

Article 13. Participation of society

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

- (a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;
- (b) Ensuring that the public has effective access to information;
- (c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;
- (d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to such restrictions as shall only be such as are provided for

CIVIL SOCIETY REPORT

on the Implementation of

Chapter II (Prevention) & Chapter V (Asset Recovery) of the

UNITED NATIONS CONVENTION AGAINST CORRUPTION

IN YEMEN

by AWTAD Anti-Corruption Organization

Acknowledgments

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The findings in this report are those of the authors but do not necessarily reflect the views of the UNCAC Coalition and the donors have who made this report possible. Every effort has been made to verify the accuracy of the information contained in this report. All information is believed to be correct as of June 22, 2022. The report was originally drafted in Arabic and then translated into English.

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AWTAD Anti-Corruption Organization is a national non-governmental civil society organization in Yemen with consultative status at the United Nations Social and Economic Center since 1 November 2021. It was established in 2012 and AWTAD is concerned with promoting integrity, transparency and societal accountability, exposing and reporting incidents of corruption, and contributing to the development of anti-corruption control and systems legislation. AWTAD is the civil society representative in Yemen's National Integrity System and in the Anti-Corruption Legislation Assessment and Development Committee. The organization is a member of national, regional and international alliances and research centers.

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List of Consulted Persons

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1	Judge Mujahid Ahmed Abdullah	SNACC - Sana'a	Chairman of the SNACC Council - Sana'a	Multiple interviews, the first of which was on 10/2/2021
2	Dr. Maryam Al-Joufi		Member of the SNACC Council - Sana'a	
3	Wadie Muhammad Assadh	FIU - Sana'a	President of FIU Sana'a	January 9, 2022
4	Judge/ Rasheed Abdel-Wareth Al-Munifi	NAML&CFT - Sana'a	Member and Rapporteur of the National Committee	February 14, 2022
5	Mr. Yahya El Kemary	COCA - Sana'a	Vice President of COCA	March 1, 2022
6	Dr. Yassin Al-Khurasani	HATC- Sana'a	HATC Council Member	February 16, 2022
7	Abdul Karim Al-Arashi	HATC- Sana'a	Director of the Office of the President of the Authority	February 2, 2022
8	Ali Abdul Malik Al-Shaibani	HATC- Sana'a	Head of Information and Awareness Division	February 2, 2022
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10	Judge / Ahmed Hamid Al-Din	Office of the Attorney General of Public Funds - Sana'a	General Manager of the Public Defender's Office	December 7, 2021
11	Ahmed Mallaf Al-Daqri	Ministry of Industry and Trade - Sana'a	Director of the Corporate Control Department	February 17 2022
12	Ibrahim Abdul Malik Al Sanabani	Ministry of Industry and Trade - Sana'a	Corporate General Manager	March 15, 2022
13	Abdullah Hayel Saif	Ministry of Industry and Trade - Sana'a	Director General of Regulating the Audit and Audit Profession	March 15, 2022
14	Dr. Numan Ahmed Ali Fairouz	Ministry of Justice - Sana'a	The national expert for preparing the national anti-corruption strategy 2022-2026	March 27, 2022
15	Mohammed Al-Qanees	SNACC - Sana'a	SNACC Staff Union President and General Manager Financial Disclosures	March 28, 2022
16	Engineer Harith Al-Omari	SNACC- Sana'a	SNACC Council Member	Multiple interviews, most recently on March 30, 2022.
17	Judge Saad Hadi	MoJ - Sana'a	Secretary General of the Supreme Judicial Council	March 27, 2022
18	Mr. Azal Hashem	SNACC- Sana'a	Director General of Prevention and Prevention	March 28, 2022

List of Abbreviations

AC	Anti-Corruption	MoJ	Ministry of Justice
AML	Anti-Money Laundering	MOPWH	The Ministry of Public Works
AWTAD	AWTAD Anti-Corruption Organization	NAML&CFT	National Anti-Money Laundering and Terrorist Financing Committee
CDD	Customer Due Diligence	NCB	Confiscation of funds without a criminal conviction
CFT	Combating the Financing of Terrorism	NFBP	Non-financial business and professions
COCA	Central Organization for Control and Accountability	NGO	Nongovernmental Organization
COSP	Conference of States Parties to the United Nations Convention against Corruption	NRA	Government Reform Program
CSO	Civil Society Organization	OECD	Organization for Economic Cooperation and Development
CTR	Cash Transaction Report	IRM	Implementation Review Mechanism of the UNCAC
EITI	Extractive Industries Transparency Initiative	PEP	Politically Exposed Person
FATF	Financial Action Group	PMIS	Government Procurement Management Information System
FIU	Financial Information Collection Unit	SBD	Standard Bidding Documents
HATC	The Supreme Authority for Tenders Control	SNACC	Supreme National Anti - Corruption Commission
HTB	High Tender Board	StAR	Stolen Asset Recovery Initiative
IRM	Implementation Review Mechanism	STR	Suspicious Transaction Report
JIB	Judicial Inspection Authority	UNCAC	United Nations Convention against Corruption
MENAFATF	Middle East and North Africa Financial Action Task Force	UNODC	United Nations Office on Drugs and Crime
MLA	Mutual legal assistance	YSMO	Yemeni General Organization for Standardization, Metrology and Quality Control

I. Introduction

Yemen signed the United Nations Convention against Corruption (UNCAC) on December 11 2003 and ratified by the Yemeni Parliament by Law No. 47 on November 7 2005.

This report reviews Yemen's implementation of selected articles of Chapter II (Preventive measures) and Chapter V (Asset recovery) of the UNCAC. The report is intended as a contribution to the UNCAC implementation review process currently underway covering these chapters. Yemen was selected by the UNCAC Implementation Review Group on May 14, 2019 by a drawing of lots for review in the fourth year of the second cycle and with Kiribati and Sri Lanka as reviewers. Yemen was also selected to be a reviewer of Rwanda and Indonesia¹.

Scope

The UNCAC-related articles and topics that receive particular attention in this report are those covering preventive anti-corruption policies and practices (Article 5), preventive anti-corruption bodies (Article 6), public sector employment (Article 7.1), codes of conduct, conflicts of interest and asset declarations (Articles 7, 8 and 12), reporting mechanisms and whistleblower protection (Articles 8.4 and 13.2), political financing (Article 7.3), public procurement (Article 9.1), the management of public finances (Article 9), judiciary and prosecution service (Article 11), private sector transparency (Article 12), access to information and the participation of society (Articles 10 and 13.1), and measures to prevent money laundering (Article 14).

Under Chapter V, the UNCAC articles and that receive particular attention in this report are those covering anti-money laundering (Articles 52 and 58), measures for direct recovery of property (Articles 53 and 56), confiscation tools (Article 54), international cooperation for the purpose of confiscation (Articles 51, 54, 55, 56 and 59) and the return and disposal of confiscated property (Article 57).

Structure

The report begins with an executive summary, including condensed findings, conclusions and recommendations about the review process, the availability of information, as well as the implementation and enforcement of selected UNCAC articles. The following part covers the findings of the review process in Yemen as well as access to information issues in more detail. Subsequently, the implementation of the Convention is reviewed and examples of good practices and deficiencies are provided. Then, recent developments are discussed, and lastly, recommendations for priority actions to improve the implementation of the UNCAC are given.

Methodology

The report was prepared by AWTAD with technically and financial support from the UNCAC Coalition. The group made efforts to obtain information for the report from government offices and to engage in dialogue with government officials.

Because of the current administrative and political division and duplication in Yemen, the report team preferred not to review the draft report with government officials (whether in Sana'a or Aden), in order to maintain impartiality and not allow the credibility of the information contained in the report to be affected.

The report was prepared using guidelines and a report template designed by the UNCAC Coalition and Transparency International for use by CSOs, with a translation into Arabic by AWTAD. These tools reflected but simplified the United Nations Office on Drugs and Crime (UNODC)'s checklist and called for relatively short assessments as compared to the detailed official self-assessment checklist.

Taking into account the high level of risks involved as a result of the security and political conditions that Yemen is experiencing due to the war and the current conflict since the end of 2014, considerations has been

¹ UNODC (July 2019), Report of the 10th session of the Implementation Review Group, <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/27-29May2019/V1905970a.pdf>.

taken when preparing this report to adhere to a set of important principles such as complete impartiality, independence and professionalism in conducting research.

The report has been drafted to be as comprehensive as possible on Yemen's compliance with the UNCAC since Yemen signed the UNCAC, taking into account the political and administrative division resulting from the multiple ruling authorities in Yemen since 2015 until now, and to include information on the compliance of the Sana'a and Aden authorities with the UNCAC.

The report template included a set of questions about the review process and, in the section on implementation, asked for examples of good practice and areas in need of improvement in articles of UNCAC Chapter II on prevention and Chapter V on asset recovery.

The report team conducted two public opinion polls on Yemen's compliance with Chapters Two and Five of the UNCAC. A limited sample of two categories was targeted, in order to solicit their views, namely, the two categories of experts and activists in the field of anti-corruption, and the majority of those whose opinions were surveyed were experts representing government agencies, civil society and the private sector, who participated in the workshops for the preparation of the National Anti-Corruption Strategy 2022/2026 during the period from August to November 2021².

The statistical data (presented at the end of this report) has only been shared with the FIU and NAML&CFT in Sana'a and Aden for validation. We received a comment from the FIU in Sana'a. As for the FIU in Aden, their response was "according to the Prime Minister's Decision No. 1 of 2020 regarding the re-formation of the FIU and the designation of its members to begin exercising its functions from the temporary capital of Aden, the statistics available to us are after the date about which you are requesting information (after the year 2020)" ³. As for the full draft of the report, the team decided not to share it with the competent official authorities in Yemen, in order to preserve impartiality and professionalism, given the current political and administrative schism in Yemen as a result of the war.

In preparing this report, the authors took into account the recent review of Yemen that a government team conducted in Aden in 2019, but whose review has not been completed, and another review is being prepared in Sana'a.

² SNACC (November 2021), Closing of the Third Workshop related to the preparation of the Supreme National Anti-Corruption Strategy, <https://snacc.gov.ye/%D8%A7%D8%AE%D8%AA%D8%AA%D8%A7%D9%85-%D9%88%D8%B1%D8%B4%D8%A9-%D8%A7%D9%84%D8%B9%D9%85%D9%84-%D8%A7%D9%84%D8%AB%D8%A7%D9%84%D8%AB%D8%A9-%D8%A7%D9%84%D9%85%D8%AA%D8%B9%D9%84%D9%82%D8%A9-%D8%A8%D8%A5/>.

³ Email from kamal@fiu-ye.com to AWTADorg@gmail.com on June 23, 2022.

II. Executive Summary

Many experts and officials in Yemen believe that the Yemeni authorities were not serious enough with their intentions when ratifying the UNCAC, issuing anti-corruption and anti-money laundering laws, and establishing the Supreme National Anti-Corruption Authority (SNACC), the Supreme Authority for Tenders Control (HATC) and the Financial Intelligence Unit (FIU), and that what they did is a result of international and regional pressures with the aim of obtaining the largest amount of grants⁴ and aid, and to avoid falling into the circle of international and foreign sanctions as a result of the large and increasing spread of corruption and terrorism in Yemen. Therefore, the laws that were issued and the bodies that were established were only fictitious and were designed not to achieve any actual results to combat corruption and money laundering in Yemen on the one hand⁵, and to use them as tools for the extortion of political opponents on the other hand⁶. The Yemeni authorities did not realize the necessity of anti-corruption efforts and started fighting its spread at a late stage, after the task became very difficult.

Although Yemen had scattered legal texts and some legislation, regulations and governmental institutions concerned with anti-corruption (AC), anti-money laundering (AML) and asset recovery before joining the UNCAC, its level of implementation was very weak and not commensurate with the spread of corruption, money laundering and terrorist financing crimes at the local and international levels. The assessment of Yemen was very weak in the joint evaluation of the AML system and the financing of terrorism in the Republic of Yemen for the year 2008. Yemen was classified as non-compliant (NC) with 25 recommendations and partially compliant (PC) with 18 recommendations and two NC recommendations, and largely compliant (LC) with only 4 recommendations out of a total of 49 issued by the FATF in the field of AML and terrorist financing based on the evaluation methodology issued by the group in 2004⁷.

Nevertheless, Yemen was able to make tangible progress in the period from 2009 to 2014. In 2014, the FATF decided that Yemen had substantially addressed its work plan at the technical level and agreed that the update for Yemen should be every two years instead of every six months. However, due to the war and conflict in Yemen since the end of 2014 until now, the FATF has not been able to conduct a field visit to Yemen, and therefore it has been placed on the gray list among jurisdictions under increased surveillance that have strategic shortcomings⁸.

Yemen was also included in the international sanctions measures by the UN Security Council based on Article 41, which included freezing funds and assets⁹, while the European Union on September 23, 2016 classified Yemen as third among the high-risk countries, which suffer from strategic shortcomings in its system regarding AML and Countering the Financing of Terrorism, based on Directive (EU) 2015/849 and

⁴ Personal interview with Dr. Yassin Al-Khursani, Member of the AC Law Preparation Team in Yemen, Head of the Financial Disclosure Law Preparation Team and Former Undersecretary of the Ministry of Legal Affairs, Sana'a, HATC Headquarters, February 16, 2022.

⁵ According to a survey of the opinions of experts in AC in Yemen that was conducted by AWTAD Anti-Corruption Organization for the purposes of preparing this report, only 8.5% of the respondents voted that the AC system in Yemen achieved positive and substantial results in fighting corruption in Yemen.

⁶ In a personal interview with the Vice-President of COCA in Sana'a, Yahya El Kemary, confirmed that the periodic reports that COCA submitted to the former President of the Republic, Ali Saleh, were being used for political blackmail, and not all of them were referred to the prosecution and judiciary services.

⁷ MENA FATF (2018), Executive Summary of the Joint Assessment Report on AML and Terrorist Financing for the Republic of Yemen, <http://www.menafatf.org/mutual-evaluations-follow/evaluation-reports-2a>.

⁸ FATF (October 2021), Jurisdictions under Increased Monitoring: Yemen, <https://www.fatf-gafi.org/publications/high-risk-and-other-monitored-jurisdictions/documents/increased-monitoring-october-2021.html>.

⁹ United Nations Security Council, Security Council Committee established pursuant to resolution 2140 (2014) concerning Yemen, <https://www.un.org/securitycouncil/ar/sanctions/2140>.

Article 9, High Risk Third Countries¹⁰, in order to protect the integrity of the European Union financial system¹¹.

According to the report of the Panel of Experts on Yemen submitted to the UN Security Council in January 2020, the government has been accused of money laundering¹². There is a close relationship between corruption and conflict, just as the current conflict in Yemen has contributed to the increase in the spread of corruption, the role that corruption has played over the past three decades in igniting conflict and crises in Yemen cannot be ignored¹³.

The period from 2014 to 2017 witnessed the greatest inactivity in anti-corruption efforts in Yemen. In addition to the issuance of judicial rulings against the legitimacy of the National Organization for Certified Public Accountants, which will be presented later, in 2016, the authority did not refer any corruption cases to the Public Fund Prosecution, and the number of accumulated cases amounted to 1,358 cases. The Public Funds Prosecution asked SNACC to send these cases to it, and also issued an order to seize the official government seal of SNACC¹⁴, based on the communication submitted to the Attorney General by a member of SNACC¹⁵ - who was appointed by the Sana'a authorities.

Since 2006, Yemen has taken many steps to expand and develop the AC system by issuing a series of laws and regulations, establishing oversight bodies and encouraging society to participate in the fight against corruption. Despite all this, Yemen is one of the most corrupt countries in the world, and this trend has increased in the last seven years. Yemen is ranked among the top 10 most corrupt countries in the world by the Global Corruption Perceptions Index¹⁶, and has been repeatedly over the years¹⁷. According to the Corruption Risk Forecast, Yemen's transparency index was 4.5/20 and ranked 125th out of 129 countries included in the index¹⁸, with Yemen's transparency index by law at 3/6, while transparency was very weak and 1.5/14, while Yemen's overall integrity index was 2.43/10, ranked 113th out of 114 countries, and corruption forecasts in Yemen: "Before its civil war, Yemen had started to progress significantly on administrative burden, judicial independence and e-citizens, although they are all at very low levels. Its transparency level is dismal on all counts"¹⁹. The widespread corruption in Yemen has been one of the main causes of the great political, security and mass changes that have taken place in Yemen over the past 10 years. The most important is the peaceful youth revolution in the spring of 2011, which led to the exclusion of the former regime from its unilateralism in power, then the events of autumn 2014 and regional military

¹⁰ European Commission (September 2016), EU policy on high-risk third countries, https://ec.europa.eu/info/business-economy-euro/banking-and-finance/financial-supervision-and-risk-management/anti-money-laundering-and-counter-funding-terrorism/eu-policy-high-risk-third-countries_en.

¹¹ European Union (December 2014), Council Regulation (EU) No 1352/2014 of 18 December 2014 concerning restrictive measures in view of the situation in Yemen, https://eur-lex.europa.eu/legal-content/EN/TXT/?ELX_SESSIONID=nkQVJVbVplyZjKFvq6yJmr6VKrGbQhWRMchpfMG0r7JylsvFx1Gv!-41921317?uri=OJ:JOL_2014_365_R_0007.

¹² United Nations Security Council (January 2020), Final Report of the Panel of Experts on Yemen Established in Pursuant to Paragraph 6 of Resolution 2456 (2019), <https://www.undocs.org/ar/s/2020/326>.

¹³ AL-Hatef, Taher (January 2018), The role of multinational corruption in inflaming tension and rift in the Arab region - Yemen as a model, Arab Institute for Research and Policy "Nucleus", <https://www.nawatinstitute.org/7748.html>.

¹⁴ Public Funds Prosecution of the Second First Instance in Corruption Issues, Official Memorandum No. (174) to the President of SNACC on October 12 2016, https://drive.google.com/file/d/1SnnNKtVjpXFeHUN1nAe0Ud_SkidX8irT/view.

¹⁵ SNACC (May 2016), Letter from SNACC Member – Mr. Salim Al-Sayani to the Attorney General of Sana'a regarding the extended delay in SNACC corruption cases, https://drive.google.com/file/d/1cGxa-eOL-M_YsyKbQtXCfbxp9pcV5dt/view.

¹⁶ Transparency International (2021), Corruption Perceptions Index 2021: Yemen, <https://www.transparency.org/en/cpi/2021/index/yem>.

¹⁷ For more: AL-Hatef, Taher (February 9 2016), Evaluation of Yemen's Classification with Corruption Perceptions Reports issued by Transparency International, Community Partnership Program in Combating Corruption and Promoting Integrity and Transparency, Sixth Event, Manarat Center for Studies, Sana'a, <https://drive.google.com/file/d/11xQ8a8vdzSrfbrjAzDBvuRqPFGepPbxx/view?usp=sharing>.

¹⁸ CorruptionRisk.org (2022), Corruption Risk Forecast: Yemen, <http://www.corruptionrisk.org/country/?country=YEM#integrity>, accessed on 8 June 2022.

¹⁹ Ibid.

intervention in Yemen in the spring of 2015, and the events of December 2017. The latter refers to the fighting between the Houthis and their ally, the President of the Congress party, and the former President of the Republic Ali Abdullah Saleh, which killed him.

These conditions have caused a political and administrative division within Yemen with the presence of two main ruling authorities, one of which is in Sana'a and is affiliated with the Ansar Allah group (the Houthis) and their allies, but it is not recognized internationally, and the internationally recognized legitimate authority which is based in Aden, in addition to separatist movements in some southern regions. Each authority has its own governmental, supervisory, parliamentary, judicial and military system, and therefore there are currently two national anti-corruption bodies in Yemen, one in Sana'a and the other in Aden (opened in 2018), and each of them does not recognize the other and refuses to coordinate with one another. The Aden authorities have since 2015 re-established a new government and official institutions and bodies, and to attract as many members of Parliament and administrative, supervisory and military leaders as possible to their authorities in Aden, after the Ansar Allah group (Houthis) seized the capital, Sana'a.

The situation in Yemen from an administrative and political point of view is like two countries within a single territory. This split led to a significant decline in Yemen's compliance with the UNCAC and in the capacity of regulatory bodies and law enforcement authorities (varying between the Sana'a and Aden authorities) to address corruption. The reporting team sought to take this into account in the design and drafting of this report, after we noticed that international reports and indicators related to AC ignore the situation in Yemen, including global benchmarks such as the Corruption Perceptions Index.

The authorities in Sana'a have been able to impose their control and management on government institutions and regulatory and judicial bodies in their areas of control, while the Aden authorities face difficulty in achieving this as a result of internal conflicts and disputes with their allies and supporters, which has negatively affected the stability of the security, administrative and service conditions in their areas of control, and forced the majority of government officials and political leaders to leave Aden more than once and move to other cities such as Marib, Sayun and Mukalla, or to seek refuge in other countries such as Saudi Arabia, Egypt and Turkey. This was one of the main difficulties faced by the reporting team during our attempts to reach out to government officials in the Aden authorities. This adverse situation in Yemen (especially the Government of Aden) has left them unable to take any preventive measures to reduce the spread of corruption in programs and plans to address the Covid-19 pandemic²⁰.

Art. 5 – Preventive anti-corruption policies and practices

Under preventive policies and practices to combat corruption, Yemen was able to achieve harmonization of its legislation with UNCAC of 73%, while achieving the rate of enforcement and implementation of the law of 60%, through the issuance of new laws in addition to its previous laws, taking measures and practices to prevent corruption, joining regional and international agreements, initiatives and partnerships, and engaging civil society in developing legislation and developing strategies, even if it was not at the required level. There are still many shortcomings in Yemeni legislation, and Yemen is currently working on assessing and developing them. Yemen launched two national strategies to combat corruption, but the level of implementation of the first strategy was very weak.

Art. 6 – Preventive anti-corruption body or bodies

From the legislative point of view, Yemen has been able to achieve a level of compliance with the UNCAC of 78%. However, its ability to implement and enforce the law has not exceeded 44%, where there are bodies and agencies specialized in the field of oversight and anti-corruption, namely the Supreme National Anti-Corruption Commission (SNACC), The Central Organization for Control and Accountability (COCA), and The Supreme Authority for Tenders Control (HATC), Prosecutions and Courts of Public Funds and Anti-

²⁰ For more: AL-Hatef, Taher (March 2021), Reducing Corruption in Programs to Address the Corona Pandemic in Yemen, an online symposium entitled: "The Corona Pandemic: Any Socio-Economic Repercussions - The Model of the Two Countries of Yemen and Morocco", Arab Institute for Research and Policy "Nawat", Rabat, Morocco, <https://www.nawatinstitute.org/7612.html>.

Corruption, in addition to secondary sectors in some other government agencies. Yemeni laws have granted financial, administrative and technical independence to these bodies and agencies, and the Yemeni authorities have provided them with headquarters, equipment, staff, funding and financial support. However, their independence is not sufficient, there are many legal flaws and face major problems in implementation and enforcement.

As a result of the current war in Yemen and the difficult economic and security conditions since 2015, all government agencies were divided between the authorities of Sana'a and Aden (including bodies and agencies for oversight, anti-corruption and the judiciary), and this negatively affected, to a large and varying degree, their capabilities and capabilities in carrying out their tasks in combating corruption, in complying with the implementation of UNCAC, and to a large extent on their legal status, as SNACC and HATC in Aden face a very critical legal situation, while the international community does not recognize the organs and bodies of the Sana'a authorities.

Art. 7.3 – Political financing

Yemeni legislation ignores all matters relating to transparency of political funding, oversight and accountability for resources and expenditures for candidates for elections or political parties (whether public oversight or popular control) and Yemeni legislation has not been amended to comply with UNCAC's provisions. Therefore, its legislative compliance with this article was 0%, while in terms of implementation and enforcement it was very weak and does not exceed 33% where the electoral systems in Yemen are still traditional, and the Yemeni authorities have failed to complete the implementation of the electronic electoral register project, while the participation of civil society in monitoring of elections is very limited, and It has no access to any information about political funding.

Art. 7.2, 7.4, 8.1, 8.2, 8.5, 8.6, 12.2 – Codes of conduct, conflicts of interest and asset declarations

Yemen has issued laws and government decisions regarding job rotation, the appointment system in the public service, the principles of good governance in the public service, and financial disclosure, in addition to separate provisions in some laws, including the anti-corruption law. However, the biggest legal obstacle in Yemen is a controversial law regarding procedures accusing and prosecuting the occupants of the positions of the supreme executive authority²¹, and there are no special criteria in Yemeni legislation for employment and appointment in public jobs that are most vulnerable to corruption, in addition to many legal defects. Therefore, the percentage of legislative compliance in these articles did not exceed 50%, but in the aspect of implementation and enforcement it is very weak with only 33%. Some laws have never even been enforced.

Art. 8.4 and 13.2 – Reporting mechanism and whistleblower protection

Reporting incidents of corruption is mandatory according to Yemeni law, but there is no explicit text to criminalize covering up corruption incidents, or to encourage individuals and public officials to submit reports of corruption incidents, and there is no comprehensive legal framework for all types of crimes related to the public interest, but there are separate texts in many laws, At the beginning of June 2022²², the parliament in Sana'a refused to issue a law to protect witnesses, whistleblowers and experts in corruption crimes, and it was satisfied with only short texts of the anti-corruption law, and therefore the report team reduced the percentage of legislative compliance assessment for this article to only 50%, while the assessment of enforcement and implementation has been assessed with 67%.

Art. 9.1 – Public procurement

Yemen was able to achieve good compliance with regard to public procurement with a rate of 67% in both legislative compliance, enforcement and implementation, where the Law of Tenders, Auctions and

²¹ Law No. 6 of 1995, https://yemen-nic.info/db/laws_ye/detail.php?ID=11440.

²² Saba Net (June 2022), Parliament commits the government to a number of recommendations and listens to inquiries directed to the ministers, <https://www.saba.ye/ar/news3189192.htm>, accessed on 1 June 2022.

Government Stores²³ and its Executive Regulations were issued in addition to texts in the AC Law and the Law of COCA. It includes a wide range of preventive and control measures that achieve an acceptable level of transparency, efficiency, fairness and reduce conflict of interest, in addition to mostly adequate measures for grievances and complaints. The Supreme Authority for Tenders Control (HATC), High Tender Board (HTB) and specialized tender committees in government institutions, governorates and directorates were established, and the Government Procurement Information System (PMIS)²⁴ was prepared. Nevertheless, all of these achievements did not sufficiently limit the spread of corruption that is strongly rampant in this sector. The economic and political effects of the war have also had significant negative repercussions on Yemen's ability to comply with UNCAC provisions.

Art. 9.2, 9.3 – Management of public finances

The financial law issued in 1990²⁵ is still the main legal framework for this article and has not been updated as required by the provisions of UNCAC. The percentage of legislative compliance with this article, according to the estimates of the report team, is only 50%, as transparency in public finance is still absent from Yemeni laws in addition to many other shortcomings. The Ministry of Finance is the governmental body authorized to prepare and implement the state's general budget and its final accounts, while COCA is the authority authorized for financial and legal oversight, performance evaluation and review, and the role of SNACC is limited to studying, evaluating and developing resource management systems, uses, public property and control mechanisms.

Until 2014, the Ministry of Finance had been preparing, implementing, and publishing annual public budgets, but it stopped since 2015. In terms of its commitment to transparency and public participation in preparing and implementing the general budget and final accounts, it is weak, especially since 2016, while monitoring and evaluation levels have declined significantly since 2012, especially parliamentary oversight. Since 2020, there have been positive developments in the enforcement and implementation of this area, such as the issuance of the Aden government's annual general budget and the modernization of the public financial systems by the Sana'a authorities²⁶, which raised the assessment rate of enforcement to 67%.

Art. 11 – Judiciary and prosecution services

According to the Yemeni constitution and legislation, the judiciary enjoys financial, administrative and technical independence, in addition to the independence of internal control and accountability represented by the Judicial Inspection Authority, and the Public Prosecutions is one of its bodies. The Judicial Authority Law²⁷ is the legal framework organizing this area, which contains a set of measures to ensure integrity and justice in the work of the judiciary and prosecutions and in the selection and appointment of judges, prosecutors and administrative staff, and acceptable measures to prevent conflicts of interest and disclosure of property, in addition to issuing a code of judicial conduct. Yemen achieved 67% legislative compliance. However, enforcement and implementation did not exceed 50% due to many factors, despite the reform programs of the judicial system implemented by Yemen previously and now. The actual independence of the judiciary and judges in Yemen has not been sufficiently achieved, and there are legislative and executive deficiencies in the judicial code of conduct, and a lack of commitment to standards of competence in the selection of administrative staff. This contributed to a large spread of corruption in the judicial system, and led to a weakening of citizens' trust in the judiciary in Yemen.

Art. 12.1, 12.2(c) and (f), 12.4 – Private sector transparency

There is a range of national legislation related to the private sector in Yemen, which contains many measures and measures related to preventing the spread of corruption, in addition to miscellaneous texts on corporate

²³ HATC (February 2009), Law No. 23 of 2007, English translation, <https://hatcyemen.org/upload/iblock/c72c6018af36ebaf7327d30c8d8f896.pdf>.

²⁴ HATC, Government Procurement Information System, https://hatcyemen.org/about_us/info_unit/.

²⁵ Yemeni Financial Law No. 8 of 1990, <https://s3.amazonaws.com/rgi-documents/45b67502554dd31b93da1e28aa9b99a6321c02ed.pdf>.

²⁶ The Ministry of Finance (September 2021), The Ministry of Finance organizes the first conference for the development of the state's public financial management, <https://www.mof.gov.ye/?p=156>, accessed on 23 May 2022.

²⁷ Judiciary Law, https://yemen-nic.info/db/laws_ye/detail.php?ID=11295.

transparency, but they are outdated and have not been reviewed or developed. Legislation has never addressed transparency with regard to beneficial ownership and there is no explicit legal provision prohibiting the deduction of bribes and expenses incurred in promoting corrupt conduct from the private sector tax base, in addition to the lack of laws on community responsibility, corporate governance. Therefore, Yemeni legislation does not achieve the required compliance with UNCAC and the legislative compliance rate of the report team is only 22%. Despite the attempts of the Yemeni authorities to encourage corporate governance and the establishment of commercial courts and the General Organization for Standardization and Metrology, in addition to the main role played by the Ministry of Industry and Trade in monitoring the private sector, granting and renewing permits to accountants, legal auditors, auditors and auditing companies, and launching an electronic service on its website to facilitate access to Information about trade names (individuals and companies)²⁸, this was not enough to limit the spread of corruption in the private sector and the low level of transparency of Yemeni companies and economic institutions, which led to the continuous decline of foreign investments and the classification of the investment climate in Yemen as repellent of national and foreign capital and prone to the emergence of fictitious companies. Therefore, the evaluation of enforcement and implementation was also weak, at only 44%.

Art. 10 and Art. 13.1 – Access to information and the participation of society

Yemen has made good progress in this policy area since 2012, and Yemen's compliance with these articles in both the legislative, enforcement and implementation aspects is 67%. Yemen passed the Law on the Right to Information²⁹ and established an office of the Commissioner-General for Information. Moreover, provisions in the Anti-Corruption Act support the right of society to access information, and the second chapter was devoted to community participation in anti-corruption and awareness-raising of its risks. Civil society has made an acceptable contribution to anti-corruption since 2012 before its role was significantly reduced by the war, and the Office of the Commissioner-General for Information has been suspended and has not yet been reactivated.

