.net/story/ar/122327>.

(2025). The Leadership Council Directs the Completion of Investigations into Corruption Cases before the Oversight Agencies and Law Enforcement Authorities (Arabic). January 5, 2025. <https://www.sabanew.net/story/ar/122772>.

Sanaa Center for Strategic Studies (2018). Combating Corruption in Yemen. https://devchampions.org/files/Rethinking_Yemens_Economy_No4_En.pdf.

SFD (2025). Training. <https://www.sfd-yemen.org/category/7>.

Shujaa, H. (2022). How to respond to local needs during war: An example from Yemen. <https://berghof-foundation.org/news/local-needs-during-war-example-yemen>.

SNACC (2012). Yemen SNACC Working Paper (Arabic). In *Role of National Justice Authorities in Implementing the UN Convention to Combat Corruption*. Amman: Arab Network for Promoting Accountability. http://www.undp-aci.org/publications/ac/2012/RHM_Amman/منمىلا-داسفلا-تحفالكعمل-ايلا-علي-ايل-طولا-قوى-هلا-تقرو.pdf.

(2023a). Signing in Mukalla of a Memorandum of Understanding between the Local Authority in Hadhramawt and the SNACC to Enhance the Principles of Integrity, Transparency and Good Governance (Arabic). March 1, 2023. <https://www.facebook.com/share/p/18dJl6sURT/>.

(2023b). Statistics of 2023 Report. <https://www.snaccye.org/attachments/article/1620/ملا-علل-ريروت-قوى-اصح-2023.pdf>.

(2023c). SNACC Participates in a Workshop Entitled Combating Corruption and Business Integrity (Arabic). September 20, 2023. <https://www.snaccye.org/2018101/1653-2023-09-19-22-22-05>.

Tarebhtoday (2024a). Hadhramawt Valley Tender Committee Awards a Number of Service Projects and Discusses the Progress of Other Projects (Arabic). August 19, 2024. <https://www.tarebhtoday.online/2024/08/19/89693/>.

(2024b). Hadhramawt Tender Committee Approves Awarding Two Projects to Furnishing the Industrial Technical Institute and Furnishing Some Schools and the Autism Center in Mukalla. August 20, 2024. <https://www.tarebhtoday.online/2024/08/20/89916/>.

TMD (2024). Opening Offer Envelopes for a Number of Vital Projects in Taiz Governorate (Arabic). December 17, 2024. <https://www.facebook.com/share/p/1JratTZb8h/>.



Transparency International (2025). Corruption Perceptions Index. <https://www.transparency.org/en/cpi/2024>.

UNDP (2019). Rapid Local Governance Diagnostics in Yemen. https://yemenlg.org/wp-content/uploads/2019/09/Local-Governance-Diagnostic_UNDP.pdf.

World Bank (2014). Yemen - Accountability Enhancement Project (Arabic). Washington D.C.: World Bank Group. <http://documents.worldbank.org/curated/en/740741473183023750>.


YemenShababNet (2025). Taiz: Referring 141 Cases of State Land Embezzlement to the Public Fund Prosecution (Arabic). January 8, 2025. <https://yemenshabab.net/sections/NEWS/Locals/تلحاح-زعت-141-قضيض-تلحاح-زعت>.
قمة علما - لاولم ألأا - قةمك حم - لى لى - قةل و دة لى - لى ضاراً

YemenTV (2024). The Prime Minister Receives COCA Reports on Auditing Accounts and Performance of a Number of Public Institutions and Agencies. November 12, 2024. <https://yementv.tv/2024/11/12/تلحاح-زعت-141-قضيض-تلحاح-زعت>.
تلحاح-زعت-141-قضيض-تلحاح-زعت.html



Berghof Foundation
Operations gGmbH
Lindenstraße 34
10969 Berlin
Germany

www.berghof-foundation.org
info@berghof-foundation.org

 @BerghofFnd

 /BerghofFoundation