Articles 14, 52 and 58 and Article 12 – Anti-money laundering

Though initially very bad, Yemen managed to make significant progress in legislative compliance as well as in enforcement and implementation of these articles during the period 2007 to 2014, with an equal rate of 67%, which enabled to get taken off of the blacklist of the Financial Action Task Force (FATF) in 2014, and accept its transition to evaluations every two years instead of every six months, before returning to the grey list due to the war³⁰. The Anti-Money Laundering Law³¹ has been updated more than once, the National Anti-Money Laundering Committee (NAML&CFT) and the Financial Information Collection Unit (FIU) have been established at the Central Bank of Yemen (CBY). Stakeholders have taken acceptable procedures and measures to detect and track suspicious financial operations, to verify customer identity, and to establish national banks or branches of foreign banks, exchange companies, control them, enforce sanctions, exchange information, and issue annual and periodic reports. However, the level of analysis, processing and follow-up of suspicious transaction reports (STRs) remains weak, and as a result of the current conflict there has been a marked decline in this area, particularly among the Aden authorities.

Articles 53 and 56 – Measures for direct recovery of property

Yemen's legislative compliance with these articles is weak and did not exceed 44%, although Yemen has amended the Anti-Money Laundering Law to allow States Parties to the UNCAC to file a civil case before the Yemeni judiciary to claim their right to recover the ownership of illegal proceeds related to corruption crimes, as well as their right to demand compensation for the damages caused by these crimes. However, there is no explicit legal provision for dealing with foreign countries parties to UNCAC as a special category

²⁸ Republic of Yemen, Ministry of Industry and Trade - Sana'a, Brand Name Inquiry Service, Companies, Agencies, https://moit.gov.ye/moit/tn_search/.

²⁹ Yemeni Law No. (13) of 2012 on the Right to Information, <https://www.rti-rating.org/wp-content/uploads/Yemen.pdf>.

³⁰ FATF (2021), Jurisdictions under Increased Monitoring: Yemen.

³¹ The Yemeni Anti-Money Laundering Law from p. (55) and its amendments from p. (70), English translation, https://www.menafatf.org/sites/default/files/Yemen_Exit_FUR_EN.pdf.

before the Yemeni public prosecutions and courts, and the anti-corruption law did not elaborate enough details for international cooperation for direct recovery of property. Regarding enforcement and implementation, the situation is much worse, with a compliance rate of only 33%, as no other State Party has submitted official requests to Yemen in this field, and Yemen has not yet joined any forum for exchanging financial information.

Art. 54.1(b) and (c) – Confiscation tools

Under this article, Yemen was able to achieve its highest compliance at the level of the second and fifth chapters of UNCAC with a rate of 89%. The anti-money laundering law was amended so that the proceeds of corruption can be confiscated without criminal conviction (NCB), and to allow local courts to confiscate or freeze any property or proceeds from money laundering and corruption crimes of foreign origin, and expanding the list of original crimes for the crime of money laundering and double criminalization. However, Yemen is still largely deficient in the enforcement and implementation of this article and with a compliance rate of only 44%, as Yemen has not established a fund for expropriated assets, there have been no confiscations on the basis of foreign money laundering offences related to corruption in Yemen or NCB, and the network of judicial information system in Yemen did not take into account when being designed to classify corruption crimes and money laundering crimes for cases investigated by public funds prosecutors. The classifications of criminal acts, especially cybercrime, which are carried out via the Internet and information technology, have not been updated.

Articles 51, 54.1(a), 54.2, 55.1, 55.2, 55.6, 56, 59 – International cooperation for the purpose of confiscation

Legislative compliance of Yemen with this policy area is rather good, at a rate of approximately 67%. Yemeni legislation allows international cooperation for the purpose of seizure, freezing and confiscation of illegal property of foreign origin under rulings from courts in another State Party, as well as providing mutual legal assistance (MLA) to the States Parties, and concluding exceptional agreements for mandatory international cooperation to recover assets. However, Yemen failed to pass a law on “recovering looted funds obtained from corruption crimes” and it continues to rely on the Public Funds Collection Act ³², and sporadic provisions in the laws of taxes, customs, endowments, land and state property, but there is a significant lack of enforcement and implementation of this policy area and the executive compliance rate did not exceed 44%. Yemen has not yet been able to recover any looted and smuggled public property or money from outside Yemen, the Yemeni authorities have not confiscated or frozen any illegal property of foreign origin under rulings from courts in another State Party, and there has been no MLA between Yemen and any other countries to track, freeze, seize and confiscate funds arising from corruption or money laundering offences.

Article 57 – The return and disposal of confiscated property

The report authors have assessed Yemen’s compliance with this article with 67%. Yemeni legislation allows for the return of looted foreign public property and assets or proceeds of laundering foreign public funds confiscated inside Yemen to the other State Party or legal owners, under the condition of reciprocity and mandatory signing of bilateral agreements for the purposes of confiscation and sharing the confiscated funds. However, the enforcement and implementation were assessed with no more than 50%. So far, Yemen has not returned any looted foreign property or public assets or the proceeds of laundering foreign public funds to other party countries or legal owners, and it has not concluded any bilateral agreements for the final disposal of the confiscated assets with other States Parties.

Description of Process

Since the beginning of September 2021, AWTAD has started the project “AWTAD Parallel Report to Assess Yemen’s Compliance with UNCAC - Phase Two: Chapters Two and Five” and formed a team of researchers and experts from AWTAD members to prepare this report through four stages to reach the initial draft at the end of March 2021. This draft was reviewed by the UNCAC Coalition team, before the report was redrafted based on the review’s observations and recommendations. The final version of the report underwent the same

³² Public Funds Collection Law (September 1990), https://yemen-nic.info/db/laws_ye/detail.php?ID=11267.

process, before the report was published on the UNCAC Coalition website, under the agreement signed between AWTAD and the UNCAC Coalition, and will then be disseminated by AWTAD.

Availability of Information

The report preparation team made efforts to obtain information, through 11 sources, which are:

- 1- National laws and regulations;
- 2- Personal interviews with officials, specialists and experts in the targeted competent authorities;
- 3- Press and television interviews with government officials and specialists in the targeted parties;
- 4- Official reports and reports of local and foreign organizations;
- 5- Studies, research and related books;
- 6- AWTAD's archive;
- 7- Relevant international agreements and conventions, ratified by the Republic of Yemen;
- 8- Internal regulations and regulations of relevant official organs and institutions;
- 9- Legal instruments and judicial rulings;
- 10- Documents and published and reliable media materials;
- 11- Questionnaires to measure public opinion.

Please find more detailed information on access to information in Section III of this report.

Implementation in Law and in Practice

The report team worked on evaluating Yemen's compliance with Chapters II and V in detail, by integrating the classification contained in the reference guide with the primary subarticles of the action plan that are in line with the sub-paragraphs of the UNCAC Articles, and then quantify the results to show the average values of the compliance assessment ratios for legislative and law enforcement.

From the following table, it is clear that Yemen's compliance with Chapter II's legislative requirements and recommendations was 55%, while in the enforcement and application of laws it was 50%. As for Chapter V, Yemen's compliance with legislative requirements and recommendations was 66.7%, while its compliance in law enforcement and application did not exceed 45.5%, and details will be reviewed later on by examining each of the UNCAC Articles.

Although there are shortcomings in Yemen's compliance with the UNCAC in terms of legislation and policies in Chapters II and V, the biggest shortcoming is in its ability to implement and enforce laws and policies. There are current steps to update and amend legislation, policies and regulations in Yemen and launch new strategies and policies to fight corruption, but this will not be sufficient and will not achieve the required results unless more attention is paid to the enforcement and application of legislation and policies, according to effective plans and mechanisms.

Table 1: Implementation and enforcement summary

UNCAC Article	Subarticles	Status of implementation in law						Status of implementation and enforcement in practice			
		0	1	2	3	Rating points	poor	moderate	good	The Status	
		not implemented	partially	largely	fully	The Status	1	2	3	Rating points	

		Status for axes	points	average for points	Status for Articles	Status for axes	points	average for points	Status for Articles
Art. 5 - Preventive anti- corruption policies and practices	Anti-corruption legislation and modernization in Yemen	largely	2	2.2	largely	moderate	2	1.8	moderate
	National strategies and policies to combat corruption in Yemen	largely	2			moderate	2		
	Effective measures and practices to prevent and assess corruption	largely	2			moderate	2		
	Enhancing community participation in the formulation and implementation of public anti-corruption policies	largely	2			moderate	2		
	International cooperation to develop preventive policies and practices	fully	3			poor	1		
	Implementation and enforcement ratio				73%				60%
Art. 6 - Preventive anti- corruption body or bodies	Oversight and anti- corruption agencies and bodies in Yemen and coordination between them	fully	3	2.33	largely	moderate	2	1.33	poor
	The independence of the oversight and anti- corruption agencies in Yemen	largely	2			poor	1		
	Availability of the necessary capabilities and qualified cadres for the control and anti- corruption bodies	largely	2			poor	1		
	Implementation and enforcement ratio				78%				44%
Art 7.1 - Public sector employment	Efficiency of government employment, promotions and retirement systems	largely	2	1.67	largely	poor	1	1	poor
	Wages and salaries system in Yemen	partially	1			poor	1		
	Job training and qualification	largely	2			poor	1		
	Implementation and enforcement ratio				56%				33%

Art. 7.3 - Political financing		not implemented	0	0	not implemented	poor	1	1	poor
Implementation and enforcement ratio				0%				33%	
Art. 7.2, 7.4, 8.1, 8.2, 8.5, 8.6, 12.2 - Codes of conduct, conflicts of interest and asset declarations	Appointment to public positions and jobs most vulnerable to corruption and job rotation	partially	1	1.5	partially	poor	1	1	poor
	Measures of evaluation, transparency and prevention of conflict in the interest in the public service	largely	2			poor	1		
	Implementation and enforcement ratio				50%				33%
Art. 8.4 and 13.2 - Reporting mechanism and whistleblower protection	Reporting corruption offenses	largely	2	2	largely	moderate	2	2	moderate
	Protection of witnesses, whistleblowers, experts and victims of corruption	largely	2			moderate	2		
	Implementation and enforcement ratio				77%				67%
Art. 9.1 - Public procurement	The system of government procurement, tenders and auctions in Yemen	largely	2	2	largely	moderate	2	2	moderate
	Transparency and efficiency of government procurement and the tender process: transparency, fairness, standardization, control measures, conflict of interest	largely	2			moderate	2		
	Internal audit, grievances and fairness	largely	2			moderate	2		
Implementation and enforcement ratio				67%				67%	
Art. 9.2, 9.3 - Management of public finances	Transparency measures and public participation in the preparation and implementation of the state’s general budget	partially	1	1.5	partially	moderate	2	2	moderate
	Assessment of public finances and protection of government data and records	largely	2			moderate	2		
	Implementation and enforcement ratio				50%				67%

Art. 10 and 13.1 - Access to information and the participation of society	The right to access and use public information	largely	2			moderate	2		
	Measures to empower and encourage society in the fight against corruption	largely	2	2	largely	moderate	2	2	moderate
	Implementation and enforcement ratio			67%				67%	
Art. 11- Judiciary and prosecution services	Codes of Conduct for the Judiciary Independence Integrity Transparency Non-conflict of interest Sanctions	largely	2	2	largely	poor	1	1	poor
	Implementation and enforcement ratio			67%				50%	
Art. 12.1, 12.2(c) and (f), 12.4 - Private sector transparency	Measures to prevent the spread of corruption in the private sector and internal audit	partially	1			moderate	2		
	Financial Transparency measures and Beneficial Ownership Transparency	partially	1			poor	1		
	Preventing the deduction of bribes and expenses incurred in the practice of corrupt behavior from the tax base of the private sector	not implemented	0	.67	partially	poor	1	1.33	moderate
	Implementation and enforcement ratio			22%				44%	
Art. 14 - Measures to prevent money-laundering	Anti-money laundering	largely	2	2	largely	moderate	2	2	moderate
	Implementation and enforcement ratio			67%				67%	
Overall Compliance Assessment for Chapter Two		55%		1.65	largely	50%		1.5	moderate
Art. 52 and 58 - Anti-money laundering	Measures to verify and classify beneficial owners of high-value financial accounts	largely	2	2	largely	moderate	2	2	moderate

	Existence of an effective system for auditing financial transactions and detecting and tracing suspicious operations	largely	2			moderate	2		
	Measures for documenting, keeping, and updating records and information for banking accounts and operations	largely	2			good	3		
	Covering politically prominent people at risk locally and abroad	largely	2			poor	1		
	Standards for verifying the establishment of national banks, exchange companies or branches of foreign banks subject to supervision	largely	2			moderate	2		
	Existence of effective financial disclosure systems and the exchange of their information with other countries	largely	2			moderate	2		
	Establishment of the Financial Information Intelligence Unit (FIU)	largely	2			good	3		
	Cooperation and information exchange at the local and international levels and measures to provide financial crime information to the competent authorities	largely	2			poor	1		
	Implementation and enforcement ratio					67%			
Art. 53 and 56 - Measures for direct recovery of property	Allow other UNCAC parties to demand proof of ownership of property acquired by committing an act incriminating UNCAC before Yemeni courts and to compensate them for damages	largely	2	1.33	partially	poor	1	1	poor
	Special cooperation: providing information to another state party about illegal financial returns without a prior request from it	largely	2			poor	1		

	Judicial Procedures in Domestic Courts for Confiscation of Illegal Property Smuggled to Third Parties	not implemented	0			poor	1		
	Implementation and enforcement ratio			44%				33%	
Art. 54.1(b) and (c) – Confiscation tools	Powers of local courts to confiscate or freeze illegal property or money laundering proceeds of foreign origin	fully	3	2.67	fully	poor	1	1.33	poor
	Measures of confiscation of proceeds of corruption without criminal conviction NCB	fully	3			poor	1		
	Classification of criminal acts according to UNCAC and dual criminality	largely	2			moderate	2		
	Implementation and enforcement ratio			89%				44%	
Art. 51, 54.1(a), 54.2, 55.1, 55.2, 55.6, 56, 59 - International cooperation for the purpose of confiscation	Existence of legislation, specialized agencies, and national strategies to recover looted and smuggled assets	largely	2	2	largely	moderate	2	1.5	moderate
	Confiscation or freezing of illegal property of foreign origin pursuant to court rulings in another State Party and its preservation	largely	2			poor	1		
	Submission of MLA to AML to other States Parties to track, freeze, seize and confiscate funds arising from corruption offenses	largely	2			poor	1		
	Extraordinary agreements and mandatory international cooperation for asset recovery	largely	2			moderate	2		
	Implementation and enforcement ratio			67%				50%	
Art. 57- The return and disposal of confiscated property	Returning foreign property and looted foreign public assets or proceeds of laundering foreign public funds confiscated inside Yemen to the other party state or the legal owners	largely	2	2	largely	poor	1	1	poor

	and compensating the victims								
	Concluding bilateral agreements for the final disposal of confiscated assets with other States Parties	largely	2			poor	1		
	Implementation and enforcement ratio			67%				33%	
Overall assessment of compliance with Chapter 5		66.7%	2	largely	45.5%	1.37	poor		

Evaluation of the performance level of key government agencies

The performance of government institutions has been greatly affected by the changes that Yemen has gone through since its ratification of the UNCAC, and therefore its performance evaluation was divided into three time periods, and the last time period was divided according to the current administrative and political situation in Yemen.

Table 2: Performance of the selected key institutions

Name of institution	Performance in relation to responsibilities covered by the report				Brief comment on performance
	2007 / 2011	2012 /2016	2017/ 2021		
			Aden	Sana'a	
The Supreme National Anti-Corruption Authority (SNACC)	moderate	poor	poor	moderate	It is facing a large shortcoming in operating expenses and employee salaries, from the lack of sufficient qualified staff and investigators, to the failure to achieve complete independence. SNACC in Aden is also facing a difficult legal situation.
The High Authority for Tender Control (HATC)	poor	good	poor	poor	Its independence is fictitious and not realistic. Before the war, it was one of the most efficient and transparent institutions. However, in recent years, its activity has become almost inactive, and it has not been able to complete its most important project, the Government Procurement Management Information System (PMIS), and faces a large deficit in operating expenses, debt accumulation, employee salaries, and leaving the majority of them to work.
Central Organization for Control and Accountability (COCA)	moderate	poor	poor	poor	Its activity has declined a lot in recent years, and it faces a lack of operating expenses and salaries, and suffers from an aging workforce, and its independence is limited. COCA is unable to exercise its powers over all government agencies subject to its law.

Public Funds Prosecutions	moderate	poor	poor	moderate	It has extensive powers, but faces a huge lack of qualified staff and judicial competencies, which has negatively affected the accumulation of cases it has and its inability to deal with them efficiently.
Ministry of Finance	poor	moderate	poor	poor	Despite the support and assistance provided to it by donors to develop and modernize its capabilities and programs, the Ministry of Finance has not been able to achieve the required goals, and during the last five years it has failed to perform its main tasks such as preparing and implementing the State's general budgets and final accounts and disbursing the salaries of state employees, and it exercises its tasks with limited transparency.
Financial Intelligence Unit (FIU)	poor	good	poor	good	The FIU in Sana'a is considered one of the most efficient institutions at the present time, and it has all the capabilities, equipment, operational resources and qualified cadres, and it exercises its activities transparently and effectively. As for the FIU in Aden, it is still newly established and its performance is very poor.
National Anti-Money Laundering and Terrorist Financing Committee	poor	good	poor	poor	Despite the powers granted by law, they are not sufficient. Its main activity is coordination between the concerned authorities ³³ , and it does not enjoy the required independence, and faces limitations in its operational expenses and qualified staff.
Ministry of Civil Service	poor	moderate	poor	poor	The institution that faces the most difficulties in dealing with corruption in Yemen, and despite what has been done to modernize and develop their tools and systems as well as enhance their oversight powers, they have not been able to achieve their required goals and face a huge shortfall in operational expenses and qualified staff.
The Ministry of Justice (MoJ) and the Judicial Inspection Authority (JIB)	moderate	poor	poor	poor	The most complex bodies, despite what has been achieved to reform the judicial system and reduce corruption in it, it still faces significant difficulties and continuous and multiple interventions in their independence. They currently face a deficit in operational resources, salaries and wages, and a large shortage in qualified technical and professional staff with a surplus of unqualified administrative staff.

³³ NAML&CFT (December 2021), Letter to AWTAD No. (120/2021) regarding response to a request for information, https://drive.google.com/file/d/1_VFLrvBxp8YZUMd2ZDQL1fxdUQgN1a-6/view?usp=sharing.

Ministry of Industry and Trade	poor	poor	poor	poor	It faces significant challenges in complying with the UNCAC, particularly in imposing transparency of beneficial ownership, corporate governance, lack of public budget funding, lack of coordination and constructive partnership with oversight and anti-corruption bodies and agencies.
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Recommendations for Priority Actions

- 1- Provide adequate funding for the operating expenses of the control and anti-corruption bodies and agencies and law enforcement agencies in Yemen;
- 2- Ensure pay continuity to workers in oversight and anti-corruption bodies and agencies, the judiciary, and the payment of overdue salaries, with the need to reconsider salary ranges and compensation to be fair and provide their employees with a decent standard of living;
- 3- Exclude the regulatory and judicial systems from the current conflict, and re-unify them;
- 4- Re-establish the Boards of Directors of the SNACC, COCA, HTB, HATC, the Supreme Judiciary, and the Central Bank of Yemen, with greater transparency and efficiency;
- 5- Set up a unified team of government experts from all authorities and all concerned parties to assess Yemen's compliance with Chapters II and V and prepare a comprehensive national report;
- 6- Operationalize the Office of the Commissioner-General of Information, prepare the executive regulations for the law, and open information units in all government institutions;
- 7- Hold comprehensive elections for parliament and local councils, and activate their oversight role;
- 8- Expand the participation of civil society organizations (CSOs) in reviewing and developing legislation and regulations related to anti-corruption and money laundering;
- 9- Provide a software system for analyzing the FIU's financial data, monitoring it and integrate FIU's systems and programs in Sana'a and Aden;
- 10- Join the Egmont Group or any global forum for the exchange of information;
- 11- Allocate part of the aid and grants provided by donors to face the humanitarian situation in Yemen for governance and good governance programs with transparent oversight of the expenditure of funds.

III. Assessment of Review Process for Yemen

Sana'a: AWTAD called on the authorities in Sana'a to prepare and publish Yemen's country report for the second review cycle³⁴. During the writing of the initial draft of this report, the SNACC Council issued a decision to form a team to prepare for the preparation of the country report, and to send official letters to the government agencies targeted to select their representatives in the government team and collect data and information to prepare the report. The SNACC Council Chairman stressed the need for CSO's participation in the national team and SNACC's commitment to that³⁵.

Aden: The SNACC in Aden formed a ten-member team to prepare the country report for the second review cycle in July 2019, and on December 10, 2019³⁶, a telephone conference was held for the country review of Yemen's implementation of the second and fifth chapters of the UNCAC with the two reviewing parties (Kiribati and Sri Lanka) and the state party subject to the review (Yemen and secretariat delegates. Both Mr. Konstantin Palikarsky and Mr. Mohamed Charbal³⁷ from UNODC facilitated the country review of Yemen.

Although the report was submitted for review at the 8th session of the CoSP in Abu Dhabi in 2019³⁸, the country review phase has not been completed yet, and the executive summary has not been published on SNACC-Aden's website, nor on UNODC's³⁹. This is due to a significant deficiency in the preparation of the country report, as in February 2022, Sri Lanka and Kiribati sent a list of observations on the Yemen country report, covering Chapters II and V.⁴⁰

It should be noted that the government team formed in Aden consists of only ten members⁴¹. According to Article 21 of the Implementation Review Mechanism (IRM) for the UNCAC, each state party must appoint 15 government experts for the purpose of conducting the review process⁴², which Yemen committed to in preparing the country report for the first review cycle covering Chapters III and IV⁴³. Furthermore, the qualifications and professional accreditations of the team members were not disclosed to verify that they could be classified as government experts, and the national team did not include representatives from relevant government agencies. The institutions that have been excluded are COCA, HATC, NAML&CFT, MoJ, Ministry of Civil Service, Ministry of Finance, Ministry of Industry and Trade, while the National Security

³⁴ AWTAD (September 2021), Letter to the Chair and Members of SNACC Concerning "The Publication of the Complete Report on Yemen's Compliance with UNCAC for Chapters Two and Five" No. (18),

https://drive.google.com/file/d/1_QO28xsCkupR81hu5qOaMNb0le-CwmZh/view?usp=sharing.

³⁵ Interview with Judge Mujahid Ahmed Abdullah - President of SNACC in Sana'a, SNACC Sana'a Headquarters, 2 October 2021.

³⁶ SNACC (July 2019), Sponsored by His Excellency the President of the Republic: Anti-Corruption Commission holds a meeting of an expert group that reviewed the implementation of the Agreement, <https://www.snaccye.org/2018101/1538-bres>, accessed on 14 November 2021.

³⁷ SNACC (December 2019), The First UNCAC Implementation Review Conference, <https://www.snaccye.org/2018101/1548-2019-12-10-20-10-17>, accessed on 15 November 2021.

³⁸ SNACC (December 2019), Yemen Participates. Conference of States Parties to UNCAC, <https://www.snaccye.org/2018101/1551-2019-12-18-07-45-23>.

³⁹ UNODC, Country Profiles: Yemen, <https://www.unodc.org/unodc/en/corruption/country-profile/countryprofile.html#?CountryProfileDetails=%2Funodc%2Fcorruption%2Fcountry-profile%2Fprofiles%2Fyem.html>, accessed on 10 October 2021.

⁴⁰ SNACC (February 2022), The convening of the national expert group on the Supreme National Authority, <https://www.snaccye.org/2018101/1593-2022-02-17-15-07-06>, accessed on 14 November 2021.

⁴¹ UNODC, Country Profiles: Yemen, Second Session: List of Governmental Experts, https://www.unodc.org/documents/treaties/UNCAC/IRG-Experts/English/SecondCycle/Yemen_E.pdf, accessed on 10 October 2021.

⁴² UNODC, IRM - Basic Documents, https://www.unodc.org/documents/treaties/UNCAC/Publications/ReviewMechanism-BasicDocuments/Mechanism_for_the_Review_of_Implementation_-_Basic_Documents_-_A.pdf, accessed on 16 October 2021, p. 8.

⁴³ UNODC, Country Profiles: Yemen, First Session: List of Governmental Experts, https://www.unodc.org/documents/treaties/UNCAC/IRG-Experts/English/FirstCycle/Yemen_E.pdf, accessed on 10 October 2021.

Service and the IRS have been included. NGO participation has been limited to one member representing a human rights organization⁴⁴, and no organization specialized in transparency and anti-corruption has been involved. The private sector was finally involved as well.

This suggests that the government team formed in Aden was not qualified in preparing the country report, which explains the significant delay in the completion of the final report and the failure to publish the executive summary until now.

At the beginning of December 2020, SNACC in Aden held a workshop to review the Rwanda Self-Assessment Checklist, and it is not yet known whether the Rwanda country report has been completed or not. However, no country visit to Rwanda or Indonesia has taken place.

Table 3: Transparency of government and CSO Participation in the UNCAC review process

Did the government disclose information about the country focal point?	no	The details of the focal point have not been published until now on the UNODC website ⁴⁵ , and the team concluded that the focal point for Yemen is the Permanent Ambassador of Yemen in Vienna, Mr. Haitham Shuja.
Was the review schedule published somewhere /publicly known?	no	There is no clear plan for the review process, which began more than two years ago and has not been completed until the completion of this parallel report
Was civil society consulted in the preparation of the self-assessment checklist?	yes	Only the Yemeni Center for Human Rights Studies was consulted, including an academic, but in a governmental capacity.
Was the self-assessment checklist published online or provided to civil society?	no	SNACC Aden did not respond to AWTAD's letter regarding the publication of the report nor the executive summary ⁴⁶ .
Did the government agree to a country visit?	unknown	SNACC did not respond to AWTAD's letter of request for information, and no information was published on the SNACC website in Aden or the media about country visit, with the exception of a telephone meeting with Kiribati and Sri Lanka.
Was a country visit undertaken?	no	In February 2022, Sri Lanka and Kiribati sent comments and inquiries regarding the National Compliance Report prepared by the Aden Group of Governmental Experts. However, they did not undertake a country visit to Yemen to complete the desk review (until mid-May 2022). It is expected that a country visit to Yemen will take place during the coming period ⁴⁷ .
Was civil society invited to provide input to the official reviewers?	unknown	The Yemeni Center for Human Rights Studies was only invited to be a participant in the group of governmental experts, but it is not known if the CSO has been invited to provide input.
Was the private sector invited to provide input to the official reviewers?	unknown	There is no representative of the private sector within the group of government experts, and no information is available about their invitation to participate or to intervene.
Has the government committed to publishing the full country report?	unknown	On December 13, 2020, UNCAC Coalition member Taher AL-Hatef (lead of the team preparing this report) sent two letters to the heads of SNACC in Sana'a and Aden, asking them to sign the Transparency Pledge, and to publish the full country reports for the

⁴⁴ The Yemeni Center for Human Rights Studies (December 2019), World Anti-Corruption Day Workshop, Aden, <https://m.facebook.com/YemenCenterForHumanRightsStudies/posts/2691240387580902/>, accessed on 15 November 2021.

⁴⁵ UNODC (October 2015), Conference of the States Parties to the United Nations Convention against Corruption Sixth session, Competent National Authorities under the United Nations Convention against Corruption, <https://www.unodc.org/documents/treaties/UNCAC/COSP/session6/V1506989e.pdf>.

⁴⁶ See AWTAD (2021), Letter to the Chair and Members of SNACC.

⁴⁷ See SNACC (2022), The convening of the national expert group on the Supreme National Authority.

		first and second review cycles, but they did not respond to his request.
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Access to Information

AWTAD sent official letters requesting information to all targeted parties and requesting personal interviews with officials and specialists, and in some cases a second letter was sent, based on Law No. 13 of 2012 regarding the right to access information. The official bodies that hold information and data archives are the SNACC, FIU, Public Funds Prosecution, COCA and HATC, in addition to other government agencies concerned with enforcing the Articles of Chapters Two and Five, namely the Ministry of Finance, the Ministry of Civil Service, Ministry of Justice (MoJ) and the Ministry of Industry.

The majority of these bodies were committed to publishing their periodic reports and data on their website, but they stopped in recent years, with the exception of the FIU, which still publishes reports and data on a regular basis, but it was late in issuing reports and data from 2020 to mid-March 2022. As for the official bodies and authorities affiliated with the Aden authorities, they are not committed to transparency and the publication of reports and data, although some of them were issued in 2015. Although the FIU is the only party in the government of Aden (targeted in this report) that publishes annual reports since its establishment in 2018, the report team was surprised when it discovered that the annual reports for the years 2018 and 2019 published by the FIU in Aden⁴⁸ are the same as the annual reports issued by the FIU in Sana'a⁴⁹. The only difference is the exclusion of the name of the president of the FIU in Sana'a from the reports issued by the FIU in Aden. This is surprising since cooperation or coordination between them is absolutely forbidden.

The team faced more difficulty in communicating with the targeted parties in the government of Aden, and the same letters were edited to request information and sent through their websites, social networking sites, and mobile phones. The representative of AWTAD at the COSP9 in Sharm El Sheikh in December 2021 delivered an official letter to the President of SNACC at the end of the conference.

The team member, lawyer Abdullah Al-Qudsi, traveled to Aden to deliver some letters and meet the officials there, but the response of government agencies of the Aden authorities was of indifference, and the majority of government officials were not regularly present in the government's headquarters as many of them reside in other countries such as Egypt, Saudi Arabia, and Turkey due to the deteriorating security situation in Aden. Therefore, the team resorted to collecting information from available sources, with verification of its credibility. The team also relied on the archives of AWTAD, especially the activities and issues that the organization was involved with since its founding at the end of 2012.

The team faced many other difficulties in collecting information such as the lack of responses from some government agencies and officials, and the health conditions resulting from the outbreak of the Covid-19 pandemic, which forced the team to stop the review process for more than a month. The Yemeni authorities blocked many websites, whether Yemeni or foreign, but the team was still able to access more than 90% of the targeted information from reliable and multiple sources.

We extend our special thanks to the most responsive institutions and agencies: FIU - Sana'a, NAML&CFT - Sana'a, HATC - Sana'a, COCA - Sana'a, Ministry of Industry and Trade - Sana'a, and SNACC - Sana'a. As for the official bodies that mostly evaded cooperation with the team, they were the following: Public Funds Public Defender - Sana'a, MoJ- Sana'a, Ministry of Finance - Sana'a, and government agencies in Aden. As for SNACC in Aden - their cooperation was superficial.

⁴⁸ FIU, Annual Reports, Aden, <https://fiu-ye.com/>.

⁴⁹ FIU, Annual Reports, Sana'a, <https://www.fiu.gov.ye/index.php/ar/reports/annual-reports>.

IV. Assessment of the Implementation of Chapters II and V Provisions

This chapter analyzes the implementation of the provisions of UNCAC Chapter II on preventive measures and Chapter V on asset recovery in Yemen, through the application of laws, regulations and practices and highlights both good practices and areas for improvement.

Chapter II (Preventive Measures)

Art. 5 – Preventive Anti-Corruption Policies and Practices

Anti-corruption legislation in Yemen						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

Prior to Yemen's signing of the UNCAC, there was no special anti-corruption (AC) legislation in Yemen, but there was a variety of texts in different legislations, as stated in Title IV "Crimes in Public Office" of the Crimes and Penalties Act No. (12) of 1994⁵⁰, in addition to the COCA Act and its amendments to Republican Resolution 39 of 1992⁵¹, but they were not sufficient and did not include all obligations contained in the UNCAC.

Some attempts to pass relevant legislation have even failed and have been completely rejected⁵². After Yemen ratified the UNCAC, it passed Law No. (39) of 2006 on AC⁵³, which represents the main legislative reference for Yemen's compliance with the convention, and its executive regulations issued by Republican Resolution No. (19) of 2010, and before that the Financial Disclosure Act No. (30) of 2006, Law No. (32) of 2007 on Tenders, Auctions and Government Stores, the Right to Information Act No. (13) of 2012, in addition to a set of related legislation that will be mentioned later on in the report.

The laws came into force at the time, and the Committee was formed to review and evaluate national legislation headed by SNACC. The formation of the first committee was approved on February 9, 2009,⁵⁴ and its members include participating legal experts from all relevant authorities. Since 2013, a seat has been added for civil society⁵⁵, which reviews all Yemeni legislation related to combating corruption and preserving public finances and preparing proposals to amend and develop them to suit international agreements and conventions approved by the Republic of Yemen, and in line with the ongoing developments of corruption crimes, especially with the rapid development of information and communication technology.

The committee was suspended in 2015 due to the escalating conflict in Yemen and the scarcity of funding, then reconstituted in 2018 and it still exercises its functions today, and has completed the review and preparation of development projects for five laws⁵⁶ until the end of 2021: Crime and Penalties Act,

⁵⁰ Republican Resolution (12) of 1994 on Crimes and Penalties, https://yemen-nic.info/db/laws_ye/detail.php?ID=11424.

⁵¹ Republican Resolution (39) of 1992 on the Central Organization for Control and Accountability, https://yemen-nic.info/db/laws_ye/detail.php?ID=11385.

⁵² Former Prime Minister Dr. Faraj bin Ghanem (1997-1998) tried to implement a matrix of legislative and executive reforms to combat corruption in Yemen, including issuing a financial disclosure law, but it was met with strong rejection, which forced him to flee Yemen and submit his resignation over the plane after it left Yemeni airspace.

⁵³ Anti-Corruption Law No (39) for 2006, https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Yemen_Anticorruption%20Law_2006_en.pdf.

⁵⁴ SNACC (May 2009), First Periodic Report of 2009 submitted to the President of the Republic and the House of Representatives, <https://snacc.gov.ye/%d8%aa%d9%82%d8%b1%d9%8a%d8%b1-%d8%a5%d9%86%d8%ac%d8%a7%d8%b2-%d8%b9%d9%86-%d8%a7%d9%84%d9%81%d8%aa%d8%b1%d8%a9-%d9%85%d9%86-%d9%8a%d9%86%d8%a7%d9%8a%d8%b1-%d8%a5%d9%84%d9%89-%d9%85%d8%a7%d8%b1%d8%b3/>.

⁵⁵ AWTAD is the civil society delegate in the committee since 2013 until present.

⁵⁶ SNACC (January 2022), Reportage of the launch event of the National Anti-Corruption Strategy 2022-2026, executed by Washa Media for Artistic and Media Production, Ministry of Foreign Affairs hall, Sana'a.

Investment Law, Government Procurement, Bidding and Tenders Act, Law on Public Bodies, Institutions and Companies, and Public Funds Collection Act ⁵⁷.

Deficiencies:

- Yemeni legislation on combating corruption and preserving public finances faces many shortcomings, which many describe as ineffective⁵⁸, and forced the SNACC to form a committee to review and evaluate legislation (mentioned earlier), such as Law No. 6 of 1995 on the procedures for charging and prosecuting the incumbents of the supreme executive branch, which is contrary to international standards regarding anti-corruption⁵⁹.
- There is conflict of legal texts in many laws, for example Law No. 39 of 2006 on AC expanded the preventive functions and disciplines of the Supreme National Anti-Corruption Authority without referring to the repeal of conflicting texts in other laws in many cases such as investigation of cases, although this is the competence of the Public Prosecutor's Office⁶⁰.
- Yemen faces a major dilemma in passing and amending laws in general, related to the problems faced by parliament due to the current conflict. Furthermore, the government is expected to face projects to amend and develop AC laws, and to pass new laws with great opposition in parliament, because the majority of the members of the current parliament are the same who have passed laws in Yemen since its ratification of the UNCAC Agreement⁶¹.

National anti-corruption strategies and policies in Yemen						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

According to paragraphs 1 and 2 of Article 8 of the Yemeni AC Law, one of the most important tasks of the SNACC is to prepare and implement national anti-corruption policies and strategies and to develop mechanisms, plans and programs to implement them.

Yemen has so far launched two anti-corruption strategies: Strategy I⁶² 2010/2014⁶³ and Strategy II 2022/2026⁶⁴, which was produced during the preparation of this report, that AWTAD also participated in, and was launched on January 3, 2022⁶⁵. The outcome of the Comprehensive National Dialogue Conference, held from March 2013 to January 2014, included a wide range of important policies and recommendations on combating corruption in Yemen⁶⁶. The Sana'a authorities launched the "National Vision for building the

⁵⁷ Ibid.

⁵⁸ Sana'a Center for Strategic Studies (November 2018), Beyond the Business-as-Usual Approach: Combating Corruption in Yemen, <https://sanaacenter.org/publications/main-publications/6614>, p. 14.

⁵⁹ Moghram, Dr. Mohammed et al. (2010), Analysis of Yemen's commitments to the International Convention against Corruption, <https://drive.google.com/file/d/1sThr9gHCGSUwpX5rmpBUW9Nt3bhwflev/view?usp=sharing>, p. 40.

⁶⁰ For more: Al-Shawafi, Judge Ramzi - Deputy Prosecutor of The Second Public Funds specialized in corruption cases, Sana'a (December 2015), The impact of shortcomings in anti-corruption legislation on practical reality, https://drive.google.com/file/d/1NO16qE-u8cBygZw8m_M470uZS9Nvpv1U/view?usp=sharing, p. 27.

⁶¹ No full parliamentary elections have been held in Yemen since its approval of UNCAC until now, as will be clarified later on.

⁶² National Anti-Corruption Strategy (January 2022), English translation, [http://www.undp-aciac.org/publications/Strategy%20and%20Action%20Plan%20-%20Yemen%20\(English\).pdf](http://www.undp-aciac.org/publications/Strategy%20and%20Action%20Plan%20-%20Yemen%20(English).pdf).

⁶³ الإستراتيجية الوطنية لمكافحة الفساد، اليمن (عربي), [http://www.undp-aciac.org/publications/Strategy%20and%20Action%20Plan%20-%20Yemen%20\(Arabic\).pdf](http://www.undp-aciac.org/publications/Strategy%20and%20Action%20Plan%20-%20Yemen%20(Arabic).pdf).

⁶⁴ SNACC (2022), National Anti-Corruption Strategy 2022-2026, Sana'a, <https://snacc.gov.ye/wp-content/uploads/2022/03/%D8%A7%D9%84%D8%A7%D8%B3%D8%AA%D8%B1%D8%A7%D8%AA%D9%8A%D8%AC%D9%8A%D8%A9-%D8%A7%D9%84%D9%88%D8%B7%D9%86%D9%8A%D8%A9-%D9%84%D9%85%D9%83%D8%A7%D9%81%D8%AD%D8%A9-%D8%A7%D9%84%D9%81%D8%B3%D8%A7%D8%AF.pdf>.

⁶⁵ SNACC (January 2022), Launch of National Anti-Corruption Strategy in Sana'a, <https://snacc.gov.ye/?ac=3&no=1037&d f=4&t f=0&t=5&lang in=Ar>.

⁶⁶ Republic of Yemen, Comprehensive National Dialogue Conference (January 2014), Outputs, <http://www.pdf-yemen.com/PDF/Democratic/NDC%20Final%20Document.pdf>.

modern Yemeni state 2030" ⁶⁷, which consists of twelve provisions, but the field of censorship and anti-corruption was a subclause and not a major one⁶⁸.

The actual level of implementation of the first strategy was very poor, and according to a comment by the former British ambassador to Yemen, "the existence of a comprehensive strategy seems good on paper and remains the real test in implementation and the proof of this is that Yemen's national anti-corruption strategy (2010-2014) has been implemented only 25% according to the highest estimates"⁶⁹. The main reasons for the failure to implement the first strategy are due to a lack of funding and training in the implementation mechanism, and the failure of all partners to participate in its implementation ⁷⁰.

According to what was planned in the implementation of the first strategy, it is necessary to carry out a periodic review and an annual evaluation in which all partners participate to assess the level of implementation at the level of each component of the strategy, and at the level of the overall framework of the national strategy, but the report writing team did not find any information on SNACC doing so.

The SNACC, COCA and HATC issue annual and periodic reports on their anti-corruption activities, and submit them to the Presidency of the Republic

Good practices:

- There has been a marked development recently in the preparation of national anti-corruption strategies in Yemen, as evidenced by the mechanism by which the last strategy was prepared and launched between 2022 until 2026. The team studied and evaluated previous strategies and assessed the current situation first, introducing participatory preparation and mechanisms of implementation and using 36 recommendations from UNODC, including the guide to preparing national strategies to combat corruption and studying the analysis of the national strategy in other countries⁷¹.

Deficiencies:

- Yemen's anti-corruption public policies are generally indiscriminate and improvised, and the slogan "anti-corruption" is used by all parties in Yemen - without exception - and without serious policies to actually implement them in practice.
- The Aden authorities have not prepared any national anti-corruption policies or strategies from the start of their activities in 2018 until the preparation of this report .

Effective measures and practices to prevent and assess corruption						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

Article 8 of the AC laws defines the tasks and responsibilities of SNACC, including what is mentioned in paragraphs 3, 10 and 13, its role in partnership with the community, in promoting and developing the necessary measures to prevent corruption, modernizing mechanisms and means of combating it, and recovering stolen assets.

⁶⁷ Republic of Yemen (April 2019), Supreme Political Council, Sana'a, National Vision for Building a Modern Yemeni State, <https://yemenvision.gov.ye/%D8%A5%D8%B5%D8%AF%D8%A7%D8%B1%D8%A7%D8%AA/>.

⁶⁸ Al-Hatef, Taher (October 2020), Civil Society Speech at the Launch Ceremony of the Anti-Corruption Training Program at the Ministry of Transport, Sana'a, <https://www.facebook.com/alhatf/posts/3287477464684152>.

⁶⁹ Marriott, Jane - British Ambassador to Yemen (October 2014), It's time to get rid of corruption in Yemen, Article No. 76766074 on a workshop on anti-corruption strategies and methods in Sana'a, <https://blogs.fcdo.gov.uk/ar/janemarriott/2014/10/13/%D8%AD%D8%A7%D9%86-%D8%A7%D9%84%D9%88%D9%82%D8%AA-%D9%84%D9%84%D8%AA%D8%AE%D9%84%D8%B5-%D9%85%D9%86-%D8%A7%D9%84%D9%81%D8%B3%D8%A7%D8%AF/>, accessed on 5 January 2022.

⁷⁰ Interview with Dr. Noman Fairouz - National Expert for the Preparation of the National Anti-Corruption Strategy 2022-2026, SNACC Headquarters, Sana'a, 27 March 2022.

⁷¹ Ibid.

Title III of the AC Act is devoted to AC measures, consisting of three chapters that include legislative measures, community participation and international cooperation, including Articles 20 to 29 and has included many measures that correspond to an acceptable degree to Article 5 of the UNCAC.

According to Articles 4-8, 20, 21, 22 and 23 of the AC Act and Articles 54 and 81 of its Executive Regulations, the SNACC, in contravention of COCA Law, should study and evaluate anti-corruption legislation, regulations and measures in government institutions and the private sector and study and evaluate reports issued by international organizations.

In accordance with Chapter II of Law No. (39) of 1992 on COCA, the supreme audit institution has broad powers to examine, monitor and develop preventive measures, regulations and procedures to reduce corruption in government institutions in addition to reviewing administrative, financial and technical practices.

COCA (whether in Sana'a⁷² or Aden⁷³) prepares and implements periodic plans for field inspections of government institutions and agencies under its control, submits quarterly and annual monthly reports, and refers corruption cases to the judiciary (except for the corruption of ministers, deputy ministers and governors, which are only reported to the President of the Republic⁷⁴) in addition to establishing training and consultative activities with government agencies.

SNACC conducted a study to assess Yemen's compliance with the UNCAC funded by the German Development Agency in 2012 entitled "Analysis of Yemen's Commitments to UNCAC"⁷⁵. During 2021, SNACC in Sana'a took 86 preventive measures to fight corruption in government agencies⁷⁶, and In 2019, the authorities in Sana'a also obligated all government agencies to activate mechanisms and means to receive complaints and reports about corruption incidents⁷⁷, including allocating free contact numbers, pages or applications within their electronic websites (user interface for a web form), and a prevention sector and field inspection teams were established within The Coordination Mechanism of the Oversight Bodies and the Public Prosecution⁷⁸.

Deficiencies:

- There is ambiguity in national legislation on preventive measures and measures, and insufficient clarification of what the most important preventive measures, and what powers are granted to the SNACC in determining what preventive measures it can use, as a result of conflicting powers between oversight bodies and agencies, anti-corruption and public prosecutions.
- The majority of administrative measures and practices in Yemen are still outdated. The attempt to shift towards digitization and the use of modern technological programs is very slow.
- The failure to conduct assessments and analyzes of the risks of corruption, its spread and its effects in Yemen, and the negligence of government regulatory bodies in the field of studies and research in general.

⁷² Republic of Yemen, COCA, Sana'a, <http://coca.gov.ye/>.

⁷³ Republic of Yemen, COCA, Aden, <http://cocaye.org/defaults.php>.

⁷⁴ This exception to Article 11 of the Organ Act is explained by many by the use of the reports of the regulatory bodies by the President of the Republic for the purpose of political blackmail against any government official who may turn to the opposition later on.

⁷⁵ Republic of Yemen (August 2021), The Supreme National Anti-Corruption Authority, harmonizes Yemen's laws with the United Nations Convention against Corruption,

<https://snacc.gov.ye/%d9%85%d9%88%d8%a7%d8%a1%d9%85%d8%a9-%d8%a7%d9%84%d9%82%d9%88%d8%a7%d9%86%d9%8a%d9%86-%d8%a7%d9%84%d9%8a%d9%85%d9%86%d9%8a%d8%a9-%d9%85%d8%b9-%d8%a7%d8%aa%d9%81%d8%a7%d9%82%d9%8a%d8%a9-%d8%a7%d9%84/>.

⁷⁶ SNACC Sana'a (2021), Annual Achievement Report,

https://drive.google.com/file/d/1x_nitlrrC3IL0s7C2NavsUiqV7XS2ujn/view?usp=sharing, accessed on 3 January 2022.

⁷⁷ Al-Thawra newspaper (November 2019), A number of government ministries and institutions allocate free numbers to receive citizens' complaints, Issue 20073, <http://althawrah.ye/archives/599861>, p. 2.

⁷⁸ Interview with Judge Mujahid Abdullah – Chairman of the SNACC Council in Sana'a, SNACC Headquarters, Sana'a, 30 March 2022.

- Conflicting powers between Yemen's oversight and anti-corruption bodies in this area, which leads to poor performance in its compliance with the UNCAC.
- SNACC has not published its periodic and annual reports on its websites to be widely available since 2013, although it is usually referred to at events. According to the president of SNACC in Sana'a he promised to publish annual reports regularly starting in 2022⁷⁹, and the final report for 2021 was published a week before the completion of the initial draft of this report⁸⁰.

Promoting civil society participation in anti-corruption policy-making and implementation						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

In Article 25 of the AC Law, SNACC was obliged to strengthen the contribution and participation of civil society organizations in anti-corruption efforts, and Article 9 of the AC Act allocated one seat in the membership of the SNACC Council for civil society, a seat for the private sector and a seat for women. Furthermore, Yemeni laws allocated seats to represent civil society in the Supreme Authority for the Supervision of Tenders and Bids and in the Yemeni Council for Transparency in The Extractive Industries.

SNACC has taken many steps to implement this commitment by allocating a seat to civil society in the national integrity system and in the Committee for Review, Evaluation and Development of Legislation, and held consultative meetings with civil society organizations and the media and helped establish a coalition of civil society organizations under the auspices of the World Bank⁸¹, involving representatives of civil society in SNACC events, conferences and training courses, and allowing for participation of civil society in the preparation of the Anti-Corruption National Strategy for 2022-2026⁸². The President of the SNACC Council in Sana'a promised that civil society would be a key partner in its implementation⁸³.

Deficiencies:

- Despite what the Yemeni authorities have done to implement this commitment, it does not contribute effectively enough to ensure the role of civil society in AC, the level of representation of civil society in the SNACC Council. The inclusion of civil society in the Committee for the Evaluation and Development of Legislation, the National Integrity System and HATC is very limited, and in some cases does not exceed 5%, which restricts the ability of civil society to bring about a significant change in Yemen's anti-corruption policies and strategies.
- In the preparation of the second National Anti-Corruption Strategy, civil society participation was not sufficient⁸⁴ compared to the large number of government participants and was even ignored in some cases, such as the National Anti-Money Laundering Commission.

International cooperation to develop preventive policies and practices						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓						✓

The third objective of Yemen's AC Law under Article 3 is to "strengthen the principle of cooperation and participation with countries and international and regional organizations in international programs and

⁷⁹ Al-Dhaheeri, Abdullah, broadcaster of Yemen Satellite Channel from Yemen (January 2021), TV interview with Judge Mujahid Ahmed Abdullah, Head of the National High Commission against Corruption, Al-Mashhad Program, Sana'a, <https://www.youtube.com/watch?v=ntUqDKbyiVs>, accessed on 10 January 2022.

⁸⁰ SNACC Sana'a (2021), Annual Achievement Report, https://drive.google.com/file/d/1x_nitlrC3IL0s7C2NavsUiqV7XS2ujn/view?usp=sharing.

⁸¹ The Alliance of Civil Society Organizations Against Corruption was established in 2014 and a financing agreement was signed with the World Bank to launch the project "Strengthening Accountability in Yemen", but the coalition broke apart, and the project was halted due to the escalation of the conflict in Yemen since the end of 2014.

⁸² SNACC (2022), Reportage of the launch event of the National Anti-Corruption Strategy.

⁸³ Interview with Judge Mujahid Ahmed Abdullah, 2 October 2021.

⁸⁴ Interview with Dr. Noman Fairouz, 27 March 2022.

projects aimed at combating corruption". The SNACC's functions - contained in Section 8 of the Anti-Corruption Act - include:

- (8) Representation of the Republic of Yemen in international conferences and forums.
- (9) Coordination and cooperation with states and international, regional and Arab organizations related to the fight against corruption and participation in international programmes aimed at preventing corruption.
- (14) Study and evaluate reports by local, regional and international anti-corruption organizations to gain an understanding of the status of the Republic and take appropriate action.

Yemen has ratified several relevant international and regional agreements such as the UNCAC and UNTOC, as well as regional and international agreements to combat cybercrime. Yemen has joined the following regional and international organizations, alliances and initiatives:

- Arab Network for the Promotion of Integrity and Anti-Corruption.
- International Organization of Higher Financial Control and Accounting Agencies (INTOSAI).
- Arab Group of Higher Financial Control and Accounting Agencies (ARABOSAI).
- Global Initiative for the Recovery of Looted Funds (STAR).
- Arab Forum for The Recovery of Looted Funds.
- Global Transparency in The Extractive Industries Initiative (IEITI).

Yemen has participated in many international events and conferences, including participation in the majority of UNCAC Conferences of the States Parties (CoSP) and many regional and international meetings, conferences and workshops related to anti-corruption, transparency and the recovery of stolen assets and others. For example, the country hosted the second conference of the Arab Network for Promoting Integrity and Combating Corruption, entitled "National Anti-Corruption Strategies and the Role of Those Stakeholders in Activating It" in Sana'a on 27/28 July 2010⁸⁵.

Good practices:

- Yemen has shown some interest in international cooperation with regard to AC and participating in international conferences.

Deficiencies:

- All international organizations, alliances and initiatives cut off communication and cooperation with the headquarters of government bodies and agencies in Sana'a after the adoption of Security Council Resolution 2216⁸⁶, and transferred their headquarters to Aden. This created a big gap in Yemen's ability to develop its policies, practices and tools in the prevention of and fight against corruption, given the lack of capabilities, staff and expertise of the governmental bodies and agencies affiliated with the Aden authorities.
- Yemen's implementation of the recommendations and outcomes of the regional and international events in which it participated in the development of its policies and strategies is very weak, and has not achieved the desired outcome. Yemen has also failed to meet its commitments to some of the international initiatives it has joined, for example: Yemen's membership in the Global EITI Transparency Initiative has been frozen twice and permanently removed in 2017⁸⁷.
- Yemen has not joined some important global networks and initiatives related to transparency, AC and good governance policies and practices. So far it has shown no interest at all in joining the Global Partnership Initiative for Open Government (OGP) and others.

⁸⁵ The Arab Network Enhancing Integrity and Combating Corruption (July 2010), The Second Conference of the Arab Network, Sana'a, <http://www.arabacinet.org/index.php/ar/activities/conferences?layout=edit&id=232>.

⁸⁶ UN Security Council (April 2015), Security Council Resolutions on Yemen, Resolution 2216, <https://undocs.org/ar/S/RES/2216%282015%29>.

⁸⁷ EITI, Yemen, <https://eiti.org/countries/yemen>.

Art. 6 – Preventive Anti-Corruption Body or Bodies

Oversight and anti-corruption agencies and bodies in Yemen and coordination between them						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓					✓

The bodies and agencies specialized in combating corruption and regulatory work in Yemen are divided into: (1) Specialized bodies, namely the Supreme National Anti-Corruption Authority (SNACC), the Central Oversight and Accounting Authority (COCA), the Supreme Authority for The Supervision of Tenders and Bids (HATC), the Office of the Public Defender of Public Funds and its Public Funds Prosecutions; (2) sovereign bodies such the House of Representatives; and (3) specialized bodies and sectors with secondary functions, namely the Public Funds Investigation at the Ministry of Interior, the Judicial Inspectorate (JIB) of the Ministry of Justice (MoJ), and the Judicial Inspection Department of the Attorney-General's Office, the Economic Security and Anti-Corruption Department of the Security and Intelligence service of Sana'a authorities and the National Security Service of the Aden authorities, the Financial Information Collection (FIU) Unit of the Central Bank of Yemen (to be discussed in detail later), the National Committee against Money Laundering and Terrorist Financing (NAML&CFT), the General Authority for Specifications, Standards and Quality Control and Sectors and internal control departments of government institutions and public funds.

According to the laws of all these authorities, it is their prerogative to receive reports and complaints of corruption offences (in accordance with the type of corruption offences specified in their laws). In accordance with AC Law No. (39) of 2006 and its executive regulations, SNACC is the competent supreme government body responsible for preventing corruption. The AC Law included articles and chapters that include everything mentioned in the first paragraph of Article 6 of the UNCAC, and Chapter Two of the second section included the procedures for the formation of SNACC, explaining the number of members of the SNACC Board and the method of electing a president and members of the SNACC Council, the privileges and responsibilities of members, and the conditions for dropping membership, the executive body, the General Secretariat, the administrative staff of the authority and their powers.

The President of SNACC in Sana'a issued Resolution No. 10 for 2019 on the functioning of SNACC⁸⁸, which divided the regulatory structure of the authority into two parts:

- The body of leadership, policy-making and supervision.
- The technical, administrative and financial executive body (General Secretariat).

So far, SNACC members have been formed three times, the first from the period from 2007-2012 and the second from 2013-2018, but four of its members have joined the authorities in Aden and opened the headquarters of the authority there and are still exercising their duties, and the third from 2019 to date, as it was formed by the authorities of Sana'a.

While the rest of the bodies, agencies and sectors (mentioned earlier) have been divided into two (as mentioned earlier), the SNACC of the Aden authorities has also opened a branch in Hadramaut. The national integrity system was established, which brings together all government agencies related to the fight against corruption, including some ministries such as those relating to finance, civil service, justice and legal affairs, as well as the private sector and civil society, with the aim of coordinating efforts to combat corruption, but its activities are usually limited.

The President of the Supreme Political Council (Sana'a authorities) issued Resolution No. 93 for 2020 adopting the coordination mechanism of the regulatory enforcement agencies and the public prosecutor's

⁸⁸ SNACC, Regulations of the Supreme National Anti-Corruption Authority, https://drive.google.com/file/d/124TR8nKEE4c_3jIRJnegcthwLuH93f0D/view?usp=sharing.

office and forming a Joint Coordination Unit to follow up and coordinate the implementation of the responsibilities of the coordination mechanism.⁸⁹.

Yemen filed its UNCAC certification instrument with the Secretary-General of the United Nations on 7 November 2005⁹⁰. Yemeni law covered all of Article 6 and paragraph 13/2 of the UNCAC, including introducing citizens to SNACC and receiving complaints from the public.

Good practices:

- In practice, the SNACC has been active and has received hundreds of reports since its founding, investigating many of them and referring them to the Public Prosecutor's Office, as well as exercising a large part of its functions, responsibilities and legal powers⁹¹, although not as was hoped for. The same is true for the rest of the relevant and earlier mentioned entities.
- SNACC has conducted several awareness programs on measures to prevent corruption in government institutions, but these programs did not include all government institutions targeted, and those most vulnerable to corruption⁹².
- SNACC used to publish its annual and periodic reports on its website regularly until the end of the year 2015, then it stopped publishing in the period from 2016 to 2020, and SNACC in Sana'a published the annual report for the year 2021⁹³.

Deficiencies:

- The multiplicity of government bodies, agencies and sectors working in the field of oversight and anti-corruption resulted in the fragmentation of AC efforts, the absence of comprehensive national legislation, and attempts at coordination and alliances between them were unable to fundamentally solve this problem.
- SNACC in Sana'a is not recognized internationally and is not dealt with by UNODC and the international community as it is among the authorities led by the Ansar Allah group (Houthis), whom the UN Security Council classifies as coming to power through a coup d'état under Security Council Resolution 2216⁹⁴.
- The SNACC in Aden faces a poor legal situation for the following reasons:
 - Three court rulings were issued against it: a preliminary court ruling⁹⁵, an appeal ruling⁹⁶, and a final ruling⁹⁷, all of which invalidate Presidential Decree No. (54) of 2013 forming SNACC members. A copy all those provisions is available in the annex of this report.
 - The members of the SNACC Council have not been re-elected by the Aden authorities so far given that the end of the legal period - set for five years – was in 2018, and no legal measures have been taken to allow its current members to continue to exercise their duties.
 - The number of its members is only four out of eleven according to the law of AC, and due to the lack of a quorum, all the decisions and actions they take are illegal.
- The majority of Yemeni legislation has not yet been updated, although the AC law has been passed. However, the legislative conflict continues to constitute a major shortcoming, according to Article 3 of the COCA Act of 1992. The COCA remains the highest supervisory body in Yemen, which is contrary to

⁸⁹ Saba Net (November 2020), Issuance of a decision approving the coordination mechanism of the oversight bodies and the Public Prosecution, <https://www.saba.ye/ar/news3116217.htm>.

⁹⁰ UNODC (January 2016), 7th session of the Implementation Review Group, Executive Summary: Yemen (in Arabic), <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries/V1600339a.pdf>, p. 1.

⁹¹ SNACC, Reports, <https://snacc.gov.ye/category/%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1/>.

⁹² Ibid.

⁹³ Ibid.

⁹⁴ UN Security Council (2015), Security Council Resolutions on Yemen, Resolution 2216.

⁹⁵ Ministry of Justice, Administrative Court of First Instance of the Secretariat of the Capital (January 2014), Ruling No. 7 of 1435 H in Administrative Case no. 437 of 1434 AH, https://drive.google.com/file/d/1DOX2fyWxuWJz-NyMzHi-FTn_FCTmkJq/view?usp=sharing.

⁹⁶ Ministry of Justice (October 2015), Court of Appeal of Al-Amanat Finance and Capital, 3rd Civil Division, Judgment No. 10 of 1437 H in administrative case No. 455 of 1435 AH, <https://drive.google.com/file/d/1taqv5fRFRGGt5H7zoYuKJWV1vvfl5ZSD/view?usp=sharing>.

⁹⁷ Supreme Court (June 2017), Administrative Appeal Judgment no. 57835-K, https://drive.google.com/file/d/1VJJgcq46U2BR2rSfQ5jc4b6hJ_RCpyWU/view?usp=sharing.

the AC Law, which decided to establish a High Anti-Corruption Body, including its objectives of oversight functions, and there is no explicit provision in the AC Law on the priority of its provisions in case of conflict with any of its articles with other laws.

- Reporting mechanisms for corruption crimes remain outdated and communications and information technology has not been used appropriately by the majority of Yemen's oversight and anti-corruption bodies and agencies.

Independence of Yemen's oversight and anti-corruption bodies						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

In the Yemeni AC Law, clear and explicit provisions of the independence and impartiality of the SNACC and its legal personality - financially, administratively and professionally - in Articles 3/1, 5, 6/a, 15, and 18, state that no person or entity may interfere in its affairs in any way and such interference is a punishable offence in which the case is not statute of limitations. Article 17/b prohibits its employees from engaging in any act or activity directly or indirectly affecting independence and impartiality. Article 9 specifies the conditions and mechanisms for selecting members of the commission as well as granting its members the rank of minister.

COCA has an independent legal personality in accordance with Article 3 of its law, and HATC, public funds prosecutors, and the Financial Information Collection Unit are independent in accordance with their laws. Al-Zwaini, Laila (September 2012)

"The independence of SNACC and COCA suffer from an institutional "flaw" endemic to Yemen: limited independence from the executive, and - it is said - a persistent culture of impunity"⁹⁸.

The crises, popular revolutions and the current conflicts in Yemen have caused the emergence of conflicting local parties and forces, and the accompanying interference (directly or indirectly) in administrative, financial and political affairs - each within the scope of their control - which was strongly reflected on the independence of the control bodies, as well as in the judicial⁹⁹ and security system in Yemen.

Deficiencies:

- Yemeni law did not adequately clarify what independence means and did not establish any effective guarantees and mechanisms to ensure its realization and verification, nor was it within the conditions required in the members of the SNACC to be independent. One of the members of the SNACC for the second session, who is still a member of the SNACC in Aden is the head of the Media Department of the Yemeni Socialist Party. Moreover, one of the members of the SNACC Council elected for the third session in Sana'a was part of the team of lawyers for the former President and Head of the Congress Party "Ali Abdullah Saleh"¹⁰⁰, which is also contrary to the principle of independence.
- The mechanism set out by the AC Law for the selection of SNACC members through the Shura (Consultative Assembly) and Parliament Councils lacks transparency and clarity¹⁰¹, and is exercised

⁹⁸ Al-Zwaini, Laila (September 2012), Rule of Law Quick Scan Yemen: Prospects and Challenges, HiiL Rule of Law Quick Scan Series, The Hague Institute for Innovation of Law, <https://www.hiil.org/wp-content/uploads/2018/09/Rule-of-Law-in-Yemen.pdf>, p. 30.

⁹⁹ The Risk & Compliance Portal (September 2020), Yemen Corruption Report, <https://www.ganintegrity.com/portal/country-profiles/yemen/>.

¹⁰⁰ Progressive Media Center (August 2012), 269 lawyers volunteered to support President Saleh in presidential bombing case including 19 lawyers, <http://www.alealamy.net/news-53380.htm>.

¹⁰¹ Article 9 of the AC Act specified that 11 members should be recommended by secret ballot and not in secret sessions, but the SNACC elections are held in secret sessions of the House of Representatives, and the names of the candidates for nomination, who have been excluded and selected on the initial list are not announced by the Shura Council (Consultative Assembly) and are done in complete secrecy.

selectively, especially for the seat reserved for civil society¹⁰². It does not fit at all with the principle of independence of the SNACC, since political parties own the bulk of the Shura and Parliament, which reflected negatively in the selection of SNACC members and in the intervention of political parties, as occurred in 2013 when the blocs of political parties in parliament differed when the members of the SNACC were elected. The bloc of parties of the joint meeting demanded a share of the members of the SNACC Council equivalent to its share in the Government of National Accord (based on the Gulf Initiative)¹⁰³, Which led to the failure of the election of the SNACC Council through Parliament. Therefore, the President of the Republic at the time intervened and issued a republican decision to form the SNACC, which resulted in judicial rulings that were issued against him and rendering the decision null and void (which was mentioned earlier).

- With regard to administrative and financial independence, Yemeni law did not specify sufficient mechanisms and guarantees to enforce it, which opened the way for the government to weaken the independence of the SNACC. On January 6 2013, the Government of National Accord issued a decision to reduce the influence of the SNACC and prevent the media from publishing any news about it¹⁰⁴, and it also froze the exchange of its operational budget at the Central Bank of Yemen. The SNACC's response was that the government took this decision to evade accusations of corruption¹⁰⁵.
- According to its laws, COCA and HATC are linked to the Presidency of the Republic. While Public Funds Prosecutions are linked to the Attorney General, which in turn is linked to the Supreme Judicial Council. This affects the independence of those entities¹⁰⁶, and there are attempts to amend the laws and fix those gaps but have not succeeded so far.

Availability of the necessary capabilities and qualified staff for oversight and anti-corruption bodies						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

The AC Act contains the following provisions:

- According to Article 6/b, SNACC's headquarters is in the capital Sana'a and branches may be established in the rest of the Republic's governorates if necessary.
- In Article 12/c, the law grants SNACC the power to select its administrative and technical staff with expertise, competence and integrity, in a transparent manner and through competition, in accordance with the criteria specified by the regulation, and the necessity of training and qualifying them in accordance with the text of Article 13.
- Article 18, which is when "the authority has an independent budget that includes one number in the state budget proposed by the head of the authority and follows in its preparation the rules and procedures governing the general budget of the state".

Authorities have granted a restored Ottoman historic building and expanded it as the headquarters of SNACC since its founding in 2007, while the SNACC headquarters in Aden is located in a rental building.

¹⁰² AWTAD (September 2018), Grievance for not accepting our candidate for membership of the Supreme National Anti-Corruption Commission, https://drive.google.com/file/d/1IMMu_wa_x7f2PrJ5LqueuOEwz2ne7T5x/view?usp=sharing.

¹⁰³ Al-Alam News Network (April 2013), Yemeni parliamentarian: Joint meeting disrupts state march, <https://www.alalam.ir/news/1466747/%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86%D9%8A-%D9%8A%D9%85%D9%86%D9%8A-%D8%A7%D9%84%D9%84%D9%82%D8%A7%D8%A1-%D8%A7%D9%84%D9%85%D8%B4%D8%AA%D8%B1%D9%83-%D9%8A%D8%B9%D8%B7%D9%84-%D9%85%D8%B3%D9%8A%D8%B1%D8%A9-%D8%A7%D9%84%D8%AF%D9%88%D9%84%D8%A9>.

¹⁰⁴ Council of Ministers (January 2013), Official memorandum issued by the Prime Minister to the Minister of Information No. Dr. W/22/172, <https://drive.google.com/file/d/16IMY2Ayz0fR5GTEZFWuht1bDGf1ksg-G/view?usp=sharing>.

¹⁰⁵ SNACC (January 2013), Official memorandum issued by the SNACC to the President and Members of Parliament No. 104/1 entitled "The government's decision to stop dealing with SNACC and prevent the broadcasting of its news", <https://drive.google.com/file/d/1wrejs8exsZDCiQwrXQq85F-iyjivAeThg/view?usp=sharing>.

¹⁰⁶ Interview with Mr. Yahya Al-Qamari - COCA Vice President, Device Headquarters, Sana'a, 1 March 2022.

Yemen has provided annual budgets to SNACC since its inception in 2014 amounting to 1095938000 Yemeni riyals¹⁰⁷ (equivalent to \$51 million), and since 2015 has shrunk to low levels, currently only 5% of what it was for SNACC in Sana'a (15,600,000 riyals in 2021, equivalent to \$260,000)¹⁰⁸. While the authorities in Aden provided an annual budget for SNACC, which was transferred to Aden, in 2019 it amounted to 990163000 Yemeni riyals (equivalent to 1650,000 \$)¹⁰⁹. The situation for COCA¹¹⁰, and their annual budget includes the salaries of employees at SNACC and COCA in Sana'a, but on a strange condition of its kind: permanent absence and non-regularity of jobs in Sana'a. Those who did not comply with that requirement were deprived of their monthly salary, whose fate is unknown so far¹¹¹

Deficiencies:

- The area of SNACC headquarters in Sana'a is not enough for its work, and some parts of it stopped being used. However, the headquarters of SNACC in Aden are not government property but are rented, and its location is not safe due to the political and security tension in the city¹¹², which forced the government to leave more than once and caused the closure of the headquarters of SNACC, sometimes ceasing its activity.
- Yemeni law did not specify safe sources of funding, and only financed from the state budget, which has had a negative impact on its operating budgets since 2015 until now.
- SNACC in Sana'a faces a shortage of qualified staff, especially in investigators, which forces it, since its founding, to borrow judges to work for it as investigators from the judiciary¹¹³, while the SNACC in Aden faces a large shortage of staff overall.
- COCA in Sana'a suffers from an aging workforce – about 30% of its employees are supposed to have retired some time ago, and they also suffer from a large shortage of technical staff and a surplus of administrative staff¹¹⁴.
- Salary and wage levels for employees of the basic regulatory bodies and agencies are not commensurate with the nature of their work and their responsibilities, and do not guarantee them and their families a good standard of living.

Art. 7.1 – Public Sector Employment

Efficiency of government employment, promotions and retirement systems						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

According to Articles 28 and 29 of the Constitution of the Republic of Yemen from 2001¹¹⁵, the Yemeni legislator is obliged to create a legal framework for public service, consisting of a set of laws, regulations, and strategies such as the following.

Firstly, Yemen has issued a set of relevant laws:

¹⁰⁷ Ministry of Finance (2014), The Compilation of Tables of the State Budget for Fiscal Year 2014, SNACC, Sana'a, <https://www.mof.gov.ye/file/mowzana/2014/data/c/15.pdf>.

¹⁰⁸ Interview with Engineer Harith Al Omari, SNACC Member in Sana'a, SNACC Headquarters, Sana'a, 29 March 2020.

¹⁰⁹ Ministry of Finance (2019), The Compilation of Tables of the State Budget for Fiscal Year 2019, SNACC, Aden, <https://mof-yemen.net/2019/budget/data/c/s/as.pdf>.

¹¹⁰ In an interview with Mr. Yahya Al-Qamari, Vice President of COCA in Sana'a confirmed that COCA's current operational budget is 10% higher than before 2015.

¹¹¹ Interview with Mr. Mohammed Al Qaanes - President of the Employees and Employment Union at SNACC, SNACC Headquarters, Sana'a, 28 March 2022.

¹¹² UN News (January 2021), Yemen: Fatal airport attack 'potentially amounts to a war crime' – UN envoy, <https://news.un.org/en/story/2021/01/1081242>.

¹¹³ Interview with Mr. Mohammed Al Qaanes, 28 March 2022.

¹¹⁴ Interview with Mr. Yahya Al-Qamari, 1 March 2022.

¹¹⁵ The Constitution of the Republic of Yemen from 1991 and its amendments in 2001, https://www.constituteproject.org/constitution/Yemen_2001?lang=en.

- Law No. 19 of 1991 on the civil service¹¹⁶, and its executive regulations issued by Presidential Decree No. (122) of 1992¹¹⁷, which is the legal framework for the public function in Yemen, which includes the rules of employment, promotions, rights and duties of the employee, and chapter seven is devoted to developing the capabilities of public officials, and their dismissal. The third chapter is devoted to the mechanisms and procedures for evaluating the performance of public officials, and their right to complain about the results of the evaluation and administrative decisions.
- Law No. 1 of 2004 establishing the Civil Service Fund¹¹⁸.
- Republican Resolution No. 25 of 91 on Insurance and Pensions and its amendment by Law No. 1 of 2000¹¹⁹, and its Executive Regulations issued by Republican Decree No. 125 of 1992, which sets out the criteria and procedures for retirement.
- Republican decision of Law No. 8 of 1996 on the determination and amendments of holidays and public holidays¹²⁰.
- Prime Minister's Decision No. 149 for 2007 on the system of appointment to the public service and its executive regulations¹²¹, which sets the criteria and procedures for appointment to the public service for the first time, and the classification of its career levels.

Secondly, the Yemeni AC law included provisions on these articles:

- Article 21 whereby SNACC studies, evaluates and proposes the development of recruitment systems and submits them to the competent authorities for their application, in order to achieve the principles of competence, merit, integrity and transparency and prevent conflict of interest in the public service, measures to select and operate public office positions, and all matters related to performance, career conduct and disciplinary measures.
- Article 30 of Corruption Offences No. 2 states that offences in the public service is provided for in the Crimes and Penalties Act, and Article 10 concerns the exploitation of the job for personal benefits and gain.

The Ministry of Service and Insurance in accordance with Yemeni law is the government authority authorized to enforce the law with regard to public employment. Since Yemen signed the UNCAC, the ministry has undertaken the project of modernizing the public administration and the development of civil service in Yemen, funded by the World Bank and the International Monetary Fund¹²², which included a wide range of steps and programs to develop and update its records, systems and tools, to activate sufficient measures to repair the major imbalances as a result of widespread administrative corruption and its long-standing reliance on outdated tools in most of its businesses and systems¹²³. However, the results were somewhat unsatisfactory, and the risk to development outcomes was significant¹²⁴.

¹¹⁶ Civil Service Act (No. 19 of 1991),

http://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=43296&p_country=YEM&p_count=97&p_classification=22.10&p_classcount=3.

¹¹⁷ Executive Regulations of the Civil Service Law, http://agoyemen.net/lib_details.php?id=149.

¹¹⁸ Law No. 1 of 2004 on the establishment of the Civil Service Fund, https://yemen-nic.info/db/laws_ye/detail.php?ID=11834.

¹¹⁹ Republican Decree of Law No. 1 of 2000, https://yemen-nic.info/db/laws_ye/detail.php?ID=11658.

¹²⁰ Republican Decree of the Law No. 8 of 1996 under Law No. 42 of 1997, https://yemen-nic.info/db/laws_ye/detail.php?ID=11476.

¹²¹ Attorney General's Office, Prime Minister's Decision No. 149 of 2007, http://agoyemen.net/lib_details.php?id=249.

¹²² The World Bank (June 2002), Civil Service Reform: Strengthening World Bank and IMF Collaboration, <https://www.elibrary.imf.org/view/book/9780821350959/9780821350959.xml?rskey=J185ko&result=1>, p. 83- 85.

¹²³ For more: Shamsan, Nabil (June 2004), Experience of reforming and modernizing the public administration system in the Republic of Yemen, Arab Organization for Administrative Development of the Arab League, The Second Arab Forum for the Modernization of Public Sectors in the Arab World, Manama, Bahrain, <https://yemen-nic.info/upload/iblock/29c1126d55a5da01f53a3f8947ef5621.pdf>.

¹²⁴ The World Bank (December 2010), Implementation Achievement Report and Results on the Adoption of 22.4 Million Special Drawing Rights Units for the Republic of Yemen for the Civil Service Modernization Project, <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/206391468340752501/text>, accessed on 6 June 2022.

In the past three years, the Government of Sana'a has launched a campaign to clean up payrolls of fictitious, duplicate and unemployed names¹²⁵. Many incidents of corruption in the access to public office in Yemen have been uncovered over the past two decades, including pressures by political, tribal and security parties¹²⁶. Due to the current conflict and the multiplicity of conflicting ruling authorities in Yemen, it has resulted in widespread changes in the public service and wholesale violations of recruitment procedures and standards in the majority of government institutions and agencies, largely in security¹²⁷. The war resulted in the division of the civil service system in Yemen.

During the past five years, the Sana'a authorities have enforced a wide range of administrative penalties (as part of the payroll cleaning campaign), including the dismissal of thousands of public employees who have left work, a large part of whom left their jobs and migrated to other areas because of the war, and they were unable to return. The government of Aden pays the salaries of those who are in its areas of control¹²⁸. The report team did not find any official statistics or reports on the implementation by the Ministry of Civil Service of regular and periodic performance appraisal programs and plans for public employees.

Good practices:

- The Yemeni government has made a slight improvement in their compliance with this article since their ratification of the UNCAC and projects are currently being prepared for legal amendments to civil service laws and regulations by the Government of Sana'a, aimed at repairing its major shortcomings.
- Based on speeches from SNACC, a decision was issued by the Head of Government of Sana'a No. (.ء ج./60/1829) on November 25, 2011 to all state institutions to prepare codes of conduct, and during 2021, SNACC supervised and reviewed 35 functional codes of conduct, SNACC issued 15 directives and comments regarding professional conduct in these agencies, and SNACC prepared a guide to train those concerned in state institutions to prepare codes of professional conduct and hold 7 lectures and training seminars on it¹²⁹.
- During the past five years, the Sana'a authorities have enforced a wide range of administrative penalties (within the payroll cleaning campaign), including the dismissal of thousands of interrupted public employees from work or due to non-compliance with standards of conduct, on failure to perform, etc.

Deficiencies:

- Yemen's legislation in this area is still outdated, and the significant imbalances it suffers have not been corrected, in line with the UNCAC¹³⁰, including the absence of a law on administrative disputes, while the complete shift towards digital systems and electronic software has not been completed.
- Overlapping powers and responsibilities in recruitment and appointment to positions, especially after the transition to the local authority system in 2004, in addition to the lack of an effective coordination mechanism between the Ministries of Finance and the Civil Service and government agencies enjoying financial and administrative independence.
- A large number of government institutions and companies (including the Central Bank of Yemen) are not subject to the powers of the Ministry of Civil Service, either in accordance with its laws (e.g., Agricultural Promotion Fund, Road Maintenance Fund, Ministry of Endowments, etc.), or for other political and security factors (Ministries of Defense, Interior and Intelligence Agencies). This has resulted in the

¹²⁵ Saba Net (November 2021), Civil service issues circular on speedy termination of double employment cases, <https://www.saba.ye/ar/news3163367.htm>.

¹²⁶ For more: Suhail Satellite Channel (January 2013), TV Interview with The Minister of Civil Service and Insurance of the Government of National Accord, Frankly Program, <https://www.youtube.com/watch?v=Onsq0R2SVoQ&t=166s>.

¹²⁷ Sana'a Center for Strategic Studies (March 2019), Economic Confidence-Building Measures — Civil Servant Salaries, Rethinking Yemen's Economy, https://devchampions.org/publications/policy-brief/Inflated_Beyond_Fiscal_Capacity/.

¹²⁸ Ministry of Civil Service (December 2021), Circular No. (13) of 2021 regarding instructions and controls necessary to manage the affairs of displaced employees, Aden, <https://www.aden-tm.net/UploadFiles/2021/Dec/12/83ace32b-7aa4-4dea-8422-97f9266290fe.jpg>.

¹²⁹ SNACC Sana'a (2021), Annual Achievement Report.

¹³⁰ Ibid.

duplicity of posts, the spread of fictitious jobs in very large numbers and job inflation¹³¹. During the period from 1990 to 2003, the number of public officials in Yemen increased from 191,000 to 440,000. This is an increase of 140%¹³², and the number continued to rise at a fast pace.

- Yemeni legislation is devoid of any provisions that take into account the individual excellence of employees based on their type of specialization or the demand for the skill possessed by the employee¹³³.
- Yemeni legislation does not explicitly state the right of job applicants to file a grievance or file complaints if they are not accepted. However, the Ministry of Civil Service and its branches in the governorates had put in place mechanisms for this through the formation of grievance committees. However, the report team did not reach any information or statistics on the results of the work of those committees¹³⁴.
- The report team did not find any statistics or official reports on the implementation by the Ministry of Civil Service of regular and periodic performance appraisal programs and plans for public officials.

Wage and salary system in Yemen						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓				✓		

Title III of the Civil Service Act is dedicated to Yemen's salary and wage system. Yemen passed Law No. 43 of 2005 on the system of jobs, wages and salaries¹³⁵.

The first¹³⁶ and second¹³⁷ phases of the National Wage and Salary Strategy have been implemented, which increased the salaries of public sector employees more than once, especially by the Government of Aden in the past five years, in addition to paying annual allowances for a limited period. The Government of Sana'a has continued to regularly pay the salaries to all government employees in Yemen, and has stopped regularly paying monthly salaries to all government employees in the majority of government agencies and institutions located in its areas of control since August 2016. It has not yet been able to pay approximately 75% of the monthly salaries due, while all salaries and wages of senior government officials and administrative leaders (from the level of minister and above, including members of the Houses of Representatives and Shura)¹³⁸ are regularly paid, as well as the Central Bank of Yemen and some revenue authorities.

The Government of Aden has difficulty in regularly paying the salaries of a large part of government employees in its areas of control, while the salaries of all senior government officials and administrative leaders are paid regularly and disproportionately in U.S. dollars¹³⁹, sometimes more than their counterparts in rich countries¹⁴⁰.

¹³¹ Suhail Satellite Channel (2013), TV Interview with The Minister of Civil Service and Insurance of the Government of National Accord.

¹³² See Shamsan, Nabil (2004), Experience of reforming and modernizing the public administration system in the Republic of Yemen, p. 7.

¹³³ See Muhmit, Dr. Mohammed et al. (2010), Analysis of Yemen's commitments to the International Convention against Corruption, p. 70-71.

¹³⁴ Akhbar Al-Youm (May 2011), Director-General of the Civil Service Office in Aden Governorate Samira Aqrabi for "Akhbar Al-Youm": Announcing more than (8000) job levels in the governorate and forming a committee to receive grievances, https://akhbaralyom-ye.net/news_details.php?sid=39749, accessed on 20 May 2022.

¹³⁵ Law No. 43 of 2005, https://yemen-nic.info/db/laws_ye/detail.php?ID=18812.

¹³⁶ Republic of Yemen, Ministry of Civil Service and Insurance, https://mocsi.gov.ye/PagesContents/Pg_Table.aspx?MENU_ID=90&?tbID=STRATEGYS&?CONT_TYPE=3&?SUBFD_ID=1.

¹³⁷ Ibid.

¹³⁸ Mrs. Noor Baabad (adviser to the team preparing this report) confirmed the validity of this information, as she is currently a member of the Shura Council (Consultative Assembly) in Sana'a, and regularly receives a salary of nearly one million Yemeni riyals per month.

¹³⁹ Alharf28 (August 2018), Mutual accusations between central bank officials and the governor receive two salaries worth \$55,000 per month, <https://alharf28.com/p-10399>, accessed on 1 June 2022.

¹⁴⁰ Central Bank of Yemen – Aden (2017), An official letter to the President of the Republic regarding "Determining the salary of the Governor of the Central Bank of Yemen and his deputy", No. 294/CBY/2017, <https://drive.google.com/file/d/1wF30WPFcU46kEMnoBVGPHIZNGW15UDw/view?usp=sharing>; Alharf28 (August

Deficiencies:

- Salaries and wages for public officials in Yemen have been very low over the last three decades, and the minimum wage after the implementation of the National Salary and Wage Strategy in 2005 was approximately \$100 per month¹⁴¹. Its purchasing power has declined strongly since 2015 and decreased as a result of the deterioration in the exchange rates of the national currency, especially in areas controlled by the Government of Aden. The average salary is currently equivalent to \$100 per month in areas controlled by the Government of Sana'a and \$50 in areas controlled by the Government of Aden¹⁴².
- The lack of justice in the evaluation of salaries and wages for public officials in Yemen, whether between government agencies and institutions or within the same entity¹⁴³. The salary of administrative staff at the rank of minister is more than 1 million Yemeni riyals per month (equivalent to 1667 US dollars on March 31, 2022 in Sana'a), regardless of academic qualification, while the salary of a government employee with a bachelor's degree in the same ministry does not exceed 60,000 Yemeni riyals (i.e., the equivalent of \$100 in the areas under the control of the Sana'a government, or \$50 in the areas under the control of the Aden government).

Training and job qualification						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

Chapter II of Title VII of the Civil Service Act has been allocated for training and rehabilitation as an important and mandatory part of the employee's service. Article 11 Paragraph 3 of the Civil Service Act, imposed on all government agencies, establishes a Training and Rehabilitation Unit that will exercise training and requires identification, training, planning and rehabilitation within mandatory procedures for administrative development and the development of public service. According to Section b of Article 21 of the AC Act, one of the tasks of the SNACC is to strengthen selection, qualification and training systems for public positions most vulnerable to corruption to ensure good performance.

The National Institute of Administrative Sciences was established in 1963 and is an academy specialized in developing administrative capabilities and cadres, and one of its most important functions is the training and qualification of employees of government agencies in Yemen. Many international donors, such as the United Nations, the World Bank and international organizations have provided financial and logistical grants to training and rehabilitation programmes for public officials in Yemen over the past two decades. Since its establishment, SNACC has established many programs to rehabilitate and train government agency employees in the field of transparency and anti-corruption. During the last three years, it has implemented intensive programs to train the employees of the Ministry of Transport and Police in Sana'a, in addition to specialized government training institutes such as the Financial Institute of the Ministry of Finance, the Customs Institute of the Customs Service and the Diplomatic Institute of the Ministry of Foreign Affairs and others. COCA and HATC have implemented many training courses and programs for government employees as well¹⁴⁴.

Deficiencies:

2018), Mutual accusations between central bank officials and the governor receive two salaries worth \$55,000 per month, Aden, <https://alharf28.com/p-10399>, accessed on 1 June 2022.

¹⁴¹ International Labor Organization (October 2009), Labor inspection audit - joint outcome on labor inspection, Technical Memorandum: Yemen, https://www.ilo.org/global/topics/labour-administration-inspection/resources-library/publications/WCMS_240172/lang-en/index.htm, p. 3.

¹⁴² More: Sana'a Center for Strategic Studies (September 2019), Inflated Beyond Fiscal Capacity: The Need to Reform the Public Sector Wage Bill, <https://sanaacenter.org/publications/main-publications/8102>, accessed 3 June 2022.

¹⁴³ More: Sana'a Center for Strategic Studies (2019), Economic Confidence Building Measures – Civil Servant Salaries, <https://sanaacenter.org/ar/publications-all/main-publications-ar/6244>, accessed on 6 June 2022.

¹⁴⁴ Interview with Mr. Yahya Al-Qamari, 1 March 2022.

- The majority of government training and rehabilitation centers are centralized and are located only in Sana'a. It suffers from a lack of development of its capabilities, systems and training programs, especially in the field of virtual education.
- The principle of mandatory training and rehabilitation has not been applied to the vast majority of government employees in Yemen.

Art. 7.3 – Political Financing

Running for election and political financing						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓			✓			

Yemen passed the General Elections and Referendum Act and its amendments by Law No. 13 of 2001 and its executive regulations issued by the President under No. 11 of 2002, which regulates and defines the conditions and procedures for running for office for the House of Representatives, the High Committee for Elections and Referenda, and for presidential and local elections. Article 25 of the executive regulations of popular and foreign bodies allowed control over the conduct of the electoral process and national referenda. In addition to texts in the Yemeni Constitution, the Local Authority Act, the SNACC Act and the HATC Act, which specify the conditions that must be met to run for president and for public functions is covered by these laws.

With regard to political financing, Article 40 of Yemen's Electoral Law stipulates that "it prohibits spending on electoral advertising from public money or from the budget of ministries, institutions, companies and public bodies or from external support, as well as the use of public institutions and facilities for electoral advertising." The Elections Law imposed some penalties on any political party or organization whose members obstructed the electoral process, which led to its postponement or cancellation (Article 130) and a penalty of not more than one year's imprisonment for any person who harnessed the state's capabilities, resources, devices, mechanisms and equipment for the benefit of any party or organization, politician or candidate, directly or indirectly (Article 144). Law No. 66 of 1991 on political parties and organizations¹⁴⁵ imposed on political parties a set of rules regarding the financial affairs of political parties and organizations. Article 17 specified what funding resources (permitted and not allowed) for political parties were provided, and Article 25 granted powers to the High Electoral and Referenda Commission to review and inspect accounting records, documents, revenues and bank for political parties and organizations. With regard to penalties, Article 27 stipulates that: "The funds of the party or political organization are considered public funds, and the provisions of the Penal Code apply to it." The Financial Disclosure Act requires anyone who holds public office to submit their asset declarations to the SNACC, while the President and members of the SNACC submit their asset declarations to the Speaker of the House of Representatives.

The High Electoral and Referendum Commission was established¹⁴⁶, which granted wide powers to manage, supervise and monitor elections and referenda, and which exercises its powers to monitor political parties and organizations. However, no irregularities in the political financing of any political party have been revealed so far.

Since Yemen signed the UNCAC, no local elections or full parliamentary elections have been held so far, and the last free and fair parliamentary elections were held in 2003. Since then, there have been partial elections that are not free and fair for vacant seats, the last of which was in 2019. The authorities in Sana'a held partial elections for 35 constituencies, but the authorities in Aden did not recognize them. After Yemen ratified the UNCAC, only one presidential election was held in 2012¹⁴⁷, but only one candidate ran and so it was not competitive (based on the Gulf initiative to resolve the Yemeni crisis), and was boycotted by many.

¹⁴⁵ Law No. 66 of 1991 on political parties and organizations, https://yemen-nic.info/db/laws_ye/detail.php?ID=11337.

¹⁴⁶ The official website of the Supreme Committee for Election and Referendum, <http://scer.gov.ye/>.

¹⁴⁷ Supreme Committee for Election and Referendum (2012), Early Presidential Election Report, http://scer.gov.ye/uploads/report_of_2012.pdf.

The electronic electoral register project was launched in May 2014, and the pilot phase was carried out in the 10th District of the Capital Secretariat, opening the way for civil society organizations to participate in community oversight¹⁴⁸.

The report team did not find any information about any sanctions or penalties that have been applied for violating the rules and regulations in place and applicable to political candidates and political parties in Yemen since the ratification of UNCAC, with the exception of one case of financial violations committed by employees of the Supreme Electoral Commission and its branches in the governorates¹⁴⁹, which was referred to the Public Prosecution. There is no information on the outcome of the trial.

In 2014, Yemeni President Abed Rabbo Mansour Hadi issued directives freezing all assets of the General People's Congress Party and preventing all official and private banks inside Yemen from cashing any cheques on behalf of the Congress Party unless they were signed by President Hadi personally and under his supervision¹⁵⁰. Former President Ali Abdullah Saleh acknowledged that the President of the Republic has frozen nearly \$500 million to 600 million of General People's Congress Party that was a deposit at the Central Bank of Yemen. He also admitted that it originated from donations from foreign sister countries¹⁵¹, which is a direct violation of Article 40 of the General Elections and Referendum Act, and Paragraph d of Article 17 of the Political Parties and Organizations Act, which prohibits political financing from non-Yemeni foreign parties. Nevertheless, the Administrative Court in Sana'a issued a binding decision at the beginning of 2015 to issue bank checks and funds of the frozen General People's Congress Party by President Abd Rabbo Mansour Hadi¹⁵², completely ignoring the confession of the then President of the Congress Party, Ali Abdullah Saleh, that the sources of these funds were contrary to the laws in force, clearly indicating Yemen's non-compliance with law enforcement and enforcement in this article.

Deficiencies:

- Election laws and legislation in Yemen are outdated and have not been updated after the ratification of the UNCAC and do not include minimum compliance. All conditions and criteria for candidates running for elections in Yemen did not include explicit and clear provisions regarding involvement in corruption crimes, and there are no legal provisions requiring transparency, whether in election procedures or in political financing and associated expenses, except to provide equal government support to the presidential candidates.
- Yemen's AC law contained no reference to transparency of political financing. Regulatory bodies have not been given any powers to control and investigate corruption offences related to political financing and expenditures.
- Yemen's electoral systems are still outdated, and the electronic register project has not yet been enforced.
- The powers granted to popular and civil society organizations oversight are limited, and have not included oversight over the sources and expenditures of political financing¹⁵³ as they do not allow them to access any information related to funding sources and expenditures for candidates and political parties.

¹⁴⁸ AWTAD participated in the popular control of the pilot phase of the electronic registration and launched its report: [https://www.facebook.com/otadorg/posts/716822645050913?_cft__\[0\]=AZW7PhcebnHlzKIQSm4STVD9v2OQhle5rvGZ7qZsEk8y_Slqaf356XdT0h_XDRs6dMPSjnjTNnfqNKW7HGGBs8cQwSirEdNZHBVW_A9o1Vbd4knhMrPlpJxMRNzIsK2jD-8&_tn=%2CO%2CP-R](https://www.facebook.com/otadorg/posts/716822645050913?_cft__[0]=AZW7PhcebnHlzKIQSm4STVD9v2OQhle5rvGZ7qZsEk8y_Slqaf356XdT0h_XDRs6dMPSjnjTNnfqNKW7HGGBs8cQwSirEdNZHBVW_A9o1Vbd4knhMrPlpJxMRNzIsK2jD-8&_tn=%2CO%2CP-R).

¹⁴⁹ Supreme Committee for Election and Referendum (April 2013), The Supreme Elections Committee decides to refer the perpetrators of financial violations to the Public Prosecution, <http://scer.gov.ye/ar-news.aspx?id=237>, accessed on 22 May 2022.

¹⁵⁰ BBC News Arabic (November 2014), Yemeni President Freezes the Balances of the Congress Party headed by Saleh, https://www.bbc.com/arabic/middleeast/2014/11/141113_yemen, accessed on 2 January 2022.

¹⁵¹ Yemen Today (January 2014), Leader Ali Abdullah Saleh's interview with Yemen Today, https://www.youtube.com/watch?v=KWebkS5AO_c.

¹⁵² Shahara Net (January 2015), Yemeni court overturns Hadi's decisions and obliges central bank to cash Congress party checks, <http://www.shaharah.net/?p=22551>, accessed on 2 January 2020.

¹⁵³ Supreme Committee for Election and Referendum, Guide to participation in the review and control of the conduct of electoral processes and referenda, <http://scer.gov.ye/uploads/0001.pdf>.

Researchers and activists in Yemen are very concerned about transparency in funding politics in Yemen, especially after the peaceful youth revolution (intifada) of 2011¹⁵⁴.

Art. 7, 8 and 12 – Codes of Conduct, Conflicts of Interest and Asset Declarations

Appointment to public office and positions most vulnerable to corruption						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓				✓		

The Decision No. 149 for 2007 (on the system of appointment to the public office) of the Prime Minister included: setting the conditions and procedures for appointment to senior and supervisory positions and classifying their levels of employment. Paragraphs a and b of Article 21 of the AC Act stipulate that one of the tasks of SNACC is to study, evaluate and propose the development of recruitment systems and to submit them to the competent authorities in order to promote the principle of competence and merit in holding public office, and to strengthen the systems of selection, qualification and training for public positions most vulnerable to corruption.

Yemen issued Law No. 31 of 2009 on job rotation. Law No. 6 of 1995 was issued regarding “procedures for accusing and prosecuting senior officials of the supreme executive authority”¹⁵⁵, which set out a set of conditions and procedures to be met to bring charges and prosecute public officials of the rank of undersecretary and above for a range of crimes including corruption offences. The Ministry of Civil Service issues fatwas to candidates in public office before the appointment decisions are made, but to a limited extent. The process of job rotation of government positions and those most vulnerable to corruption is underdeveloped and some government agencies are somewhat committed to it, such as the judiciary. Since its issuance in 1995, no corruption charges or trials have yet been brought against any of the categories covered by Law No. 6 of 1995, in accordance with the procedures set out by this Act.

Deficiencies:

- Yemeni legislation does not have special criteria for employment and appointment to public office for positions that are most vulnerable to corruption.
- Successive Yemeni authorities have failed to implement laws on public office, particularly the Functional Recycling Law, for many reasons such as political and tribal interventions, mediation and quotas for public office, and the spread of the phenomenon of succession to public office, which was one of the main motives for the youth revolution in Yemen in February 2011.
- In all government agencies, the supervisory and internal inspection officials are chosen and appointed by the leadership of the same entity, which contradicts the foundations of supervisory work that requires independence and the non-interference in the appointment of supervisory officials in the same entity.
- The Law on The Procedures for Charging and Prosecuting the Incumbents of the Supreme Executive Branch is the biggest obstacle to combating corruption in the public service before the bodies and agencies of oversight and combating corruption and the judiciary¹⁵⁶. It enforces a set of restrictions, which does not allow the indictment and trial of senior government officials in corruption cases. Despite repeated promises by the successive Yemeni authorities and demands by the majority of activists and civil society organizations to abolish it, it is still in force until now.

¹⁵⁴ Yemen Organization for Promoting Integrity (July 2013), Towards Transparency in Political Finance in Yemen, <http://opiyemen.org/en/attachments/article/127/Towards%20Transparency%20in%20Political%20Finance%20in%20Yemen.pdf>, p. 79.

¹⁵⁵ Law No. 6 of 1995, https://yemen-nic.info/db/laws_ye/detail.php?ID=11440.

¹⁵⁶ SNACC (October 2018), Head of Anti-Corruption Commission at Al-Ayyam Newspaper and Website: Senior Officials Trial Law Hinders Our Mission, <https://www.snaccye.org/2018101/30-20130>.

Measures to assess, transparency and prevent conflicts of interest in the public service						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

According to Article 21 of the AC Act, one of the functions of the SNACC is:

- Promote the principle of transparency in the public service and prevent conflicts of interest between the public service and its administrators, with controls and time limits set after the end of the public servant's service to prevent the person from engaging in professional or commercial activities or joining the private sector if it is directly related to public functions to achieve illicit personal gains.
- Develop systems aimed at demonstrating proper and supervising performance and conduct for the public service.
- Strengthen and activate administrative disciplinary measures to prevent the exploitation of the public function to achieve illicit personal gains.

Article 20 Paragraph a of the AC Act stipulates that it is the task of the SNACC in coordination with the competent authorities to study, evaluate and propose the development of punitive legislation relating to corruption offences in procedural and substantive terms to keep pace with UNCAC provisions, and to submit them to the House of Representatives for discussion and approval in accordance with constitutional procedures. In Yemeni legislation, there are provisions prohibiting the employment of public or elected positions in any other job, profession or private work that may constitute a conflict of interest, as in Articles 118 and 136 of the Yemeni Constitution of 2001 (with regard to the President of the Republic, the President and members of the Government), Article 17/a of the AC Act (for the President and Members of the SNACC) and Section 81 of the Judiciary Act No. 1 of 1991 (for judges), and Section 42/a of the Executive Regulations of the Law Tenders, Auctions and Government Warehouses, Articles 159 and 170) of the Crimes and Penalties Act, which criminalizes the use of influence in the public service for special interests, Article 29 of Law No. 19 of 1991 on the Executive Regulations of the Civil Service Act, as well as in Articles 51, 52, 65 and 97 of the Government Tenders and Bidding Act No. 23 of 2007, and Articles 23, 24 and 25 of COCA law. Law No. 30 of 2006 on the Recognition of Financial Disclosure aims to disclose the personal benefits and property of employees in public office and those most vulnerable to corruption. The Prime Minister's Decision No. 304 of 2012 issues the Code on the Principles of Good Governance in the Public Service¹⁵⁷. The Prime Minister's Decision No. 27 of 1998 publishes the List of Sanctions and Administrative Offences¹⁵⁸. Chapter Nine of the Civil Service Law is devoted to investigation and administrative discipline.

Since Yemen's signing of the UNCAC, the legislation and regulations in line with this article have not been updated and developed to achieve effective compliance. From 2007 to 31 December 2021, SNACC received 35,574 financial disclosure statements, of which 2,228 were made during 2021 and 3 measures were taken regarding financial disclosure returns¹⁵⁹. From 2010 to 2017, 1,600 evaders were referred to the Public Funds Prosecution. Some financial disclosures have been reviewed and some referred for trial¹⁶⁰. The SNACC in Sana'a seeks to establish a mechanism to verify the validity of the declarations, including the implementation of a network link with commercial banks and related entities, primarily the General Authority for Land.

The Code on the Principles of Good Governance in the Public Service (issued by the Prime Minister in 2012) was not implemented, and its issuance was intended only to convince donors and the international community that the Government of National Accord was interested in combating corruption in the public service with the aim to obtain more grants and assistance¹⁶¹.

¹⁵⁷ National Information Centre (November 2012), The Prime Minister's decision to issue the Code on the Principles of Good Governance in the Public Service, <https://yemen-nic.info/news/detail.php?ID=43060>.

¹⁵⁸ Prime minister, (April 1998), Ministerial Decision No. 27 of 1998 on the List of Sanctions and Administrative Violations, https://yemenlaws.blogspot.com/2012/08/27-1998.html?fbclid=IwAR1oTYJN12jO1xMu5CGBI0IuP5dNjc0lo2DTEFzvnIJ5l_QlkeyGxftpB3xE.

¹⁵⁹ SNACC Sana'a (2021), Annual Achievement Report.

¹⁶⁰ Interview with Mr. Mohammed Al Qaanes, 28 March 2022.

¹⁶¹ Interview with Mr. Yahya Al-Qamari, 1 March 2022.

Performance appraisal programs for public officials in Yemen are very limited and rare. In 2021, the Ministry of Civil Service in Sana'a announced the launch of the "Efficiency Measurement" project for human resource leaders¹⁶², but at the end of March 2022 it conducted a field visit to evaluate the performance of human resource managers in only 25 government agencies¹⁶³.

AWTAD filed a complaint with the Attorney General with a Memorandum issued No. 14 dated February 18 2017 against 42 ministers in the Government of Sana'a for not submitting their declarations of financial liability within the legally specified period, and the case was referred to the Public Prosecutor's Office under No. 73 of 18 February 2017, but no penalties were taken against them, and no response was received to explain the reasons behind this.

Deficiencies:

- Yemen has not yet passed a comprehensive law to prevent conflicts of interest. Current legislation is very limited, and there is no specialized government body for this function. The AC Law did not give the SNACC clear powers to do so and limited it only to the preparation of reports and proposals.
- There is still a significant deficiency in Yemeni legislation to reduce widespread corruption in public office, so far there is no law to criminalize gifts and donations to public officials.
- There is still a lack of compliance with the Financial Disclosure Law from government¹⁶⁴ and political¹⁶⁵ leaders, and there are many shortcomings in the law such as exaggerated secrecy, insufficient sanctions and demands for reform.
- So far, no sanctions or disciplinary measures have been implemented for not complying with the filing of financial disclosure declarations in Yemen.

Art. 8.4 and 13.2 - Reporting Mechanisms and Whistleblower Protection

Reporting corruption offences						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

In the Yemeni AC Law:

- According to the text of Articles 24 and 44, every person, public official or government agency aware of a corruption offense must report it to the SNACC or the competent authority with the relevant information, and Article 41 imposes sanctions such as imprisonment of not more than five years or a fine of not more than 5 million riyals (equivalent to \$25,000 at the time of the issuance of the 2006 general law, and equivalent on March 31, 2022 = in Sana'a \$8305 in Sana'a, and \$4081 in Aden) for those who violate the law.
- SNACC receives cases of corruption offenses by various means, whether in-person, fax, telephone or e-mail¹⁶⁶, while the complainant or his legal representative must be brought to the SNACC to file the

¹⁶² Ministry of Civil Service - Sana'a (November 2021), Launching the "Efficiency Measurement" Program for Human Resources Leaders, <https://www.facebook.com/MCSI22/posts/pfbid038Phure3f8msmzxwKT71jHnz4oimQLGcpoj2LkbnhdugXoEH66S8s6xMpzi78ykgFl>.

¹⁶³ Saba Net (March 2022), The Ministry of Civil Service launches a field survey to evaluate the performance of human resources managers, <https://www.saba.ye/ar/news3181108.htm>.

¹⁶⁴ AWTAD (February 2017), Communication to the Attorney General against 42 ministers in the National Rescue Government for failing to file financial disclosure declarations, Memorandum issued No. 14, <https://www.facebook.com/otadorg/posts/1288978061168699>.

¹⁶⁵ Al-Sayani, Salim - Member of the SNACC Council (August 2017), Request to submit the declaration of financial disclosure from the President and members of the Supreme Political Council, the House of Representatives, the Judicial Council and the Council of Ministers, to the Anti-Corruption Commission, https://www.facebook.com/permalink.php?story_fbid=676619585857390&id=571018796417470.

¹⁶⁶ SNACC Aden (December 2018), Mechanism for receiving communications and complaints, <https://www.snaccye.org/2018512/2185128>.

complaint, and the SNACC should consider everything published in all media and press releases if they contain evidence of corruption.

There is no comprehensive legal framework for all types of public interest offences, but there are occasional provisions in many laws, such as the AC Law, Crimes and Penalties Act, Anti-Money Laundering Act, among others. Article 20 of the Financial Disclosure Act stipulates that anyone who has provided false information or statements about the enrichment of a project with the intention of abusing others shall be punished with a fine similar to the amount of damage or imprisonment for no more than three years.

The number of reports and complaints referred to the oversight and anti-corruption bodies and agencies in Yemen is very low compared to the volume of corruption cases in Yemen. For example, during 2021, SNACC in Sana'a received 69 reports and 41 complaints of corruption allegations only¹⁶⁷.

Since 2019, the Government of Sana'a has obliged all government agencies to launch toll-free numbers to receive complaints and reports, particularly for crimes of extortion and corruption in government institutions, and to open a special department in the Presidency of the Republic to supervise them and to receive reports during the period from April 1 to September 30, 2020. The total number of complaints received by state institutions in the areas under the control of the Sana'a government amounted to 93,107, including 1,620 complaints related to bribery, extortion and obstruction of service provision, and 90,203 complaints of grievance, communication and inquiries related to the work and tasks of various state institutions¹⁶⁸.

The Government of Sana'a has completed 83,945 complaints, grievances and inquiries concerning government institutions in its areas of control. The malicious complaints amounted to 120, and 6138 complaints are currently being investigated. The total number of actions taken in the face of complaints of bribery, extortion and obstruction of services amounted to 1,285, of these, 159 cases were referred to the prosecution and the judiciary, including the suspension of 79 government employees, and other measures. With regard to complaints, grievances and inquiries concerning the functions and actions of various state institutions, the following actions have been taken: 1,359 cases were referred to the prosecution and the judiciary and 59 government officials have been arrested, amongst other measures.¹⁶⁹

Deficiencies:

- There is no explicit provision in Yemeni legislation to criminalize the cover-up of corruption, or to encourage individuals and public officials to report cases of corruption. The Yemeni authorities have not taken any tools to encourage reporting of corruption such as prizes, financial rewards or incentive privileges for whistleblowers, while the punishment imposed under Article 41 of the AC Law does not correspond to the scale of corruption in Yemen.
- The means of receiving reports and complaints with the authorities and agencies of censorship and anti-corruption in Yemen are outdated, relying mainly on in-person meetings in its headquarters located in the capital Sana'a or Aden, while its websites, email and social networking pages are almost inactive, and the reporting team noted their lack of response to our sent messages¹⁷⁰.

Protection of witnesses, whistleblowers, experts and victims of corruption						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

¹⁶⁷ SNACC Sana'a (2021), Annual Achievement Report.

¹⁶⁸ Saba Net (November 2020), Second Press Conference of the Office of the Presidency on Complaints Management Work, <https://www.saba.ye/ar/news3115784.htm>, accessed on 13 January 2022.

¹⁶⁹ For more: Ibid.

¹⁷⁰ The reporting team sent official memos requesting information via websites, email and Facebook to some entities and discovered that they had not seen it.

In the AC Law, Article 27 asserts that the “SNACC guarantees witnesses, experts and whistleblowers of corruption offenses the provision of legal, functional and personal protection, and the regulation defines the procedures for and measures of their protection. In the executive regulations of the AC Act, Chapter VI, Articles 140 to 145 are devoted to the protection of sources, witnesses and experts, explaining the measures necessary to ensure their protection, security and concealment of their identity, and publishing of their statements using communications technology such as video links and other means and applications to ensure their safety. The Good Governance Working Group of the Comprehensive Yemeni National Dialogue Conference (responsible for developing a new framework to eradicate corruption) recommended establishing the protection of whistleblowers through “issuing a law to protect whistleblowers, witnesses and investigators in corruption cases”¹⁷¹. However, the House of Representatives in Sana'a refused to issue a law to protect witnesses and whistleblowers in corruption cases, and even refused to discuss the draft law¹⁷².

The SNACC works together with lawyers to defend witnesses and whistleblowers in the event of arbitrary administrative proceedings as a result of reporting corruption offenses. During 2021, SNACC received 2 requests for witness and whistleblower protection¹⁷³. Yemen's regulatory bodies receive and take anonymous identity reports into consideration. Many whistleblowers and witnesses to corruption offenses have been subjected to arbitrary attacks and criminal procedures that have reached the level of assassinations, and in most of these cases the local authorities have not been able to protect them or even punish those responsible. One case of witness protection includes the father of the principal researcher of the reporting team, who was arbitrarily arrested more than once for reporting major corruption offenses in the public land sector, and was released under the direction of the Attorney General of Sana'a at the request of witness and whistleblower protection filed by AWTAD¹⁷⁴.

Deficiencies:

- A law on the protection of witnesses, whistleblowers and experts in corruption cases has not yet been passed, and current legislation has not established adequate measures and procedures to protect whistleblowers and witnesses compared to the Resource Manual on Good Practices in the Protection of United Nations Whistleblowers, and this protection has not included persons close to experts¹⁷⁵.
- The Yemeni authorities have never provided any material means to achieve whistleblower protection (such as providing safe residences, transportation, protected means of communication etc.), and the law does not specify who are the competent authorities responsible for protecting witnesses and whistleblowers. The responsibilities for this are shared among the regulatory, judicial and security bodies and agencies.

Art. 9.1 – Public Procurement

Government procurement, tenders and bidding system in Yemen						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

¹⁷¹ The New Humanitarian (April 2014), Despite new era, anti-corruption agenda struggles in Yemen, <https://www.thenewhumanitarian.org/analysis/2014/04/29/despite-new-era-anti-corruption-agenda-struggles-yemen>.

¹⁷² Saba Net (2022), Parliament commits the government to a number of recommendations and listens to inquiries directed to the ministers.

¹⁷³ SNACC Sana'a (2021), Annual Achievement Report.

¹⁷⁴ AWTAD (September 2020), Letter addressed to the Attorney General No. 74 to request the protection of whistleblowers, https://drive.google.com/file/d/1_7R2Pnr0KWMVOSX8E_Xl4onJqeI9ytvA/view?usp=sharing.

¹⁷⁵ UNODC (January 2016), 7th session of the Implementation Review Group, Executive Summary: Yemen (in English), <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries/V1600341e.pdf>, p. 6.

Yemen has issued the following laws and regulations: Law No. 23 of 2007 on Tenders¹⁷⁶, Bids and Government Stores¹⁷⁷, the Executive Regulations of the Tender Law No. 23 for 2007, and approval of its amendment by Cabinet Resolution No. 139 for 2013¹⁷⁸.

In Article 22 of the AC Law, one of the tasks of SNACC, and in a manner that does not contradict with the COCA Law, is to coordinate with the competent authorities to study, evaluate and develop financial systems, procurement systems, tenders and government auctions. In Article 20/8, the corruption crimes that fall under the powers of SNACC to investigate include “fraud in bids, tenders, specifications and other government contracts.” It is noted here that there is no mention of SNACC or HATC, because the AC law was issued before the establishment of HATC, and has not been amended so far.

In accordance with the text of Article 109 of the Law on Tenders, Auctions and Government Stores and in a manner that does not contradict the functions and powers of COCA and HATC, the Ministry of Finance is responsible for monitoring the implementation of the provisions of this law and regulation at the financial level. The Ministry of Public Works and Roads is responsible for monitoring construction contracts at the technical level, and the Ministry of Planning and International Cooperation is responsible for coordinating development projects that are fully or partially financed through external loans or grants.

Within the Government Reform Program (NRA)¹⁷⁹, supervisory and executive bodies have been established in addition to specialized committees, which are the High Authority for Tender Control (HATC) and The High Tender Board (HTB). The former is an independent supreme supervisory body with legal personality and financial and administrative independence, but under the supervision of the President of the Republic. It consists of a president and six members who are appointed by decision of the President of the Republic on the nomination of the Shura Council (Consultative Assembly) from a list of fourteen people, representing the commercial sector, the industrial sector, civil society and the judiciary. The latter is an independent committee with legal personality and financial and administrative independence, but it belongs to the Council of Ministers, consisting of a president and four members, whose appointment is issued by a republican decision based on a proposal from the Prime Minister after the approval of the Council of Ministers. It is specialized in tenders and purchases. Competent tender committees are divided into three types:

- a) Bidding committees in the central authorities (ministries, public institutions, bodies, interests and other central agencies and their branches).
- b) Local bidding committees in administrative units (governorates and directorates).
- c) Tender committees in units with independent budgets and specialized funds.

The preparation of HATC's regulatory strategy was funded by the World Bank. The Aden authorities established both HTB and HATC at the beginning of 2020¹⁸⁰, in addition to sub-committees formerly located in government agencies and administrative units.

Deficiencies:

- Both HATC and HTB do not enjoy complete independence, as HATC reports to the Presidency of the Republic, while HTB reports to the Prime Minister. The Ministry of Finance controls its financial affairs, and the Ministry of Civil Service controls its personnel affairs. The HATC suffers from a large deficit in

¹⁷⁶ HATC (August 2007), Tender Law Executive Regulations, English translation, <https://hatcyemen.org/upload/iblock/c72c6018af36eba1f7327d30c8d8f896.pdf>.

¹⁷⁷ HATC (February 2009), Law No. 23 of 2007, English translation, <https://hatcyemen.org/upload/iblock/c72c6018af36eba1f7327d30c8d8f896.pdf>.

¹⁷⁸ HATC (June 2013), Cabinet Resolution No. 139 of 2013, English translation, <https://hatcyemen.org/upload/iblock/0aa9d7246323bd4f3bd3f9e8c692e2a8.pdf>.

¹⁷⁹ The World Bank (May 2009), Management Response To Request For Inspection Panel Review Of The Yemen: Institutional Reform Development Policy Grant, <https://www.inspectionpanel.org/sites/www.inspectionpanel.org/files/ip/PanelCases/57-Management%20Response%20and%20Annex%201%20%28English%29.pdf>.

¹⁸⁰ Al-Wattan Al-Adania Newspaper (February 2020), HATC Begins Its Work in Aden, <https://www.alwattan.net/news/111924>.

funding and the accumulation of unpaid rents, which are approximately \$1 million until the date of preparing this report¹⁸¹. Many qualified employees left their work at HATC, and moved to work in the private sector and organizations, due to the scarcity of government funding as a result of the war¹⁸².

- HATC and HTB, which were established in Aden, are merely branches, where no Board has been formed, nor do they have the necessary funding and capabilities, and suffer from pressures from government leaders, lack of oversight and deliberate disregard by government institutions and agencies¹⁸³.
- There are a lot of shortcomings in the laws and regulations, and there are currently new proposals to amend them by the Commission for the Evaluation and Development of Anti-Corruption Legislation.
- There is disagreement about HATC's powers with regard to oversight and accountability for tenders and bids carried out by higher positions of power (higher than the level of the Ministry), as a result of ambiguity in Article 4 of the law ¹⁸⁴, which resulted in significant problems in tenders and large purchases on the one hand and conflicts of powers with SNACC and COCA on the other.

Transparency and efficiency of public procurement and tender procedure						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

The Law on Tenders, Bids and Government Stores in Articles 3, 8, 11, 12, 47, 78 and 95 emphasized ensuring transparency, justice, integrity and efficiency as its main objectives and mandatory principles for all government agencies in all matters relating to government tenders and procurement at all stages. It also established general rules and procedures in Chapters 2 and 7 of the Law to ensure that this is achieved in accordance with standards and methodology that ensure fair competitiveness and professional evaluation of competitors on the one hand and the preservation of public finances on the other.

In Articles 28, 29, 48, 58, 67, 68, 91, 95 and 97, the Government Tenders, Bidding and Warehouses Act has drawn up numerous provisions relating to the terms and process of recruitment and appointment, job conduct and disclosure of assets to prevent conflicts of interest, whether in HATC, HTB or sub-committees, and procurement workers in government agencies.

The Executive Regulations of the Law on Tenders, Bids and Government Warehouses has established detailed operational procedures and mechanisms to achieve the above, in addition to many related works such as organizing lists of contractors and suppliers and blacklisting. Articles 80 to 85 of the executive regulations of the Government Tenders and Procurement Law specify everything related to minimum limits (financial ceilings) for all types of procurement methods and government tenders, with the exception of the direct order procurement method. All other procurement and bidding methods are subject to competition, but at multiple levels (limited or open). Article 83 sets standards and powers to update them in proportion to the local rates of inflation and the consumer price index, as well as for the specific time periods for publishing advertisements for purchases and public tenders, submitting and analyzing bids, and for submitting grievances, complaints and negotiations. Article 20 stipulates that the bid submission period must be specified for a sufficient period according to the nature, size and complexity of the procurement process and in proportion to the actual need to study documents and executive regulations bidding periods.

¹⁸¹ Interview with Abdul Rahim Ahmed Mohammed Al-Radhi - Member of HATC Technical Office, HATC Headquarters, Sana'a, 17 February 2022.

¹⁸² Interview with Abdul Karim Al-Arshi, Director General of HATC President's Office, HATC Headquarters, Sana'a, 2 February 2020.

¹⁸³ Aden Al-Ghad (April 2020), A press conference with Mr. Mohamed Saleh Mashhour - HATC Director General in Aden calls for activating the role of the Commission and the High Commission to strengthen its role in the fight against corruption, <https://adengad.net/posts/459014>.

¹⁸⁴ Al-Kahlani, Mohammed (December 2019), HATC's Role in Fighting Corruption in Tenders, https://drive.google.com/file/d/1vKH_IRW344Ae3tEGBbs17ciTTFpkIZNP/view?usp=sharing, p. 11-12.

In the issuance of Prime Minister's Decision No. 263 of 2008 on the prevention of violations from contractors, suppliers and consultants, the supervisory and executive bodies mentioned are tasked with and responsible for the following:

HATC:

- Preparation of the Government Procurement Management Information System (PMIS), which is an electronic information network system that manages procurement and tenders in various government agencies subject to the Government Procurement and Tenders Act¹⁸⁵, the first phase of the project was finalized with the help of \$3.5 million in World Bank funding¹⁸⁶. It was started in 2014 by a decision of Prime Minister No. 73 of 2014¹⁸⁷, but the system has not been completed, with only 6 government agencies linked to the system out of 650 targeted government entities, including branches in provinces and directorates, due to the Ministry of Finance's evasion of providing the necessary funding¹⁸⁸.
- Issue and publish a set of guides in Arabic and English¹⁸⁹, forms and documents¹⁹⁰, instructions and procedures¹⁹¹, brochures and forms for purchases¹⁹², and standard bidding documents (SBD).
- HATC in Sana'a is continuously monitoring the purchases and tenders of government agencies until 2018¹⁹³, when Title IV of the state budget was permanently suspended¹⁹⁴. HATC in Sana'a is trying to restore its oversight activity in 2021 despite its limited potential¹⁹⁵.
- HATC in Aden, after its founding at the beginning of 2020, allocated email mashour@hatcyemen.com to receive reports¹⁹⁶, but this email has since been disabled and does not receive any messages¹⁹⁷.
- HATC has exercised good control over the application of codes of conduct in the public sector, job recycling and prevention of conflicts of interest for public officials in the field of procurement and government tenders in Yemen until 2018, but has become very weak at the current stage¹⁹⁸.

HTB:

- Issuing a set of guidelines and documents for procurement and contracting in both Arabic and English¹⁹⁹.
- Has been publishing its decisions²⁰⁰ and meeting schedules²⁰¹ on its website on a regular basis since 2018.
- Since 2015, the majority of government procurement and tenders in Yemen have generally been halted due to the scarcity of financial resources in the state budget as a result of the war, including areas of control by the Aden government, which faces a large funding shortfall.

¹⁸⁵ Al-Ashwal, Yehya, Towards Yemen e-Procurement, <https://www.oecd.org/mena/governance/45511836.pdf>.

¹⁸⁶ HATC, Government Procurement Information System, https://hatcyemen.org/about_us/info_unit/.

¹⁸⁷ Republic of Yemen, Cabinet, Resolution No. 73 of 2014,

<https://hatcyemen.org/upload/iblock/9d40d545c71b843e6229f15fa6cdf3a9.pdf>.

¹⁸⁸ Interview with Ali Abdul Malik Al-Shaybani - Head of HATC Media and Awareness Division, HATC Headquarters, Sana'a, 17 February 2022.

¹⁸⁹ HATC, Manual and Standard Documents for Works and Supplies,

https://hatcyemen.org/documents/guides/section.php?SECTION_ID=148.

¹⁹⁰ HATC, Manual and Standard Documents for Consulting Services Business,

https://hatcyemen.org/documents/guides/section.php?SECTION_ID=150.

¹⁹¹ HATC, The first consultative meeting for the heads and members of the tender committees in the capital Sana'a,

https://hatcyemen.org/documents/colloquium/section.php?SECTION_ID=195.

¹⁹² HATC, About the Public Procurement Plan, https://hatcyemen.org/gov/bu_plan/about/.

¹⁹³ HATC, Circulars issued to the authorities,

https://hatcyemen.org/documents/decision/generalization/section.php?SECTION_ID=193.

¹⁹⁴ Interview with Ali Abdul Malik Al-Shaybani, February 17 2022.

¹⁹⁵ HATC (January 2021), Circular No. 1 for 2021,

https://hatcyemen.org/news/detail.php?ID=2297&fbclid=IwAR0iwum0IvJKRwE_uPOW0ROgF43GgEXNep0Uvue1UTJUd2_IyHoVN-PPPXo.

¹⁹⁶ Al-Wattan Al-Adania Newspaper (2020), HATC begins its work in Aden.

¹⁹⁷ The report team tried to send messages to this email requesting information on 31 January 2022, but all messages were not responded to.

¹⁹⁸ Interview with Ali Abdul Malik Al-Shaybani, 17 February 2022.

¹⁹⁹ HTB Sana'a, Laws and Regulations, <http://htb.gov.ye/index.php/2018-12-02-06-05-07>.

²⁰⁰ HTB, Supreme Committee Decisions, <http://htb.gov.ye/index.php/2018-11-24-08-19-23>.

²⁰¹ HTB, Meeting Schedules, <http://htb.gov.ye/index.php/2020-09-05-06-59-48/10-2020-09-05-06-48-54/8-2018-2>.

The Ministry of Public Works (MOPWH) has issued the executive regulations of the blacklist of contractors, suppliers and consultants. It can be noted from the table, that there is a continuous decline in the number of advertisements for government procurement and tenders over the years:

Disclosure of government procurement and tender announcements that have been followed up from HATC-Sana'a, 2016-2019²⁰²

Year	Total number of ads	Correct ads	Incorrect ads	Procurement reports submitted by government agencies
2016	208	175	33	14
2017	214	188	26	23
2018	148	127	21	6
2019	124	104	20	4

Nuclear power plant tender case

The largest issue in terms of the degree of corruption addressed by SNACC was made evident in 2005 when Yemen announced an international tender for the construction of its first nuclear power plant with a production capacity of 5G, and the tender was awarded to the American company "Power Corporation", worth \$15 billion. The Yemeni government began implementation procedures for the project.

Through an online press release about corruption in the department carrying out the project, SNACC opened the investigation and discovered that the company that won the tender was a fictitious company with no actual presence and did not undertake any similar projects previously. SNACC took urgent measures and the government issued a decision to cancel the agreement at the request of SNACC²⁰³, and stop the disbursement of \$500 million that the Yemeni government would have paid in advance to the company before the project began. The Minister of Electricity at the time was dismissed as a result²⁰⁴.

The issue of corruption in procurement and tenders submitted by UNICEF for the water sector in Yemen²⁰⁵

In a television interview with the lead researcher in the report's team, Mr. Taher Al-Hatef, on "Satellite Alhawayah TV Channel" on September 26, 2020, the evidence of corruption offenses was revealed for the first time concerning the government procurement and tenders provided by UNICEF to the water sector in areas under the control of the Government of Sana'a for the period from 2018 to 2020 and for a total of \$265 million²⁰⁶.

The documents shown on the television program revealed a significant manipulation in the implementation of purchases and contracting, which were made at fictitious prices sometimes equivalent to 1000% of its market value in Yemen. Funding and all work were carried out directly between UNICEF and the Ministry of Water and Environment without passing through the Central Bank of Yemen and the High Procurement and Tenders Committee. Furthermore, HATC did not exercise its legal powers towards in this case.

²⁰² HTB, Annual Reports <https://hatcyemen.org/documents/reports/>.

²⁰³ SNACC (March 2008), October-December 2007 Completion Report, <https://snacc.gov.ye/%d8%aa%d9%82%d8%b1%d9%8a%d8%b1-%d8%a5%d9%86%d8%ac%d8%a7%d8%b2-%d8%b9%d9%86-%d8%a7%d9%84%d9%81%d8%aa%d8%b1%d8%a9-%d9%85%d9%86-%d8%a3%d9%83%d8%aa%d9%88%d8%a8%d8%b1-%d8%a5%d9%84%d9%89-%d8%af%d9%8a%d8%b3/>, accessed on 22 May 2022.

²⁰⁴ Personal interview with Mr. Azal Hashem - Director General of Prevention and Prevention at SNACC, SNACC Headquarters, Sana'a, 28 March 2022.

²⁰⁵ Registered with the number 105 for the year 2020 at SNACC in Sana'a.

²⁰⁶ Al-Hawyah Channel (September 2020), The Nine and the People: "Water, Environment and UNICEF - a suspicious relationship", <https://www.youtube.com/watch?v=8CpKFUtgwv8>.

This television interview caused a sensation in Yemen and SNACC opened an investigation into the case²⁰⁷, but officials of the Ministry of Water and Environment refused to allow the investigation to continue under the justification that the funding is not from the State Treasury. The Supreme National Anti-Corruption Authority dismissed the Minister of Water and Environment and seven senior officials of the ministry and prevented them from traveling and seizing their assets²⁰⁸, after five of them fled outside Yemen. After the investigation, 17 defendants were referred to the Public Finances Prosecution. Those who were found to be involved in the corruption scandal include The Minister of Water, officials from the ministry, engineers and four suppliers²⁰⁹.

Good practices:

- After Yemen ratified the UNCAC, it improved the system of government procurement and tenders with the help of international donor organizations such as the World Bank and the Organization for Economic Cooperation and Development (OECD)²¹⁰.
- HATC is considered the government agency - targeted in this report – most committed to transparency until 2018.

Deficiencies:

- Despite what Yemen has done in this area, the government procurement and tenders' sector is where the most corruption cases happen in Yemen²¹¹. Tribal and political influence interferes greatly in thwarting the competitive bidding process²¹².
- The law did not set sufficient standards for the use of the direct order procurement method, which opened the way widely to circumvent the law and the failure to achieve fair competition in many government procurements and tenders.
- The law on tenders and its executive regulations contains many shortcomings. It does not require the publication of the blacklist of contractors, and did not include the powers and responsibilities of control and accountability for purchases and tenders provided as humanitarian assistance or grants to Yemen²¹³, which are implemented by foreign associations and organizations inside the country. This problem has emerged since 2015, which was accompanied by many incidents of corruption in procurement, many of which involved government agencies and the inability of HATC and HTB to exercise any powers to deal with them²¹⁴.
- Yemen has not yet implemented open contract data standards (OCDS).
- Yemeni legislation (including the tendering and bidding law) has not addressed the transparency of beneficial ownership so far.
- The majority of government procurement and tenders are still carried out in outdated ways and advertising procedures are limited in government newspapers.
- HATC has stopped publishing its annual reports on its website since 2019 and has stopped publishing procurement and tender information since 2018 to ensure the majority of employees remain at work after the issuance of salaries stopped²¹⁵.

²⁰⁷ Saba Net (November 2020), Anti-corruption approves suspension of water minister and a number of labor officials, Sana'a, <https://www.saba.ye/ar/news3116185.htm>.

²⁰⁸ Republic of Yemen (November 2020), Official Memorandums issued in numbers (2208, 2224, 2226), Decisions to suspend the Minister of Water and Environment and seven ministry officials from work and prevent them from traveling, <https://drive.google.com/drive/folders/1TOik315GOtpW9LAgFX3HGiiOI6P3iTD0?usp=sharing>.

²⁰⁹ Saba Net (September 2021), Anti-corruption reviews the directions of the new leadership of the authority and refers a case to the prosecution, <https://www.saba.ye/ar/news3153957.htm>.

²¹⁰ OECD (August 2021), Enhancing Integrity in Public Procurement, OECD Joint Learning Study on Yemen, <https://www.oecd.org/gov/ethics/45916397.pdf>.

²¹¹ HATC's Director General, Adan, admitted that corruption in government tenders and procurement is equivalent to 70% of public corruption in Yemen (for more details: Al-Wattan Al-Adania Newspaper).

²¹² Yemenat Net (October 2012), Public Works: Ministry of Hashid Tribe, <https://yemenat.net/2012/10/96149/>.

²¹³ Al-Kahlani, Mohammed (2018), HATC in the current situation and its implications, p. 4.

²¹⁴ Personal interview with Abdul Rahim Ahmed Mohammed Al-Radhi, 17 February 2022.

²¹⁵ Ibid.

- The information that is published about government procurement and tenders is limited, and the public does not have timely access to comprehensive information on public procurement processes, especially with regard to successful bidders, grants, contracts and other documents, which are often withheld and not published²¹⁶. The media and civil society face great difficulty in tracking and monitoring the goods or services purchased by state bodies, their prices, and the procurement procedures that have taken place with no electronic information platforms in Yemen that can provide this information, especially since Yemen has not yet joined the Open Government Partnership Initiative (OGP).

Internal review, grievances and fairness						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

The Tendering and Bidding Act and its executive regulations included a wide range of internal inspection and review tools and procedures for all stages of government procurement and tenders. In Articles 10, 40, 28, 57, 72 and 84 and Article 54 imposed on HATC to request COCA to examine and review any violations or breaches related to tenders and auctions that may be committed in the entities subject to the provisions of this law, and refer them to the Public Prosecution. Chapter 6 of the Law of Governmental Tenders and Auctions and Chapter 10 of its Executive Regulations are devoted to complaints and grievances, which allows anyone competing in the tender to submit a written request to the head of the government authority (the entrepreneur) to review its decision, and request a statement with the reasons for this decision, provided that the application is submitted before the signing of the contract.

HATC has set aside a special window on its website for complaints and grievances, including an electronic complaint or grievances written form, and has published complaints and grievances it has received and decisions taken by the authority from the end of 2010 to the end of 2020²¹⁷. Inspection and review committees are formed for government procurement and contracting processes.

Deficiencies:

- HATC's electronic complaints and grievance portal in Sana'a has been disabled.
- There is no website for HATC in Aden.
- There are many shortcomings in implementation, such as evasion of correction of imbalances committed by government agencies²¹⁸.

Art. 9.2 – Management of Public Finances

Transparency measures and public participation in the preparation and implementation of the state's general budget						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓			✓		

Since Yemen ratified the UNCAC, legislation relating to the financial management and the general budget of the state have not been updated and amended, and Financial Law No. 8 of 1990²¹⁹ and its amendments²²⁰ the legal framework in force until the date of preparation of this report. The authorities in Sana'a plan to review and amend the law through the Committee for the Evaluation and Development of Anti-Corruption

²¹⁶ HATC, Tenders, https://hatcyemen.org/the_tenders/tenders/.

²¹⁷ HATC, Complaints and Grievances, <https://hatcyemen.org/complaints/>.

²¹⁸ Saba Net (December 2013), Tender Authority reveals the names of entities violating the tender law, <https://www.saba.ye/ar/news335056.htm>.

²¹⁹ Yemeni Financial Law No. 8 of 1990 (August 1990), <https://s3.amazonaws.com/rgi-documents/45b67502554dd31b93da1e28aa9b99a6321c02ed.pdf>.

²²⁰ Law No. (50) of 1999 amending the Financial Law (December 1999), https://yemen-nic.info/db/laws_ye/detail.php?ID=18794.

Legislation and the Ministry of Legal Affairs. Section II of the Financial Law is devoted to the structures of public budgets, which consists of three types: the general budget of the state, the budgets of independent and subsidiary units, and the budgets of economic units, explaining the criteria and stages of preparation and presentation to parliament. In accordance with Article 2 of Law No. 1 of 2006 on the internal regulations of the House of Representatives²²¹, the House of Representatives is the authority authorized to approve the general budgets of the state and final accounts. Section IV of the Financial Law is devoted to accounting regulations, and according to Article 38, there are two accounting systems used in Yemen to implement the state budget:

- "Government accounting" relates to the implementation of the state budget, including administrative units and local councils.
- "The unified accounting system" concerns the implementation of the budgets of the economic units of the public and private sectors, and in the implementation of an independent budget unless otherwise provided by the law.

The executive regulations specify the detailed provisions and rules for this. The project to modernize the Republic's public finances²²² was implemented with funding from the World Bank and the International Development Corporation²²³. The Yemeni authorities continued to prepare and implement annual budgets and final accounts regularly until 2014 and have stopped since 2015. The Sana'a authorities have not prepared any public budgets or final accounts so far, while the Government of Aden has prepared only one general budget for 2019²²⁴, which continued to be in operation for 2020 and 2021²²⁵, and issued a late decision to prepare a budget for 2022²²⁶. Of the eight key documents of the general budget²²⁷, the Ministry of Finance published only from 2011 until 2015, and since 2016 has stopped publishing any information, except for what the Ministry of Finance published in the Government of Aden for only one document for 2019²²⁸. Before 2016, the Ministry of Finance was preparing and publishing the compiling and detailed tables of the state's general budgets²²⁹, annual final accounts²³⁰, a quarterly bulletin of government finance statistics²³¹, the annual financial statement of public budget projects²³², the periodic book of instructions, and periodical books of instructions, rules, and notes relating to the preparation and execution of public budgets and the response to COCA reports²³³, in addition to issuing the quarterly "Financial Journal"²³⁴. All these documents contained data and detailed information on revenues and expenditures at the level of ministries, government agencies, governorates and directorates, in addition to non-financial performance data and performance

²²¹ Law No. (1) of 2006 regarding the internal regulations of the House of Representatives, https://yemen-nic.info/db/laws_ye/detail.php?ID=18818.

²²² Institute of Financial and Banking Sciences (December 2020), Financial System Modernization Project (FSMP), <https://www.ifes-yemen.com/?course=%D8%A8%D8%B1%D9%86%D8%A7%D9%85%D8%AC-%D9%86%D8%B8%D8%A7%D9%85-%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D8%AA%D8%AD%D8%AF%D9%8A%D8%AB-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85>.

²²³ The World Bank, Yemen Public Finance Modernization Project, <https://projects.worldbank.org/en/projects-operations/project-detail/P117363>.

²²⁴ Ministry of Finance (2019), The Compilation of Tables of the State Budget for Fiscal Year 2019, SNACC, Aden.

²²⁵ Ministry of Finance (December 2020), Minister of Finance Decision No. 36 for 2020 regarding the implementation of the applicable budgets of 2019 and 2020 in the fiscal year 2021, <https://mof-yemen.net/files/60219f2c6b4a2.pdf>.

²²⁶ Ministry of Finance (January 2022), Prime Minister issues a decision to form a committee for preparing the state's general budget for the year 2022, <https://mof-yemen.net/news/90>.

²²⁷ International Budget Partnership (2019), Open Budget Survey, Yemen, <https://www.internationalbudget.org/open-budget-survey/country-results/2019/yemen>.

²²⁸ Ministry of Finance (2019), aggregate state budget tables for the fiscal year 2019, <https://mof-yemen.net/2019/budget/1.html>.

²²⁹ Ministry of Finance, State's annual general budgets and medium-term framework, https://www.mof.gov.ye/?page_id=476.

²³⁰ Ministry of Finance, Annual final accounts of the state's general budgets, https://www.mof.gov.ye/?page_id=480.

²³¹ Ministry of Finance, Government Finance Statistical Bulletin, https://www.mof.gov.ye/?page_id=333.

²³² Ministry of Finance, The financial statement of the state's general budgets, https://www.mof.gov.ye/?page_id=385.

²³³ Ministry of Finance, Periodicals, https://www.mof.gov.ye/?page_id=270.

²³⁴ Ministry of Finance, Financial Journal, https://www.mof.gov.ye/?page_id=816.

objectives, and the Ministry was publishing them regularly during the period from 2011 to 2015. However, the report team has noted that "the annual financial statements", "final accounts" and "periodic books" have been withheld, and they are no longer available for public viewing. The preliminary statement, citizen budget, semi-annual review and audit reports are not available to the public, and some have not been prepared at all. Consequently, a lot of important information and data that the public has the right to know have disappeared.

Yemen's application level is very weak regarding the most important international standards for public financial transparency issued by the International Monetary Fund (IMF)²³⁵, being the most important funder of the public finance modernization project in the Republic of Yemen. The IMF's standards include: 1) Clarity of roles and responsibilities; 2) Open Budget Processes; 3) Public Availability of Information; 4) Assurances of Integrity. Some researchers have classified Yemen as Non-Compliant (NC) with those standards²³⁶.

Good practices:

- After Yemen ratified the UNCAC, it implemented significant steps to ensure transparency, public participation, accountability and control of public finances, and updated and developed many of its systems and mechanisms and prepared the Government Financial and Accounting Information System (AFMIS).
- The Government of Sana'a is currently modernizing its public finance systems, shifting towards digitization through the networking system and towards the use of electronic systems in the collection and exchange of information on public resources²³⁷.

Deficiencies:

- The levels of transparency and public participation in the public financial policies of the Republic of Yemen are very low and reached 0/100 points from 2017²³⁸ to 2021²³⁹ according to the Open Budget Initiative, as shown in the following table:

	2008	2010	2012	2015	2017	2019	2021
Transparency	10	25	11	34	0	0	0
Public participation in fiscal policies	-	-	-	10	0	0	0

- The Open Budget Initiative's survey assesses the online availability, timeliness, and comprehensiveness of eight key budget documents using 109 equally weighted indicators and scores for each country on a scale of 0 to 100. A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.
- Public participation in fiscal policy refers to the variety of ways in which civil society, businesses and other non-state actors interact directly with the executive on fiscal issues²⁴⁰, the scale examines the practices of the executive branch of the central government, the legislature, and the supreme audit body using 18 indicators of equal weight, in line with the principles of the Global Initiative for Financial Transparency.

²³⁵ International Monetary Fund (2007), Fiscal Transparency Handbook, <https://www.imf.org/external/np/fad/trans/manual.htm>.

²³⁶ Gibran, A.D. Mohammed Ali Saleh (April 2018), Transparency and Disclosure in the State Budget and Its Final Account – An Analytical Study to Learn about the Republic of Yemen's Commitment to the Principles of Financial Transparency, Journal of the Islamic University of Economic and Administrative Studies, Volume 26, Issue 2, ISSN 2410-5198, <https://journals.iugaza.edu.ps/index.php/IUGJEB/article/view/3360/2075>, p. 148-160.

²³⁷ Ministry of Finance (September 2021), The Ministry of Finance organizes the first conference for the development of the state's public financial management, <https://www.mof.gov.ye/?p=156>, accessed on 23 May 2022.

²³⁸ International Budget Partnership (2019), Open Budget Survey, Yemen.

²³⁹ International Budget Partnership (2021), Open Budget Survey, Yemen, <https://internationalbudget.org/ar/open-budget-survey/country-results/2021/aalymn>.

²⁴⁰ For more: Global Initiative for Fiscal Transparency, About The Guide and Public Participation Principles, <https://fiscaltransparency.net/public-participation-principles-and-guide/>, accessed on June 2022.

- Yemen has not updated its public finance laws after ratifying the UNCAC, as transparency in public finances is still absent from Yemeni laws alongside many other shortcomings.
- There are a lot of not good practices in the preparation and implementation of the state budget in Yemen. For example, financial statements are not prepared and presented in accordance with international accounting standards, participation and discussion with government agencies during the preparation of the budget is largely mocked, and the failure to display attached information explaining the covenant of assets such as cars, real estate, equipment, etc.²⁴¹.
- Yemen's budgets and public finances over the past decades have been described as a "disaster", due to the great criticism leveled against it, such as the lack of justice and credibility in distributing expenditures to government agencies and their failure to meet the requirements of development, and others²⁴².

Assessment of public finances, data protection and government records						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

In accordance with Article 46 of the Financial Code, the Financial Law Executive Regulations have defined accounting accounts, accounting books, records, data and statistics of government warehouses, as well as forms, financial forms and publications of value to be used in the implementation of public budgets and how to deal with them and save them. Articles 60, 61, 82, 84 and 196 of the Executive Regulations have identified the procedures to be followed in the event of damage, cancellation, loss or theft of any valuable government documents or papers of value.

Chapter 5 of the Financial Law is devoted to financial control, internal control and financial responsibility, which granted COCA, through Article 66, the powers to control, audit and ratify public sector units and their final accounts and balance sheets. While in Article 56 and without violating COCA's powers, the Ministry of Finance must exercise financial and internal control and financial inspection of all financial operations in all entities subject to this law before and after exchange and collection in accordance with the laws. It also has the ability to verify on a permanent and continuous basis the commitment of these authorities to apply the financial systems, laws and regulations and that the disbursements are carried out in accordance with their respective for each approved budget and public revenues are collected in accordance with laws, regulations and decisions. In order to achieve this, Article 274 of the Financial Law Executive Regulations enforced that the Directors of the General Finance Affairs represent the Ministry of Finance, with the government agencies with which they work, and that account managers, fund secretaries, purchasing managers and stores help them to do so, all of whom must be technically and administratively affiliated with the Ministry of Finance. Thus, the Ministry of Finance exercises oversight, as well as the implementation of the state budget.

The role of SNACC in accordance with Article 22 of the AC Act and in a manner that does not conflict with COCA law is limited to the study, evaluation and development of resource management systems, uses and public property, and the development of control mechanisms of all kinds, and accounting and auditing standards to ensure the effective use of public finances and assets and ensure their protection and preservation.

²⁴¹ Gibran, A.D. Mohammed Ali Saleh (2018), Transparency and Disclosure in the State Budget and Its Final Account, p. 148-160.

²⁴² Al-Absi, Mohammed Abdo (January 2014), A Comprehensive Detailed Study On The "Disaster" Of The State Budget For The Year 2014, http://mohamedalabsi.blogspot.com/2014/01/2014_2298.html, accessed on 24 May 2022.

COCA is an authorized body, which is responsible for conducting external audit and special investigations, evaluates the performance of and reviews all matters relating to the implementation of public budgets and final accounts of the entities provided for in its law, thus ensuring its role as an oversight institution. COCA regularly performs its functions and issues periodic reports (monthly, quarterly and annual), but has stopped publishing its annual reports and control data from 2013 until November 2020²⁴³. In Aden, it has not published any reports at all to date²⁴⁴.

Yemeni governments (especially since 2015) have not been able to exercise their supervisory and executive powers over the collection of resources and expenses for many government agencies, which have opened their own accounts in commercial banks and not at the Central Bank of Yemen²⁴⁵, and some of them print papers of illegal value and collect revenues under them. There are many government agencies in Yemen that enjoy financial independence, the majority of which do not comply or abide by the rules, procedures and financial and accounting standards imposed by the financial law and its executive regulations, or the laws for its establishment²⁴⁶. The Ministry of Finance does not have sufficient powers to interfere in its financial affairs either. The level of oversight and auditing of the state budget in Yemen is very weak, as assessed by reports issued by The Open Budget Survey (which is part of the International Budget Partnership's Open Budget Initiative), a global research and advocacy program to promote public access to budget information and the adoption of inclusive and accountable budget systems. Each country is scored in this survey on a scale from 0 to 100 based on 18 indicators of equal weight. It is clear that the level of evaluation of control and accountability over public budgets and final accounts in Yemen is as follows²⁴⁷:

Censorship type	2012	2015	2017	2019	2021	Important Comments
Legislative Oversight (score out of 100)	poor	27	13	6	6	Poor = average score less than 34
Audit Control (score out of 100)	strong	33	17	11	6	Strong = average score of over 66

According to Articles 165 to 176 of the internal regulations of the House of Representatives, Parliament has powers to monitor the state's general budget and its final accounts. From the above table, it is clear that the level of oversight exercised by the Yemeni Parliament is very weak and reached its lowest level in 2021 with 6/100 measurement points.

As for the Central Organization for Control and Accountability (which is the body authorized with financial and legal oversight, performance evaluation and review of everything related to the implementation of public budgets and final accounts, as we mentioned previously) it exercised strong oversight in 2012, before its

²⁴³ COCA, Sana'a, Regulatory Statement, <https://www.coca.gov.ye/Baudit>.

²⁴⁴ COCA, Aden, Regulatory Media, <http://www.cocaye.org/ar/Regmedia/default.php>.

²⁴⁵ Ministry of Finance (January 2022), Circular No. 3 for 2022, Closing current accounts in commercial banks and banks, for units of the state administrative apparatus, government interests, institutions, independent and attached bodies and units, Aden, <https://mof-yemen.net/files/61d8a16655799.pdf>.

²⁴⁶ This observation was repeated in the majority of the annual auditing statements issued by COCA and submitted to Parliament, and in the latest audit statement published on its website (for the year 2012), stressing the need to restructure many independent government units and agencies and complete the issuance of their executive, financial and administrative regulations in order to achieve financial and administrative discipline. For more: COCA (2012), The Annual Oversight Statement on the Audit of the Final Accounts of the General Budgets for the Fiscal Year 2012, <https://www.coca.gov.ye/Baudit/5>, accessed on 10 June 2022, p. 54.

²⁴⁷ International Budget Partnership (2019), Open Budget Survey, Yemen.

supervisory performance levels gradually declined since 2015 to reach their lowest levels in 2021 at 6/100 measurement points²⁴⁸.

Deficiencies:

- Preservation and archiving procedures and mechanisms for documents, records, books and papers of value are weak and insufficient to ensure that they are not forged, stolen, lost or damaged. The majority of them are still outdated, especially with the Government of Aden.
- COCA is unable to reach some government agencies that fall within its powers, whose expenses amount to approximately 20% of the state budget²⁴⁹. Even some mixed companies refrain from allowing COCA to examine their financial records and operations, mainly due to the shortcomings and ambiguity of the legal texts of COCA's powers²⁵⁰.
- Although it is a very important regulatory measure²⁵¹, the majority of government agencies demand the repeal of the legal provision requiring the appointment of the directors of finance, accounts, purchases and warehouses of employees who follow the Ministry of Finance financially and administratively, on the pretext that it hinders the functions of government agencies and causes widespread corruption, indicating the weakness of the internal control of the Ministry of Finance on its employees and representatives in government agencies²⁵².

Art. 10 and 13.1 - Access to Information and the Participation of Society

The right to access and use public information						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

After demands from civil society and pressure from the international community, Yemen passed Law No. 13 of 2012 on the Right to Information²⁵³. It is the legal provision in Yemen that regulates the right to access and use information, in addition to some miscellaneous provisions in AC Law No. 39 of 2006 and some other laws. Article 3 set out its objectives to promote transparency and freedoms by facilitating the right of citizens and society to obtain information to develop their capabilities and expand their opportunities for informed and responsible civil participation²⁵⁴. The law also regulates the principles and procedures for obtaining information, the time period for obtaining it (15 days), exceptional cases, unauthorized cases, the statute of limitations period for confidentiality of information, grievance procedures, judicial trials and penalties in the event of a violation of the provisions of the law, and the establishment of the Office of the Commissioner-General of Information as an independent official legal body tasked with enforcing this law.

According to Articles 23, 30, 31, 32 of the Right to Information Law, it is the right of anyone whose request to obtain information has been rejected, or who has been charged high fees for obtaining information, or whose period of obtaining information has been extended in violation of the law or their request was referred to more than one authority without approval, to submit a grievance to the Office of the Commissioner-

²⁴⁸ Ibid, 2021, <https://internationalbudget.org/ar/open-budget-survey/country-results/2021/aalymn>.

²⁴⁹ COCA, Annual Oversight Statement on the Final Audit of Public Budgets for 2012 submitted to the House of Representatives, Sana'a, pg. 5, <https://www.coca.gov.ye/Baudit/5>.

²⁵⁰ Interview with Mr. Yahya Al-Qamari, Vice President of COCA, Sana'a, Device Headquarters, March 1, 2022.

²⁵¹ The World Bank (November 2010), Public Finance Modernization Project, Project Appraisal Document (in Arabic), Report No. 57927-YE, <https://documents.worldbank.org/curated/en/216241468170349051/579270ARABIC011en0PFMP0PAD01Arabic1.doc>, p. 8.

²⁵² In the meeting No. (2) of the Committee to Review and Evaluate Legislation Related to Anti-Corruption, which was held at SNACC headquarters in Sana'a on 18 June 2014, among the topics that were proposed was to amend the text in the financial law, which requires the appointment of managers of finance, accounts, purchases and stores from employees who report to the Ministry of Finance financially and administratively, and that it be amended so that they report to the Ministry of Finance technically only, with the aim of reducing corruption.

²⁵³ Yemeni Law No. (13) of 2012 on the Right to Information, <https://www.rti-rating.org/wp-content/uploads/Yemen.pdf>.

²⁵⁴ Ibid.

General for Information within thirty days (without any financial fees, and without the need for a lawyer). The person may then resort to the judiciary if they are not satisfied with the decision of the Office of the Commissioner-General, and according to Article 19, the only costs of obtaining information are in case of need of requesting copies of the required documents.

In Article 3 of the AC Act, the fifth objective is to "activate the principle of accountability, enhance the oversight role of the competent bodies, and facilitate members of the community in the procedures for obtaining information, and access to the relevant authority." Article 16 of the AC Law prohibits the employees of SNACC from disclosing any information or data that came to their knowledge due to the performance of their duties during the investigation of corruption crimes, and obliges the authority to publish all information and data on corruption offenses after they have been confirmed by a judicial decision.

Law No. 28 of 1995 regarding statistics mandated the Central Statistical Organization (CSO) to publish all statistical data and information related to economic, social, cultural and demographic issues. However, Article 4 excluded data related to military and security institutions.

The COCA Law prohibits COCA from publishing periodic reports, which is an obstacle to the agency's commitment to transparency. COCA in Sana'a is currently preparing a project titled "The Matrix of Chronic Treatments", which will give it the ability to publish more information about the cases that it is investigating²⁵⁵.

Based on Republican Decree No. 155 of 1995, establishing the National Information Center, as amended by Republican Decree No. 244 of 1998 and Republican Decree No. 412 of 1999, the National Information Center was established, which aims to build, develop and manage an integrated national information system in order to provide data and information for various sectors, stakeholders and decision-makers to help prepare, implement, follow-up, evaluate and develop plans, programs and policies in various fields²⁵⁶.

Yemen was nominated for membership in the Global Extractive Industries Transparency Initiative (EITI) in 2007, and was officially accepted in March 2011²⁵⁷. The 2012 Republican Resolution No. 155 on the establishment and organization of the Yemeni Council for Transparency in Extractive Industries²⁵⁸, aims to implement EITI in Yemen, was issued.

Although the Yemeni government established an Office of the Commissioner General of Information and provided a headquarters, employees and an operational budget²⁵⁹, it did not carry out the tasks assigned to it by law. Namely, the government did not prepare an executive regulation for the law, and did not open information units in all government agencies in accordance with Article 8 of the Law on the Right to Information. The Commissioner-General expressed regret to all grievances filed with him by individuals or entities that were unable to access information²⁶⁰. Since 2015, the Office of the Commissioner General for Information was suspended and closed permanently and has not yet been made functional and operational either by the Sana'a authorities or the Aden authorities.

Government agencies publish detailed information about the transactions, procedures, services they provide to the public, their costs and the period of implementation, at the entrance to their headquarters and sometimes

²⁵⁵ Interview with Mr. Yahya Al-Qamari, 1 March 2022.

²⁵⁶ Ministry of Legal Affairs (October 1995), Decision establishing the National Information Center, https://yemen-nic.info/about/nic_decision.pdf.

²⁵⁷ Saba Net, (March 2011), Yemen wins EITI membership, <https://www.saba.ye/en/news236944.htm>, accessed on 31 July 2022.

²⁵⁸ National Information Center (October 2012), Republican Decision regarding the establishment and organization of the Yemeni Council for Transparency in the Extractive Industries, <https://yemen-nic.info/news/detail.php?ID=42737>.

²⁵⁹ Ministry of Finance (2014), State Budget, <https://www.mof.gov.ye/file/mowzana/2014/data/c/130.pdf>.

²⁶⁰ AWTAD filed grievances with the Commissioner-General of Information against both the Secretary of the Capital Sana'a and the Minister of Oil. In both cases, the Commissioner-General of Information sent official letters to AWTAD apologizing for the late response, justifying it using administrative and technical reasons. A copy of one of them is provided as a report attachment.

on their websites. Since 2015, the Central Statistical Organization in Sana'a has gradually withdrawn from its responsibilities of carrying out surveys, preparing and publishing statistics and information, and has stopped publishing any information since 2017²⁶¹. The Aden authorities established a General Council for Statistics in August 2021²⁶² in a move to separate the branches in the governorates under the control of the Aden government.

Yemen issued EITI disclosure reports for the period from 2005 to 2013, but the country's membership was suspended for the first time in 2013, and then suspended again on February 26, 2015. Due to Yemen's inability to fulfill its obligations, the EITI Board decided in October 2017 that Yemen should be delisted and invited to reapply once conditions were again favorable for implementation²⁶³, as there was wide criticism of the information that is being published, and many questioned its credibility²⁶⁴.

During the period from 2012 to 2014, Yemen was able to make good progress on information transparency and the right to access and use information, and scored 103 out of 150 points (which is a good rating) with a score of 68.7 in the Global Right to Information Classification (RTI)²⁶⁵. It currently still ranks as 35th in the rating with a score of 103, which is higher than many developed countries.²⁶⁶

From the authors of the report's point of view, however, this classification cannot be relied upon to accurately assess the efficiency of governments in fighting corruption. By observing the world rankings, Afghanistan was ranked first in the world by RTI Rating with 139 points, while in Transparency International's Global Corruption Perceptions Index, Afghanistan is one of the countries with the most widespread level of corruption in the world over the past years²⁶⁷. RTI Rating's ranking relied only on the evaluation of legislation, but neglected to include the enforcement and application of the law.

Deficiencies:

- Although Yemen's Law No. 13 of 2012 on the Right to Information appears to be a good piece of legislation on paper, in practice law enforcement is very weak, if not non-existent, and through AWTAD's experience, nearly 80% of their Freedom of Information (FOI) requests since the law was passed have not been responded to.
- There are many shortcomings to the Right to Information Law²⁶⁸, and the lack of sufficient clarity in some of its articles, such as the information excluded by the law is taken advantage of by government agencies to evade disclosing information.
- There are restrictions in accessing information, including information related to financial disclosures and companies in the private sector. Yemeni legislation so far ignores the right to access beneficial ownership information.
- Yemen's failure to build a comprehensive and accurate information system, and the weak implementation of information transparency, have had adverse effects, perhaps most notably the fiasco in managing international aid and grants to Yemen from relief programs dedicated to addressing the humanitarian situation resulting from war and conflict²⁶⁹.

²⁶¹ Central Bureau of Statistics in Sana'a, Annual Statistics, <http://www.cso-yemen.com/content.php?lng=arabic&cid=131>.

²⁶² Central Bureau of Statistics in Aden (August 2012), https://www.facebook.com/permalink.php?story_fbid=126054639757981&id=104181958611916.

²⁶³ EITI, Yemen, <https://eiti.org/countries/yemen>.

²⁶⁴ Center for Economic Studies and Media and Yemeni Parliamentarians Against Corruption (October 2014), Draft Studies on Extractive Industries in Yemen Workshop, Hadramaut, http://old.agora-parl.org/sites/default/files/lsnt_lstkhryj_fy_lymn.pdf.

²⁶⁵ Global Right to Information Rating, Yemen Country Profile, <https://www.rti-rating.org/country-detail/?country=Yemen>.

²⁶⁶ Global Right to Information Rating, Country Data, <https://www.rti-rating.org/country-data/>.

²⁶⁷ Transparency International (2021), Corruption Perceptions Index, Afghanistan Country Profile, <https://www.transparency.org/en/cpi/2021/index/afg>.

²⁶⁸ Global Right to Information Rating, Yemen Country Profile.

²⁶⁹ Baker, Lindsay et al. (January 2020), The challenges of humanitarian information and analysis: evidence from Yemen, Issue 76, Article 7, The Humanitarian Practice Network, <https://odihpn.org/publication/humanitarian-information-analysis-evidence-yemen/>.

Case: A lawsuit filed against the former Oil Minister by AWTAD

AWTAD filed a lawsuit before the Administrative Court in Sana'a against the former Oil Minister, Khaled Mahfouz Bahhah²⁷⁰ for his refusal to provide information regarding the recent agreement with the French company Total, which was previously announced by the government on May 7, 2014. AWTAD had submitted a request for information from the Ministry of Oil and Minerals on May 11, 2014, but the ministry did not respond to the organization's request and returned the original memorandum of the request without any response, forcing the organization to file a grievance to the General Information Commissioner on June 16, 2014, who in turn apologized for not responding for administrative and financial reasons, as stated in his memorandum delivered to AWTAD on September 16, 2014²⁷¹.

Nevertheless, the judicial proceedings were suspended due to the closure of the administrative court building in Sana'a after it was severely damaged by the bombings in 2015, and subsequently the escape of former Oil Minister Khaled Bahhah from Yemen.

A case for requesting information regarding the import of Chinese-made domestic gas cylinders

AWTAD submitted a FOI request to both The Yemeni Gas Company and the General Authority for Specifications, Standards and Quality Control regarding the denial of entry of Chinese-made domestic gas cylinders that are imported by a trader. The General Authority for Specifications, Standards and Quality Control had issued a quality certification, but the gas company prevented their entry and sale in the national markets.

The Yemeni Gas Company responded and sent an official letter with the requested information No. 272/96-13 on March 1, 2021, while the General Authority for Specifications and Standards did not respond, although AWTAD sent a second memorandum.

By studying the information provided by the Yemeni Gas Company, AWTAD discovered that the bulk of that information was dubious, so AWTAD submitted a complaint against both the Yemeni Gas Company and the General Authority for Specifications, Standards and Quality Control to the Office of the Presidency of the Republic in a letter issued No. 12 on June 15, 2021²⁷². An investigation into the case has been opened with SNACC, and AWTAD has submitted the documents it has to the investigative judge, but there is no information on the results of the investigation.

Measures to empower and encourage society in the fight against corruption						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

The AC Law includes many paragraphs and articles that support UNCAC Article 13. The fifth goal of the AC Law is "to activate the principle of accountability, enhance the oversight role of the competent authorities, and facilitate community members in the procedures for obtaining information and reaching the relevant authority". As for the sixth goal, it aims to "encourage and activate the role of civil society institutions and organizations in effective participation in combating corruption, raise community members' awareness of its dangers, and expand knowledge of the means and methods of preventing it ". In addition to Paragraphs 3 and 11 of Article 8, which were included within the tasks of SNACC, to take measures to ensure the participation

²⁷⁰ AWTAD (October 2014), AWTAD files an urgent lawsuit before the Administrative Court of Sana'a against the Minister of Oil and Minerals Khaled Bahhah, <https://www.facebook.com/otadorg/photos/a.351344014932113/753376234728887>.

²⁷¹ Commissioner-General of Information (September 2014), Official Letter No. 2, Response to the grievance of the Organization of Peps Against Corruption, <https://drive.google.com/file/d/18G5CA8HmyzpCgXQ5IEA6T5Qv6ntjECSa/view?usp=sharing>.

²⁷² A copy of the letter of the Yemeni Gas Company, and the communication submitted to the Office of the Presidency of the Republic is within the attached documents to this report.

of civil society and the media in awareness-raising and media activity to address corruption. The second chapter of the law is devoted to the participation of society in general in anti-corruption efforts.

In the Right to Information Law, the third objective is to enable society to develop its capabilities to benefit from increased information. In Article 18, the law grants priority to obtaining information as a result of requests submitted by journalists, news reporters and for jobs who work within certain time limits or request information relating to matters of public interest or public affairs.

Although the SNACC in Yemen is active in encouraging CSO participation, the interest of the Yemeni CSOs in the field of transparency and anti-corruption is very limited compared to the humanitarian development and human rights fields. Before 2015, there was a group of NGOs active in the field of transparency, community accountability and AC. Several civil society alliances have emerged to combat corruption. International organizations have provided a lot of support in this area, and have implemented many activities, awareness and training programs. However, most of them have ceased to operate or have been permanently shut down²⁷³, and CSOs and the media face many barriers and risks in accessing information or ensuring community oversight and accountability, especially since 2015 due to the war and conflict²⁷⁴.

Yemeni governments do not provide any fixed government funding to NGOs active in the fight against corruption, especially since 2015, when government support for all NGOs and CSOs in general stopped, and the majority of international organizations ceased providing any support for transparency and anti-corruption programs in Yemen²⁷⁵.

Yemen is ranked among the most dangerous countries for journalists, media and activists²⁷⁶, and many have been threatened, arbitrarily prosecuted or prosecuted for defamation for whistleblowing.

Deficiencies:

- According to the opinion poll conducted by the report team, 69% of respondents consider that the Yemeni authorities have not provided adequate facilities for civil society to access and disseminate information related to corruption crimes²⁷⁷.

Cases

- 1- The assassination of an investigative journalist and anti-corruption activist with food poisoning. His grave was vandalized and his sister was threatened and harassed, on the basis of revealing major corruption incidents concerning oil derivatives trade, and those involved in the crime have not yet been arrested or tried²⁷⁸.
- 2- The case of a unionist in the Ministry of Electricity, who was attacked with incendiary materials that caused him severe physical damage on the basis of exposing corruption crimes in the electricity sector.

²⁷³ Among the most important civil society organizations that have been closed and permanently suspended is the Yemeni Transparency Group, which is the national branch of Transparency International in Yemen.

²⁷⁴ AL-Hatef, Taher (December 2018), The Site of Civil Society in the Anti-Corruption Department in the Current Stage of Conflict in Yemen, SNACC Event on the International Anti-Corruption Day "AS Priorities in light of the current situation in our country", https://drive.google.com/file/d/1MK25GAr2SW0lw78qj09qo2em-XEWwk7/view?fbclid=IwAR2jFML8LwbAci_pTr1L85HM0dGWkAOd_AB9CX-XEWwkVoikW9, p. 4-8.

²⁷⁵ With the exception of the Good Governance Program of the German Development Agency, all international organizations present in Yemen during the last six years did not allocate any funding to the field of transparency and anti-corruption, except for some projects funded by foreign bodies not present in Yemen, such as the American Democratic Fund, which supported some programs for civil society organizations in Yemen, in areas under the control of the Aden government.

²⁷⁶ Reporters Without Borders (2022), World Press Freedom Ranking, Yemen, <https://rsf.org/ar/%D8%AA%D8%B5%D9%86%D9%8A%D9%81>.

²⁷⁷ AWTAD, Public Opinion Poll to assess Yemen's compliance with Chapter II of the UN Anti-Corruption Convention, <https://drive.google.com/drive/u/0/my-drive>.

²⁷⁸ Coalition for Integrity and Accountability (February 2017), Medical Report: Yemeni journalist Mohammed al-Absi died poisoned, <https://www.aman-palestine.org/media-center/6473.html>.

He is still receiving treatment in Germany, and the main suspects in the case were released before the end of his trial and his escape from Yemen²⁷⁹.

- 3- Kamaran Cigarette Manufacturing Company filed a case against ALHAWYAH satellite channel for defamation, on the basis of the channel publishing corruption incidents within the company in several programs, including the "File of the Week". The head of the team preparing this report, Taher Al-Hataf, was one of the guests of the episode²⁸⁰, and the verdict was issued by a court press²⁸¹.
- 4- The Minister of Finance of the Government of National Accord defamed AWTAD and its president, lawyer Abdullah Al-Qudsi, in his letter issued to the Prime Minister No. 13838 and dated March 6, 2014 on the basis of the government's refusal to implement its obligations to employ graduates of Al-Thawra Hospital Institute for Nursing²⁸².

Art. 11 - Judiciary and Prosecution Services

Codes of Conduct for the Judiciary						
Independence - Integrity - Transparency - Non-conflict of interest - Sanctions						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

Article 149 of the 1991 Constitution of the Republic of Yemen states²⁸³: "the judiciary is an authority that is judicially, financially and administratively independent, the Public Prosecution is one of its bodies, and the Courts are in charge of adjudicating all disputes and crimes. Judges are independent, and there is no authority over them in their judgment other than the law, and it is not permissible for any party in any way to interfere in cases or in a matter of justice and such interference is a punishable crime, and the case does not fall into statute of limitations". This clearly means that the Yemeni constitution classifies the judiciary as an authority that enjoys all aspects of technical, administrative and financial independence, including both the personal concept of independence: it is intended to provide independence for judges as persons, and the objective concept: it is intended to apply the principle of separation of powers and the independence of the judiciary as an authority and entity from the legislative and executive authorities²⁸⁴. This includes the Public Prosecution, which is an integral part of the judiciary as confirmed by Article 1 of the Judicial Authority Act No. 1 of 1991²⁸⁵ and its amendments²⁸⁶.

For the purpose of not violating the independence of the judiciary in its rulings or decisions, Article 89 of the Judiciary Law limited the powers of the Minister of Justice to financial, administrative and regulatory supervision of all courts and judges, as well as the powers of the Attorney General to supervise prosecutors. The second chapter concerned with immunities granted to judges and prosecutors.

According to the judicial system in Yemen, Public Prosecutions are a judicial body, and although its members follow their chiefs in the order of their jobs, and then the Attorney General, who follows the Minister of Justice. Nevertheless, public prosecutors do not enjoy full independence, as they are part of the Supreme

²⁷⁹ Sinis Aesthetics Berlin (December 2015), Professor Dr. Nektarios Sinis treats acid victims, <https://www.youtube.com/watch?v=r-YJH-kaew4>.

²⁸⁰ Al-Hawyah Channel (October 2019), The Week's File Program: The Secrets of the Kamaran Billion Company Away from the Censorship, So Why?, <https://www.youtube.com/watch?v=s8DEpj8NRvs>.

²⁸¹ Al-Hawyah Channel (December 2019), The judiciary triumphs over identity and confirms the corruption of Kamran Company, <https://www.youtube.com/watch?v=s8DEpj8NRvs>, accessed on 1 March 2022.

²⁸² Union of Employees and Workers of the Ministry of Finance (October 2014), A statement issued by the Union in solidarity with AWTAD and its President, https://drive.google.com/file/d/1p_MMoGl9ChF39SNhVx9UNJHGk9r2j9aZ/view?usp=sharing.

²⁸³ Yemen's Constitution of 1991 with Amendments through 2001, https://www.constituteproject.org/constitution/Yemen_2001.pdf.

²⁸⁴ Al-Saidi, Muhammad Qaid (December 2013), The Independence of the Judiciary in Yemen Between Reality and Ambition, Arab Lawyers Network, <http://alsanhoori.com/default.aspx?Action=Display&ID=117435&Type=3>, p. 2.

²⁸⁵ Judiciary Law, https://yemen-nic.info/db/laws_ye/detail.php?ID=11295.

²⁸⁶ Amendment of the Judiciary Law, https://yemen-nic.info/db/laws_ye/detail.php?ID=69425.

Judicial Council and the same provisions concerning judges apply to prosecutors as well. Where the Public Prosecution consists of the Attorney General, the Public Funds Attorney General, the heads of prosecutors, assistant prosecutors and prosecutors, the members of the Public Prosecutions follow their superiors in the order of their grades ascending to the Public Prosecutor, who in turn follows the Minister of Justice. This means that Yemeni law provides the Minister of Justice (which is part of the government, i.e., the executive branch) with a limited role related to administrative supervision of the performance of the Public Prosecutor's Office²⁸⁷.

The Judiciary Act included a range of measures to ensure integrity and justice in the work of the judiciary and members of prosecutors, in the selection and appointment of judges, prosecutors and administrative officials, and acceptable measures to prevent conflicts of interest and disclosure of property in Articles 5, 75, 57, 81 and 82.

Article 5 of the Judicial Authority Law stipulates the following: "Court sessions are public, unless the court decides to make them secret in consideration of public order and morals. In all cases, the verdict is pronounced in a public session."

The Civil Procedures and Execution Law No. 40 of 2002 contains a set of procedures and measures to regulate the referral and distribution of cases through articles 101, 181, 183, 184, 210, 274, and Title IV regulates the rules, conditions, and special cases in which judges must abstain or step aside. Articles 200 to 203, 259, 242 to 247, 483 to 485) set rules and procedures related to interference in cases or the implementation of judgments, including the intervention of the Public Prosecution Office (Articles 126, 127).

The Code of Judicial Conduct was issued on April 30, 2009 and approved on July 14, 2010²⁸⁸ and includes nine main rules. In 2021, the Minister of Justice of the Sana'a Government prepared a draft of the Code of Conduct for Administrative Staff in the Judicial Authority Bodies and Agencies and submitted it to the Supreme Judicial Council, which is authorized to circulate it on the courts and prosecutions

To maintain the independence and impartiality of the judiciary, the Judicial Inspection Commission (JIB), one of the bodies affiliated with the Yemeni MoJ, is authorized to inspect, evaluate, monitor the work of judges, receive complaints, investigate any violations committed by judges, prepare a disciplinary case and submit it to the Supreme Judicial Council, which takes disciplinary decisions against judges and members of the prosecution, as is the case with public prosecutors, where there is the Department of Judicial Inspection in the Office of the Attorney General, which exercises the same powers over members of the public prosecution.

The Yemeni authorities prepared the judicial reform plan approved by the government in 1997, which implemented the government's program, and approved the detailed timetable for implementing the judicial reform plan in Cabinet Resolution No. 262 of 2001. According to the fourth periodic report of the International Covenant on Civil and Political Rights, Yemen has achieved several achievements that exceeded what was expected of it²⁸⁹ during that stage, Yemen has prepared a strategy to modernize and develop the judiciary²⁹⁰, and has taken many steps and programs within the framework of the implementation of the plan²⁹¹.

²⁸⁷ Al-Shaibani, Dr. Yassin (2019), The Public Prosecution Office and Its Role in Protecting Human Rights, p. 17-35.

²⁸⁸ Supreme Judicial Council (July 2010), Supreme Judicial Council approves code of judicial conduct, <http://www.sjc-yemen.com/NewPages/showOneArchNews.aspx?NewsId=178&category=1>.

²⁸⁹ United Nations Human Rights Committee (July 2004), Consideration of Reports submitted by States Parties pursuant to Article 40 of the Covenant, Periodic Report IV, Yemen, <https://www.refworld.org/docid/42d168324.html>, p. 4, paragraph 7.

²⁹⁰ Ministry of Justice, Strategy for the Modernization and Development of the Judiciary, <https://yemen-nic.info/files/ministations/justice/1.pdf>.

²⁹¹ For more: UN, Statement on Yemen, <http://docstore.ohchr.org/SelfServices/FilesHandler.ashx?enc=6QkG1d%2FPPRiCAqhKb7yhso%2BCDq8S6uUO99X32yb4DTI436silbEnhWO02hS6YL0TFPF6Lqgz6tnTgY4JTSnpiNlyqEqj0GRnh2nJs3ZD%2Bj%2BxVDSVVXqWJMAYZGX2Ss9J>.

Although Yemeni legislation maintains in its legal provisions the independence of the judiciary, in reality however, that independence is questionable, and the judiciary is exposed to continuous interference, attacks and threats. There is a plethora of cases that support this, including:

- 1- In the formation of successive Yemeni governments over the last three decades, the MoJ is constantly subject to partisan quotas (which contradicts the spirit of the independence of the judiciary in the Yemeni constitution). In the Government of National Accord (2011/2014) the MoJ was among the ministerial portfolios of the "Joint Meeting Parties" bloc, and even in the majority party governments, the MoJ was part of the ruling party's share.
- 2- The independence of the judiciary is exposed to serious external threats due to the interference and control of the executive²⁹². There are many sources of meddling in the affairs and tasks of the judiciary in Yemen as a result of the social, political and cultural structure of Yemeni society²⁹³. Judges and prosecutors in Yemen are subjected to constant attacks²⁹⁴, especially by influential public officials²⁹⁵;
- 3- The former President, Ali Saleh, dismissed the Attorney General on the basis of investigations into the Friday of Dignity massacre, which the protesters were subjected to in the youth revolution on March 18, 2011²⁹⁶;
- 4- The Minister of Justice in the Government of National Accord, Judge AL-Arshani, who belongs to the right-wing Al-Easlah party allowed 200 students of Al-Iman University, which is a strict religious school and is not officially recognized by the Ministry of Higher Education, to join the Higher Institute of the Judiciary, in clear violation of the law establishing the Judicial institutions²⁹⁷;
- 5- The division of the judiciary in Yemen as a result of the current conflict resulted in its inability to maintain its neutrality and independence, as each party exploits the judiciary to try the leaders of the other party and confiscate their assets²⁹⁸, and each party refused to deal with the judicial rulings and decisions issued by the courts and prosecutors of the other party²⁹⁹. The situation developed into the division of trade unions and judicial clubs, resulting in the irregular payment of salaries to judges and members of prosecutors in areas under the control of the Government of Sana'a;
- 6- The dispute over the decision to appoint the former the Attorney General in the Aden authority, as he belongs to the military corps and not to the judiciary, which reached the courts as a result of the differences and internal conflict between the political forces and parties that support the authorities of Aden³⁰⁰;

²⁹² For more: United States Agency for International Development (September 2006), Yemen Corruption Assessment, https://www.transparency.org/files/content/activity/2006_USAID_YemenCorruption_EN.pdf, p. 12-13.

²⁹³ For more: Maori, Judge Yahya Muhammad - Member of the Supreme Court in Yemen (September 2006), The Independence of the Judiciary, Journal of Judicial Research No. 5, p. 179-181, <http://www.sjc-yemen.com/Downloads/mag5.pdf>.

²⁹⁴ Yemen Judges Club (February 2022), Yemen Judges Club Statement No. (1) for the year 2022 AD and demands the urgent dismissal of the Supreme Judicial Council, <https://www.facebook.com/judgesclub.yemen1/photos/a.272428992917876/2101244570036300/>.

²⁹⁵ Yemen | Tomorrow (October 2020), Judges will go on strike to protest the assaults on them, <https://gohod.net/?p=5548>.

²⁹⁶ Human Rights Watch (February 2013), Yemen: Political Interference in Massacre Probe, <https://www.hrw.org/news/2013/02/12/yemen-political-interference-massacre-probe>.

²⁹⁷ Wafaq Press (May 2013), Judges, lawyers, media and activists warn of the disastrous steps of the Minister of Justice and his efforts to betray the Yemeni judiciary, http://wefaqpress.com/news_details.php?sid=4934.

²⁹⁸ For more: Al-Shater, Muhammed, and Kozak, Emelie (November 2019), The Judiciary in Yemen: The Status Quo, Current Challenges and Post-Conflict Considerations, Project to Support Inclusive Peacemaking and Political Transition in Yemen, DeepRoot Consulting, <https://www.deeproot.consulting/single-post/2019/11/25/the-judiciary-in-yemen-the-status-quo-current-challenges-and-post-conflict-considerations>, p. 13.

²⁹⁹ Supreme Judicial Council (December 2019), Resolution No. (38) of 2019, <https://www.tahdeeth.net/UploadFiles/2020/Sep/21/72067019-aa50-4594-a0e0-8ee50e9b53a5.jpg>.

³⁰⁰ Public Prosecution - Yemen (October 2021), Public Prosecutor demands the resignation of a judge considering a case against him based on Sharia and law, https://www.facebook.com/permalink.php?story_fbid=123635553418895&id=100678445714606.

7- The Southern Judges Club based in Aden decided to stop dealing with any decisions, appointments or directives from JIB, which is affiliated with the Aden authorities, accusing JIB of siding with political parties serving their own agendas³⁰¹.

Since 2020, the Government of Sana'a has been carrying out a project to develop the judicial system, establishing the justice system as an entity for coordination between government agencies related to the judicial field and implementing a networking project for courts and prosecutors, as part of its plan for the national vision 2030 of the Government of Sana'a³⁰².

Supported and funded by the MENA-OECD Governance Program (a strategic partnership between MENA and OECD countries to share knowledge and expertise), the government of Aden is implementing the project "Reinforcing the rule of law: developing the capacities of the judiciary in Yemen", which aims to support judicial capacity, institutional coordination and effectiveness of the Yemeni judicial system. The project will provide support to the Government of Yemen (GoY) in identifying key challenges and opportunities in this field, reflecting the conflict context and aiming to anticipate on the post-conflict situation³⁰³.

Case completion in Yemeni courts is very low and did not exceed 18% completion rate in 2015, but increased in the courts of the Government of Sana'a to 47% in 2020³⁰⁴. The majority of cases in Yemeni courts take long periods to issue judicial decisions³⁰⁵, and sometimes judicial decisions are not issued or implemented until after their impact and usefulness has become void³⁰⁶.

The number of complaints against judges received by JIB in Sana'a during the year 2020 and the first half of 2021 amounted to 2726. 230 judges were summoned and investigated 80 of them, and 34 disciplinary cases were submitted to the Supreme Judicial Council, which indicates a large spread of corruption in the judiciary in Yemen and the non-compliance with the rules and principles of the judicial codes of conduct, which forced the JIB of the Sana'a government recently to assign a judicial inspector in each governorate³⁰⁷.

During October 2021, the field inspection committees of the Office of the Attorney General of the Government of Sana'a received 1,110 complaints, and during the same month they managed to reopen 3,534 stalled cases from previous years³⁰⁸.

Deficiencies:

- The effective independence of the judiciary in Yemen in terms of technical, administrative and financial matters has not been achieved in reality and in legislation at all for many reasons³⁰⁹. According to the Corruption Risk Prediction Report 2021, Yemen's judicial independence assessment in 2008 was 2.16/10 points, and although it rose to 3.4/10 points in 2020, it remains at very low levels³¹⁰.

³⁰¹ Southern Judges Club, Statement on the suspension of dealing with the Judicial Inspectorate for its partisan bias, <https://www.facebook.com/JudgesClubSouth/posts/4784191418344011>.

³⁰² Saba Net (January 2020), Inauguration of the plan for the first phase to implement the National Vision 2020 in the justice system, <https://www.saba.ye/ar/news3084521.htm>.

³⁰³ OECD (October 2020), Reinforcing the rule of law: Developing the capacities of the judiciary in Yemen, MENA-OECD, Aden, <https://www.oecd.org/mena/governance/Agenda-Workshops-RoL-Yemen-6-7-oct.pdf>.

³⁰⁴ Al-Thawrah Newspaper (September 2021), Press Interview with JIB President, Issue (20748), <http://althawrah.ye/archives/698389>.

³⁰⁵ Al-Solawi, Mohammed, Where is my right Program, Al-Hawyah Channel, https://www.youtube.com/playlist?list=PLZy_O323uPp7cHd5civmfasNz2wDSu10E.

³⁰⁶ As an example: Although it is an urgent case, the final ruling in the case of repealing Presidential Decree No. (54) of 2013 appointing SNACC members was issued in 2016 and was not implemented even after the expiry of the legal period for the members of the commission (five years).

³⁰⁷ Al-Thawrah Newspaper (2021), Press Interview with JIB President.

³⁰⁸ Al-Thawrah Newspaper (October 2021), Judicial inspection committees of the public prosecutor's office reveal many abuses in six provinces and emphasize the speed of treatment, <http://althawrah.ye/archives/707178>.

³⁰⁹ For more: Al-Saidi, Lawyer Muhammad Qaid (2013), The Independence of the Judiciary in Yemen Between Reality and Ambition.

³¹⁰ CorruptionRisk.org (2022), Corruption Risk Forecast: Yemen.

- The 2009 Code of Functional Conduct, consisting of 100 articles, were so exaggerated to the point of not being able to implement and monitor its application in practice in Yemen and inconsistent with the Bangalore Principles regarding the conduct of the judicial system³¹¹, which forced the government of Aden to reconsider its formulation within the capacity development project (as previously mentioned). The MoJ in Sana'a plans to prepare a code of honor for the judiciary's employees³¹².
- More than 65% of the administrative staff in the judicial system in Yemen do not have qualifications higher than secondary education level³¹³, which demonstrates a failure to comply with the criteria in selecting administrative staff. The judicial system faces a large deficit in the qualified staff in all its fields (administrative, organizational, supervisory, service, and judges, etc.). Multiple accusations are directed at the lack of integrity of admission procedures to select applicants to study at the Higher Judicial Institute, whether in Sana'a³¹⁴ or Aden³¹⁵, and cases have been filed in the administrative courts because of this³¹⁶.
- Information about the assets and interests of judges and prosecutors in Yemen is strictly confidential, and the Financial Disclosure Law penalizes those who disclose them. The Code of Judicial Conduct ignored this law, which strongly opens the way for conflicts of interest and exploitation of the judicial function to achieve private interests. For example, in 2020, JIB Sana'a received complaints against a number of judges about alleged offences related to the sale and purchase of real estate³¹⁷.
- There is a lack of public trust in the judiciary in Yemen, and in many cases of disputes and litigation, especially during the current conflict, they resort to tradition and customary laws through tribal chieftains and social dignitaries, which have a long-standing tradition that precedes the establishment of the state. Disputes are usually resolved under customary law rather than through formal justice in both urban and rural areas. Yemen is therefore a complex multiple legal system³¹⁸. From the point of view of government officials, this form of legal pluralism is in the interest of justice because it relieves the pressure on the courts in Yemen³¹⁹.
- Corruption is widespread in the judicial system in Yemen, and its levels have increased in the last five years, especially in the authorities of Aden³²⁰.

It is important to note that AWTAD sent a letter to the MoJ requesting information and interviews. Subsequently, a meeting was held between the Secretary General of the Supreme Judicial Council and the President of AWTAD at MoJ headquarters, but the Secretary-General of the Judicial Council apologized for providing any information or allowing interviews to take place, on the grounds that the United Nations refused to recognize the current authorities in Sana'a, and have classified them as terrorists³²¹.

³¹¹ According to a consultation provided by the advisor of the reporting team, Judge Fahim Hadrami, a member of the Supreme Judicial Council of the Authorities of Aden, the judicial code of conduct issued in 2009 is so exaggerated that the judge was a person outside his community and prevented even the observance of traditions and customs. It was not even realistic to the principles of Bangalore, which requires modification and review, and this is why the workshop was held, where he was one of the participants.

³¹² Saba Net (January 2021), Minister of Justice stresses the importance of the work of a code of honor for members of the justice system, <https://www.saba.ye/ar/news3125104.htm>.

³¹³ Yemen Today Channel (March 2022), Discussion Program with Judge Nabil Saleh Al-Azani - Minister of Justice in the Sana'a Government, <https://www.youtube.com/watch?v=vWEDoUovHI4>.

³¹⁴ Saba Net (August 2021), A source in the judiciary denies the validity of excluding some applicants to the Higher Judicial Institute, <https://www.saba.ye/ar/news3151333.htm>, accessed on 4 March 2022.

³¹⁵ Al-Azab, Fakhr (February 2019), Aden..Corruption accompanies entrance exams at the Higher Judicial Institute, Al-Mushahid Net, <https://almushahid.net/40253/>, accessed on 4 March 2022.

³¹⁶ Yemen Today Channel (2022), Discussion Program with Judge Nabil Saleh Al-Azani.

³¹⁷ Al-Thawrah Newspaper (2021), Press Interview with JIB President.

³¹⁸ Alshuwaiter, Mohammed (November 2021), The Impact of the War on Yemen's Justice System, International Legal Assistance Consortium, <http://ilacnet.org/wp-content/uploads/2021/12/The-Impact-of-the-War-on-Yemens-Justice-System.pdf>, p. 2-3.

³¹⁹ Yemen Today Channel (2022), Discussion Program with Judge Nabil Saleh Al-Azani.

³²⁰ Baras, Abdelkader (September 2021), The Southern Judges Club reveals massive corruption in the judiciary, Al-Ayyam Newspaper, <https://www.alayyam.info/news/8QF54C4R-P4W8K5-3886>, accessed on 4 March 2022.

³²¹ Interview with Judge Saad Hadi - Secretary General of the Judicial Council in Sana'a, Headquarters of the Ministry of Justice, Sana'a, 27 March 2022.

On the same day, inside MoJ headquarters, the Secretary-General of the Judicial Council attended a meeting with the Deputy Resident Representative of the Office of the High Commissioner for Human Rights, Safir al-Din Sayed, to discuss their joint cooperation and issues related to the promotion and protection of human rights, the modernization of Yemeni legislation and the activation of judicial inspection houses³²² (affiliated with JIB and the Attorney General's Office).

Art. 12 – Private Sector Transparency

Measures to prevent the spread of corruption in the private sector and internal audits						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

Among the tasks of the SNACC, in accordance with Article 23 of the AC Act and in coordination with the competent authorities of the government and stakeholders in the private sector, is to study, evaluate and develop systems and measures related to the private sector in order to achieve the following:

- Strengthen accounting and auditing standards and systems to enhance their transparency and setting monitoring indicators that ensure auditing of accounts and balance sheets, and commitment to maintaining regular financial and accounting books and records;
- Establish controls to prevent the manipulation of accounting data;
- Take the necessary measures to ensure easy access to records for review by the competent authorities in accordance with the legislation in force.

There is a set of national legislations related to the private sector in Yemen, the most important of which are the Commercial Companies Law and its amendments³²³, the Audit and Accounting Profession Law³²⁴, the Commercial Law and its amendments³²⁵, the Crimes and Penalties Law, and others. They contain a set of measures and procedures related to preventing the spread of corruption. However, it is outdated, has not been revised and developed, and does not achieve the required compliance with the UNCAC Articles. Moreover, trade laws appear to have been hastily passed in the 1990-1991 Unification period, drawing from the most “ruthless and complex” laws from other countries in order to ensure a strong legislative foundation. However, the result has been a poor understanding of the laws, and an arbitrary application of them.³²⁶

There are separate rules and measures in Yemeni legislation regarding documents, records, minutes, reports and data for companies, and the Ministry of Industry and Trade has the powers to examine and inspect them.

In accordance with Articles 92 and 150 of the Commercial Companies Act, joint stock companies and equity recommendation companies³²⁷ are obliged only each year to publish in an official daily newspaper the budget of the previous fiscal year and its closing accounts, a list of board members and auditors, the calculation of profits and losses, the full text of the auditor's report and a summary of the auditor's report.

Yemeni legislation has imposed a variety of sanctions on individuals or companies in case they violate the rules and procedures stated therein. However, all of the financial penalties contained in Yemeni legislation are outdated and their market value has diminished and is no longer feasible and has not been updated so far.

³²² Saba Net (March 2022), The President of the Judicial Council meets the Deputy Representative of the High Commissioner for Human Rights, <https://www.saba.ye/ar/news3181162.htm>, accessed on 30 March 2022.

³²³ Law No. (22) of 1997 and its amendments on commercial companies, https://yemen-nic.info/db/laws_ye/detail.php?ID=11507.

³²⁴ Law No. (26) of 1999 regarding auditing and auditing, https://yemen-nic.info/db/laws_ye/detail.php?ID=11605.

³²⁵ Republican Decree Law No. (32) of 1991, https://yemen-nic.info/db/laws_ye/detail.php?ID=11304.

³²⁶ United States Agency for International Development (2006), Yemen Corruption Assessment, p. 62.

³²⁷ Equity Recommendation Company (Simple Recommendation Company): a company consisting of two categories of partners, one in the category of solidarity partners responsible for all their funds for the company's obligations, and the other category of shareholder partners who ask about the company's obligations only as much as their shares of capital.

Yemen does not have national standards for accounting and auditing³²⁸ as of yet, and the Yemeni authorities are facing great difficulty in preparing national standards. From the point of view of government officials, the use of international standards is the most appropriate course of action in Yemen³²⁹. Private companies use International Financial Reporting Standards (IFRSF)³³⁰, but only large companies, which exist only in small numbers in Yemen, are actually committed to them³³¹. Directives had previously been issued by the President of the Republic to the Prime Minister by Order No. 2952 from July 28, 2013, in order to follow up on the adoption of international reporting standards in Yemen. However, they were optional and did not become mandatory until after the current Sana'a government issued Resolutions No. 51 of 2019³³² and No. 16 for 2020 regarding the adoption and application of international accounting standards, international standards for financial reporting and auditing in the Republic of Yemen, rules and ethics of international professional, starting from January 1, 2020³³³. The Minister of Industry and Trade in the Sana'a government issued Resolution No. 74 for 2020 to form a committee to adopt and application of international standards.

On March 29, 2009, the Minister of Industry and Trade announced the Corporate Governance Disclosure Award as well as the Social Responsibility Award. Acknowledging that Yemen occupies a low rank in the Investor Protection Index due to the companies' non-compliance with the principles of governance, the award project failed and did not continue due to the lack of sufficient standards, capabilities and procedures for its efficient implementation³³⁴.

The Ministry of Industry and Trade is interested in corporate governance, and in 2019, held a special seminar to introduce corporate governance in Yemen, and is currently preparing a proposal to amend the Commercial Companies Law that includes more corporate governance rules, but it does not plan to issue a special corporate governance law³³⁵.

The Yemeni authorities have established Commercial Courts specialized in corporate and commercial cases. The Yemeni General Authority for Specifications, Standards and Quality Control (YSMO) was established as a supervisory body specialized in monitoring the quality of goods and products that the private sector in Yemen produces, imports or exports³³⁶.

The Ministry of Industry and Trade continuously conducts exams to assess the professional and academic level of those wishing to obtain a chartered accountant license, grants and renews licenses for accountants, legal auditors and audit companies in Yemen. During 2021, licensing of auditors was granted to 41 companies, and 347 chartered accountants³³⁷. It also exercises its functions and powers by supervising and

³²⁸ According to recommendations made by a study to assess the accounting and auditing profession in Yemen carried out by foreign companies in 1990s (including Arthur Anderson) for COCA, it recommended the need to prepare national standards, but these recommendations have not been implemented so far.

³²⁹ Personal interview with Abdullah Hayel Saif - Director General of Regulating the Audit and Audit Profession at the Ministry of Industry, Ministry of Industry Headquarters, Sana'a, 15 March 2022.

³³⁰ Deloitte IAS Plus (April 2014), New jurisdiction profile for Yemen on the use of IFRS, https://www.iasplus.com/en/news/2014/04/jurisdiction-profiles?fbclid=IwAR32btITquwFhxeAnI78CAHf0_xPPccWFWdZyYE0yUGLuUU-noEedryexLc.

³³¹ Personal interview with Abdullah Hayel Saif, 15 March 2022.

³³² Ibid.

³³³ Yemeni Certified Public Accountants Association (November 2019), Resolution to Adopt and Apply International Accounting Standards and International Financial Reporting Standards issued by the International Accounting Standards Board, <http://www.yacpa.org/ar/?PageID=400>.

³³⁴ Personal interview with Ahmed Mulataf Al-Daqri, Director of the Companies Control Department at the Ministry of Industry, Ministry of Industry headquarters, Sana'a, 15 March 2022.

³³⁵ Ibid.

³³⁶ For more: General Authority for Standardization, Metrology and Quality Control, <https://ysmo.org/?fbclid=IwAR0rsbqmqzdyv9Oh6T6pPPELERV-drUp2I-GJheJ7U3ILeZXtAd99vPjhtal>.

³³⁷ Yemeni Certified Public Accountants Association (2021), Guide to Yemeni Certified Public Accountants licensed to practice auditing for the year 2021, A printed annual bulletin issued by the Yemeni Association of Certified Public Accountants, p. 46-52.

controlling the private sector, and does not approve the final accounts of companies until they have verified their compliance with international standards³³⁸.

Many companies and individuals in the private sector in Yemen collapsed and went bankrupt and as a result fled outside Yemen, especially since the outbreak of the conflict in 2014. Corruption played a large role in this. Yemen is ranked among the world's most capital-repellent countries, with Yemen ranked fifth in a capital flight study between 1990 and 2008 among the least developed countries³³⁹, with a total of \$12 billion, breaking a record³⁴⁰.

Good practices:

- SNACC is currently preparing drafts to amend private sector laws, as part of the tasks of the Anti-Corruption Legislation Assessment and Development Committee. The Ministry of Industry and Trade is also preparing another proposal for the same laws; however, there is no coordination and communication between the two sides to unite their efforts³⁴¹.

Deficiencies:

- A strong relationship has emerged between the authorities and the private sector in Yemen, not in the fight against corruption, but in a relation to corrupt practices.
- The private sector in Yemen has adapted its activities to the growing trends of grand corruption, and during the past decades, an exploitative capitalist class has emerged in Yemen from the sons of senior officials, officers and sheikhs who rose from the bottom of society and became scramble for government tenders. In addition to widespread corruption, this has led to the continued decline of foreign investment and the classification of Yemen's investment climate as unfavorable for national and foreign capital³⁴².
- According to the public opinion poll conducted by the report team, only 5.3% of respondents are convinced that the private sector in Yemen has effectively contributed during the past two decades to combating corruption, or that it practices transparency in its records, accounts and recruitment procedures, while 60% strongly oppose this. The majority of Yemeni society accuses the private sector of being most involved in corruption, to the extent that the private sector representative on the SNACC Council for the second term was found to be involved in corruption scandals and a court ruling was issued against him for a corruption offense two years before his appointment to SNACC³⁴³, although no legal action was taken against him.
- The obstacles facing the governance of private sector companies are numerous, and the level of these obstacles is very high³⁴⁴. Among these obstacles are the low level of awareness of the rules and principles of governance as well as the principle of good governance in a large part of the private sector³⁴⁵.

Measures of financial transparency and Beneficial Ownership Transparency						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓				✓		

³³⁸ Personal interview with Abdullah Hayel Saif, 15 March 2022.

³³⁹ Hill, Jenny et al. (September 2013), Yemen: Corruption, Capital Flight Global Drivers of Conflict, A Chatham House Report, https://www.chathamhouse.org/sites/default/files/public/Research/Middle%20East/0913r_yemen_es.pdf, p. 9.

³⁴⁰ United Nations Economic and Social Commission for Western Asia (2020), Arab LDCs: Development Challenges and Opportunities, <https://reliefweb.int/report/yemen/arab-ldcs-development-challenges-and-opportunities>, p. 49.

³⁴¹ Interview with Ibrahim Abdul Malik Al-Sunbani - General Manager of Companies, Ministry of Industry, Ministry of Industry Headquarters, Sana'a, 15 March 2022.

³⁴² For more: Mohsen, Dr. Yahya Saleh (2010), The Map of Corruption in Yemen, Its Influential Parties, The Yemeni Observatory for Human Rights, http://yohr.org/Index.php?ac=3&no=4494&d_f=160&t_f=0&t=5&lang_in=Ar, p. 82-89.

³⁴³ Ministry of Justice, Public Funds Court (March 2011), Judicial Decision No. (44) of 1433 AH/2011 on charges of "annexing public money to the king of the defendant Ali Yahya Ahmed Al-Sunidar", <https://centeranti-graft.blogspot.com/2014/01/>.

³⁴⁴ For more: Alasbahi, Aiman and Ishwara P. (2021), Obstacles and possible enablers to corporate governance practices in Yemen, International Journal of Advance Research, Ideas and Innovations in Technology, <https://www.ijariit.com/manuscripts/v7i3/V7I3-1903.pdf>, p. 1481-1487.

³⁴⁵ Interview with Ibrahim Abdul Malik Al-Sunbani, 15 March 2022.

There are separate provisions in the Yemeni legislation regarding the transparency of companies in Articles 4/2 and 19 of the Commercial Companies Law, Article 7 of the Commercial Law, and Articles 3 and 15 of the Commercial Register Law, including measures related to the identity of natural persons and the legal entities participating in the creation and management of private commercial entities, but it is of limited transparency and does not achieve the required level of transparency.

The right to access the records, books, documents and data of companies is restricted only to the competent government authorities, the controller, partners and individuals who have an interest in accessing them. Article 187 of the Commercial Companies Law³⁴⁶ granted the right to refuse access to information requests on the basis of public security and the protection of public interest. This opens the way to refuse many requests for access to information.

Despite this, in Articles 7 and 12 of the Yemeni Anti-Money Laundering and Terrorist Financing Law³⁴⁷, which requires the disclosure of the real beneficiaries of natural or legal persons, their records and data in financial and non-financial institutions subject only to the Anti-Money Laundering Law. All other Yemeni legislations have never addressed transparency regarding beneficial ownership, including the Commercial Companies Law and the Commercial Registry Law.

According to a study to assess Yemeni legislation in the light of OECD Standards of Corporate Governance³⁴⁸, there is consistency between Yemeni legislation and corporate governance issued by OECD. There is conflict between the Companies Act and Banks Act, and the Yemeni legislation does not contain legal provision that is clear and explicit enough on some issues such as transparency and disclosure³⁴⁹.

In 2021, the Ministry of Industry and Trade of the Government of Sana'a launched an e-platform on its website to inquire about brand names (individuals and companies) but does not provide sufficient information about the ownership or the beneficial ownership³⁵⁰, and has updated the services of receiving complaints and reports against traders, companies and shops through several modern and easy means such as trade number, e-application and e-mail³⁵¹.

An economic study carried out by the Yemeni Center for the Measurement of Public Opinion in 2009 revealed the low level of transparency of Yemeni companies and economic institutions, as 60.5% of companies refrain from publishing and disclosing their profits, and 57.5% from disclosing their major shareholders, and in contrast, 67% disclose their strategies and objectives³⁵². Fictitious companies are deployed in Yemen, especially during the last five years, and the Ministry of Industry and Trade in Sana'a is preparing to verify all companies, after completing the preparation of a comprehensive information hub and database for approximately 77% of the companies registered with it³⁵³.

Deficiencies:

- There is still no special law for the governance of private sector companies or for the community responsibility of companies in Yemen. All that has been achieved in this aspect were community and trade

³⁴⁶ The Yemeni Commercial Companies Law and its amendments, <https://www.icricinternational.org/wp-content/uploads/countries/yemen/companies%20registration%20laws.pdf>.

³⁴⁷ Yemen Anti-Money Laundering and Terrorist Financing Law and its amendments, http://agoyemen.net/lib_details.php?id=203.

³⁴⁸ Ahmed, Sultan Hassan and Rathi, Dr. N.S., Evaluation the Yemeni Legislations In The Light of The OECD Standards of Corporate Governance, International Journal of Engineering and Social Science, Volume 2, Issue 2, ISSN: 2249- 9482, <https://www.indusedu.org/pdfs/INDIA-2.pdf>.

³⁴⁹ Ibid, p. 23.

³⁵⁰ Ministry of Industry and Trade – Sana'a, Brand Name Inquiry Service, Companies, Agencies, https://moit.gov.ye/moit/tn_search/.

³⁵¹ Ministry of Industry and Trade – Sana'a, Notifications and Complaints, <https://moit.gov.ye/moit/ar/apply-notifications>.

³⁵² Saba Net (March 2009), A recent study reveals the low level of transparency of Yemeni companies, <https://www.saba.ye/ar/news179666.htm>.

³⁵³ Interview with Ibrahim Abdul Malik Al-Sunbani, 15 March 2022.

union initiatives, such as training courses and field surveys as well as the issuance of a set of governance guides³⁵⁴, which are not mandatory at all.

- The government authorities deliberately evaded compliance with the transparency of beneficial ownership in private sector companies in Yemen, and instead resorted to concealment of beneficial ownership. On top of that, it is difficult to amend laws for this purpose due to the situation in Yemen finds itself in currently³⁵⁵. According to a study on corruption and capital flight from Yemen, about ten families and business groups closely related to former President Ali Saleh controlled more than 80% of imports, manufacturing, processing, banking, telecommunications and the transport of goods. During the first decade of the new millennium, a new generation of "heirs" began to emerge among the elite, and competition for incoming investments intensified³⁵⁶.
- There is a clear disregard for assessing levels of confidentiality in Yemen's private sector, so Yemen has not yet been ranked by the Financial Secrecy Index³⁵⁷.

The case of requesting information about Group 4S

During its investigation into a corruption case, AWTAD sent a letter to the Ministry of Industry and Trade in Sana'a requesting information about the branch of G4S International Security Services in Yemen³⁵⁸, but ministry officials refused to respond or provide any information under the pretext that it was confidential. After another commentary note, which was delivered to the Minister personally³⁵⁹, the Ministry of Industry and Trade sent an official note to AWTAD containing limited information on the legal status of the company and the name of the employee holding the position of CEO³⁶⁰. It did not mention any information about the owners registered in its records or about the beneficial owners, and its relationship with the global group G4S.

Nevertheless, AWTAD obtained judicial documents, mail correspondence and press investigations revealing that the owner registered in the company documents at the Ministry of Industry and Trade is the Press Secretary for the Presidency of the Republic³⁶¹. Furthermore, it was revealed that the beneficial owner of the company is the son of the former Yemeni President and former Commander of the Republican Guard Forces and that the company has been removed from the parent company since mid-2015, but still uses its brand without its consent³⁶².

Preventing the deduction of bribes and expenses incurred in promoting corrupt behaviour from the private sector tax base						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓			✓			

There is no explicit legal provision in Yemeni legislation prohibiting the deduction of bribes and expenses incurred in promoting corrupt conduct from the private sector tax base. Article 13 of Yemen's Income Tax Act No. 17 of 2010 specified what costs and expenses should be deducted from the tax base.

³⁵⁴ Yemeni Business Club, Releases, <https://www.ybc-yemen.com/ar/about/publications>.

³⁵⁵ Interview with Ahmed Mulataf Al-Daqari, 15 March 2022.

³⁵⁶ Hill, Jenny et al. (2013), Yemen: Corruption, Capital Flight Global Drivers of Conflict, p. 5.

³⁵⁷ The Tax Justice Network (2022), Financial Secrecy Index, <https://fsi.taxjustice.net/>.

³⁵⁸ AWTAD (January 2017), Request for Information, Memorandum issued to the Ministry of Industry and Trade No. 5.

³⁵⁹ AWTAD (January 2017), Second Commentary Letter to Request Information, Memorandum issued to the Minister of Industry and Trade No. 7, https://drive.google.com/file/d/13Om-sN3sTm2X_ZxSSQY-yn_D1qEMGhS/view?usp=sharing.

³⁶⁰ Ministry of Industry and Trade (February 2017), Official book issued to AWTAD No. 209,

<https://drive.google.com/file/d/1NOZnwk1ktr-xqitPjb9Fe-31Vf19Gmk/view?usp=sharing>.

³⁶¹ Halima, Mansoor (January 2017), Unpaid workers are left in the lurch as multinationals leave Yemen, TRT World, <https://www.trtworld.com/mea/unpaid-workers-are-left-in-the-lurch-as-multinationals-leave-yemen-4564>.

³⁶² E-mail from Mr. Caroline Skyer, Regional General Counsel, Group 4 Security Services for the Middle East and India, Jumeirah Mall 5 Unit 2404, emailed by carolie.skinner@uae.g4s.com, Dubai, UAE, October 8, 2016.

The report team did not find any information confirming the executive compliance with this paragraph by government agencies, but tax officials confirm that if such expenses are discovered, they will be added to the tax base even if there is no explicit legal provision for that³⁶³. However, many private companies and commercial banks circumvent this issue by including what is spent to promote corrupt behavior under types of expenses such as commission expenses, facilities, rewards, and others³⁶⁴.

Although the Yemeni tax legislation was amended after Yemen ratified the UNCAC, no explicit legal texts related to this topic were added, and the legal texts mentioned above are a serious loophole that can be exploited to violate the fourth paragraph of Article 12 of the UNCAC.

Art. 14 – Measures to Prevent Money-Laundering

Almost all the information about this article will be dealt with in the assessment of compliance with Chapter V of this report, but scattered among its articles, and compliance, the following can be assessed in general for this Article:

Anti-Money Laundering						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

Prior to Yemen's signing of the UNCAC, anti-money laundering legislation was very weak, but new laws were passed and amended more than once until they reached an acceptable level, and projects are being prepared to develop them and fill gaps and shortcomings. The most important of which are related to expanding The National Anti-Money Laundering and Terrorist Financing Committee (NAML&CFT's) role and powers, and promoting the Financial Intelligence Unit's (FIU) independence, as well as separating the functions of the supervisory authorities and the tasks of financial institutions, the main objectives and the scope of the law, the management, and securing frozen funds efficiently and impartially, the modernization of penalties, the updating of the ceilings on the amounts of the most careful and risk-prone operations, and the granting of broader powers to the supervisory authorities³⁶⁵.

Yemen has taken important steps and executive procedures, which will be detailed in Chapter V, as shown through:

- Establishing governmental entities specialized in combating money laundering and collecting financial information.
- Implementation a package of preventive and control measures.
- Issuing a wide range of regulations, instructions, and decisions.
- Issuing annual reports and periodic update reports.
- Joining regional and international initiatives and organizations and signing bilateral agreements.
- Detecting money laundering crimes and referring them to supervisory and judicial authorities.

Good practices:

- Yemen managed to be taken off the FATF's blacklist in October 2014, and accept its transition to being assessed every two years instead of every six months, before being returned to the gray list due to the war.

Deficiencies:

³⁶³ An open discussion by the principal investigator of the reporting team on the Yemeni Tax Authority Staff Forum on Facebook, 23 February 2022,

[https://www.facebook.com/groups/Employees.Tax/posts/4837237599689224/?_cft__\[0\]=AZWOiTV3kG0qb_D7Y8_fkfYEuYpyR-0NPXYbU_0qTsiG3oK789jRDPq85WJI6CjGnE-gBbnYIgMICA8Oe3NRn0tE26w_c46rZNLutFDaVNcn2yWSCGBhIFQOwZtlSJP4lQY&_tn=%2CO%2CP-R](https://www.facebook.com/groups/Employees.Tax/posts/4837237599689224/?_cft__[0]=AZWOiTV3kG0qb_D7Y8_fkfYEuYpyR-0NPXYbU_0qTsiG3oK789jRDPq85WJI6CjGnE-gBbnYIgMICA8Oe3NRn0tE26w_c46rZNLutFDaVNcn2yWSCGBhIFQOwZtlSJP4lQY&_tn=%2CO%2CP-R).

³⁶⁴ Ibid.

³⁶⁵ Interview with Judge Rasheed Abdel-Wareth Al-Munifi - Member and Rapporteur of NAML&CFT, Headquarters of the Committee in Sana'a, 14 February 2022.

- Despite the progress that Yemen has achieved in the field of combating money laundering, it faces many shortcomings, which will be clarified in Chapter V, perhaps the most important of which are:
 - Yemen does not yet have a software system for data analysis.
 - Has not joined any global forum for exchanging information such as the Egmont Group.
 - Lack of possibilities and limited independence of the NAML&CFT.
 - The division of the authorities concerned with combating money laundering (coordinating, supervisory, judicial and law enforcement agencies), as a result of the war and the current conflict.
 - Weak international cooperation and information sharing.

Chapter V (Asset Recovery)

Art. 52 and 58 – Anti-Money Laundering and Art. 14 – Measures to Prevent Money-Laundering

Measures to verify and classify beneficial owners of high-value financial accounts						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

Yemen complied with this paragraph through Articles 7, 8, 9 and 10 of the AML and Terrorist Financing Act No. 1 of 2010³⁶⁶, and amended it by Law No. 17 of 2013³⁶⁷, in order to implement recommendation 5 of the Joint Report of the Middle East and North Africa Financial Action Group (MENA-FATF) from 2008³⁶⁸. These include the basic obligations related to Customer Due Diligence measures (CDD) measures, to identify the activities of clients and their volume, to identify the purpose and nature of the business relationship, to obligate institutions to verify the person acting on behalf of the customer, to identify the real beneficiary, and to classify customers by degree of risk, and obligating persons and entities subject to the law to update their clients' files on a continuous basis. Article 8, 10 and 11 of the executive regulations of the law issued by Republican Decree No. 226 for 2010 specified that all the information that must be available to verify the identity of individuals and entities in financial and banking transactions, and procedures must be followed to verify their identity, the identity of their activities and the sources of their property.

The Central Bank of Yemen issued the periodic publication No. 1 for 2012 addressed to all commercial banks in the Republic on instructions and controls on AML and terrorist financing and specified the third of the basic principles entitled "Know your client" in order to get to know all their customers in proportion to the degree of the risks related to them³⁶⁹, as well as special instructions entitled "Customer Risks"³⁷⁰.

The Central Bank also issued a circular addressed to all banks operating in the Republic using the electronic ID card with the national number in all banking transactions in order to reduce counterfeiting of personal cards, update customer data with the national number, and give all customers a deadline until the end of October 2014³⁷¹.

³⁶⁶ Ministry of Legal Affairs, Law No. (1) of 2010, https://www.fiu.gov.ye/arbic/doc/AMLC2010%20and%20its%20Modifications_AR.pdf.

³⁶⁷ Ministry of Legal Affairs, Law No. (17) of 2013, https://www.fiu.gov.ye/arbic/doc/Low_No_17_year_2013_modifying_low_no_1_year_2010.pdf.

³⁶⁸ MENA FATF (April 2008), Executive Summary of the Joint Assessment Report on AML and Terrorist Financing for the Republic of Yemen, https://www.fiu.gov.ye/arbic/doc/Mutual_Evaluation_Report_AR.pdf, p. 12.

³⁶⁹ Central Bank of Yemen (March 2012), Periodical Publication No. 1 of 2012 addressed to all commercial banks in the Republic on instructions and controls on AML and terrorist financing, <https://www.fiu.gov.ye/arbic/doc/CIRCULAR%20NO.%201-2012%20AR.pdf>, p. 4.

³⁷⁰ Ibid, p. 14.

³⁷¹ Central Bank of Yemen (June 2014), Circular addressed to all banks operating in the Republic of Yemen, No. 4168, <https://www.fiu.gov.ye/arbic/doc/4168.jpeg>.

Good practices:

- Through the amendment to the AML Act and its executive regulations, Yemen's rating in FATF's fifth recommendation (R5) has improved from Non-Compliant (NC) to committed in the 8th Joint Assessment Report 2014³⁷².

Deficiencies:

- The limit on the remittance amount that must be taken by CDD regarding customer identification in accordance with Yemeni legislation is still at 200,000 Yemeni riyals or its equivalent in foreign currencies³⁷³, namely \$930. It is less than the marginal amount that FATF set at \$1000, but the Yemeni riyal exchange rates declined during the following years at record levels, to the point that the legally determined amount equals \$118 in the areas controlled by the legitimate government in Aden and \$333 in the areas under the control of the Sana'a government while preparing this report in mid-December 2021. The Yemeni authorities have not updated their laws in accordance with FATF's marginal amount requirements, and similarly the minimum amount of CDD for the financial operations of a cross-border customer is still 1 million Yemeni riyals or its equivalent in foreign currencies³⁷⁴, namely \$ 4,650, but it is currently only equivalent to \$588, and operations that are classified with a high degree of risk with a value of 10 million Yemeni riyals³⁷⁵, equivalent at the time to \$46,500, and equivalent in mid-December 2021 only to \$5880, and other similar cases in Yemeni legislation, all of which will negatively affect banking operations with good intentions.
- Commercial banks face problems in verifying the identity of customers due to the conflicting government measures that resulted from the current conflict in Yemen between the governments of Sana'a and Aden in terms of issuing personal identity cards, and the Aden government prevented all banks and government institutions from dealing with personal cards and passports issued by the Sana'a government³⁷⁶. The Sana'a government was forced to issue low-standard personal cards (personal information questionnaires) instead of PVC cards (with barcode), and due to the ease of counterfeiting paper cards, the crimes of forging personal cards, questionnaires and family cards have spread widely in Sana'a and areas under the control of the Sana'a government to seize the money of others in banks and exchange companies³⁷⁷.
- Yemen still fails to implement recommendation 33 of the FATF, and it has to establish a flexible and prompt mechanism in order for the competent authorities to obtain sufficient, accurate, up-to-date information on the beneficial owners from within the legal persons and control information (such as companies, institutions, banks, etc.), and to establish appropriate measures to ensure that bearer shares are not misused in money laundering operations³⁷⁸.
- Yemeni legislation does not yet impose transparency of information on the beneficial ownership of companies, and calls on civil society to amend national legislation to implement the commitments contained in the political declaration of the UN General Assembly Special Session Against Corruption (UNGASS) in 2021³⁷⁹.

Existence of an effective system for auditing financial transactions and detecting and tracing suspicious operations						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

³⁷² MENA FATF (June 2014), Seventh Follow-Up Report for Yemen, <https://www.menafatf.org/index.php/information-center/menafatf-publications/seventh-follow-report-yemen>, p. 4.

³⁷³ Presidency of Al-Jamriya, Republican Resolution No. (226) for 2010 on the Executive Regulations on AML and Terrorist Financing, Articles (7C, 20).

³⁷⁴ Ibid, Article (7a).

³⁷⁵ Ibid, Article (14c).

³⁷⁶ Ministry of Interior (December 2018), Customs Department, Circular No. 180/C/18, Aden.

³⁷⁷ Ministry of Interior (August 2021), Al-Amanah Investigation Department seizes a dangerous gang specialized in card fraud and fraud, Sana'a, <https://www.smc.gov.ye/archives/18402>, accessed on 27 May 2022.

³⁷⁸ MENA FATF (2014), Seventh Follow-Up Report for Yemen, p. 56.

³⁷⁹ AWTAD (September 2021), Letter on "Commenting on our previous memorandum on national legislation on transparency of beneficial ownership of companies in Yemen", Memorandum issued to SNACC No. 19, https://drive.google.com/file/d/12QpjPNRXN_f1I3-OKYtTR3sPHSJ8tFAC/view?usp=sharing.

Yemeni legislation has provided sufficient texts to implement an effective system for detecting suspicious operations, through: Articles 9, 10, 13, 15, 18, 19 and 21 of AML Law No. 1 of 2010 and its amendments³⁸⁰, and Articles 12, 13, 14, 15, 16, 17, 18, 21 and 25 of the Executive Regulations³⁸¹ and their amendments³⁸² obligating the relevant financial and non-financial institutions to continuously and accurately follow up on financial operations, the identity and nature of their activities, classify them according to their degree of risk, report suspicious operations, and take a wide range of measures, procedures, and instructions that must be done, and thus Yemen was able to address the shortcomings in the basic recommendation 13 and main 23 of FATF's recommendations³⁸³. Article 16 of the AML Act provides protection against criminal, civil, administrative or disciplinary liability to any natural or legal person who, in good faith, shall be obliged to notify or provide information or data about any suspicious transaction.

Article 2 of the Anti-Money Laundering and Terrorist Financing Law defines the financial institutions and non-financial institutions targeted by the law. Institutions and entities subject to CDD requirements can be listed as:

- 1- Commercial Banks
- 2- Insurance companies
- 3- Joint stock companies
- 4- All companies and workers in financial, credit and financing investments
- 5- The General Postal Authority and its branches
- 6- Money exchange companies and shops and money transfers
- 7- Offices and companies of trade, investments and real estate brokerage
- 8- Accounting and legal auditing companies and offices
- 9- Law firms and offices
- 10- Companies incorporation services and related services
- 11- Non-profit civil associations and institutions and civil society organizations
- 12- Legal Trustees (a traditional system for writing real estate documents)
- 13- Companies and workers in the trade and formulation of gold, jewelry and precious stones
- 14- Customs clearance offices and companies.

The Yemeni authorities have taken a wide range of measures to implement their commitment in this area: The FIU has taken the following actions: It has obliged all banks and financial institutions to purchase and operate international electronic software which include the names of those persons on the UN Security Council lists³⁸⁴; it issued guidance on notification³⁸⁵ of operations suspected of involving money laundering³⁸⁶; and it issued, preparing and distributing 8 notification forms until 2010, obligating 21 government agencies to notify the FIU of suspicious transactions. The FIU in Sana'a prepared the initial draft for the national risk assessment which was approved by NAML&CFT, and launched the process of preparing the national risk assessment on January 14, 2020, which lasted for six months³⁸⁷.

³⁸⁰ The Yemeni Anti-Money Laundering Law (in English) from p. 55 and its amendments from p. 70, https://www.menafatf.org/sites/default/files/Yemen_Exit_FUR_EN.pdf.

³⁸¹ Executive Regulations of the Anti-Money Laundering and Terrorist Financing Law (December 2010), http://agoyemen.net/lib_details.php?id=184.

³⁸² <https://www.fiu.gov.ye/arabic/doc/Republican%20Decree%20in%20Arabic.pdf>

³⁸³ MENA FATF (2014), Seventh Follow-Up Report for Yemen, p. 5-6.

³⁸⁴ Personal interview with FIU President in Sana'a Mr. Wadie Muhammad Assadh, FIU Office, Central Bank of Yemen, Sana'a, 9 January 2022.

³⁸⁵ FIU, Notifications of suspicious operations, <https://www.fiu.gov.ye/index.php/ar/instruction/instruction3>.

³⁸⁶ FIU, Notification guidelines to FIU on operations suspected of money laundering or terrorist financing, https://www.fiu.gov.ye/arabic/doc/Instr_ar.pdf.

³⁸⁷ NAML&CFT, Third Update Report of the Republic of Yemen in the field of AML and terrorist financing for the period April 2018-April 2020, <https://drive.google.com/file/d/1q7pO3Tq9yHXbB5z2aUkOnOWrMS9gALvT/view?usp=sharing>, p. 4.

The NAML&CFT took the next steps: It prepared a draft of the national AML and anti-terrorist financing strategy 2019³⁸⁸, launching it on January 14, 2020³⁸⁹, but the strategy was not completed due to lack of funding³⁹⁰; it prepared the national risk assessment plan in the field of AML and terrorist financing and issued the national risk report³⁹¹, but it was not implemented due to the lack of funding³⁹².

The Central Bank issued: the periodic publication No. 1 for 2012 addressed to banks operating in Yemen, which includes instructions and oversight of AML and terrorist financing ³⁹³; the periodic publication No. 1 for 2013, addressed to exchange companies licensed to operate in Yemen, which includes AML instructions and terrorist financing by exchange companies ³⁹⁴; a periodic publication No. 2 for 2012 addressed to exchange companies licensed to operate in Yemen on the basic indicators of suspected money laundering and terrorist financing; a periodic publication No. 2 of 2013 addressed to all banks operating in the Republic of Yemen on the basic indicators of suspicion of money laundering and terrorist financing³⁹⁵; and the Governor of the Central Bank of Yemen issued resolution No. 1 for 2011 on the regulation of power of attorney to engage in foreign transfers.

The Ministry of Trade and Industry issued: resolution No. 58 for 2012, which includes AML instructions and terrorist financing in insurance companies ³⁹⁶; resolution No. 100 for the year 2012, which includes the AML and Terrorist Financing instructions related to the auditing profession ³⁹⁷; and resolution 73 of 2013, which includes AML and terrorist financing instructions for traders of precious metals and precious stones ³⁹⁸.

The General Authority for Post and Postal Savings issued Circular No. 11 for 2013 and Circular No. 7 for 2014, on strengthening AML procedures and financing terrorism in post offices. In 2019, it carried out a series of measures to enhance the ability of its systems to audit financial operations, including the re-roofing of financial operations (raising the minimum values for financial operations that require due diligence), audit programs and daily reports, the formation of a committee to re-establish the compliance unit and others.

The General Authority for Land, Survey and Urban Planning issued: circular No. 610 on October 21 2018 for all its branches and offices to activate the implementation of the AML law and the financing of terrorism, resolution No. 92 containing the AML and Terrorist Financing Regulations for Real Estate Dealers and Brokers.

The MoJ issued Circular No. 25 for 2017 on the obligation of documentation offices and pens to AML instructions. The Ministry of Social Affairs issued Resolution No. 502 of 2013 regarding AML instructions and the financing of terrorism in NGOs and institutions.

The Central Bank of Yemen in Aden has taken the following measures: published a set of instructions to commercial banks, issued a statement, which included directives to commercial banks to activate systems

³⁸⁸ NAML&CFT (2019), National Strategy for AML and Terrorist Financing, <https://www.amleft.gov.ye/index.php/ar/2019-05-24-12-04-17/2019-05-24-12-04-14>.

³⁸⁹ NAML&CFT, Third Update Report of the Republic of Yemen, p. 1.

³⁹⁰ Interview with Judge Rasheed Abdel-Wareth Al-Munifi, 14 February 2022.

³⁹¹ NAML&CFT, Third Update Report of the Republic of Yemen, p. 3.

³⁹² Interview with Judge Rasheed Abdel-Wareth Al-Munifi, 14 February 2022.

³⁹³ Central Bank of Yemen (June 2012), Circular No. 1 for 2012, <https://www.fiu.gov.ye/arbic/doc/CIRCULAR%20NO.%201-2012%20AR.pdf>.

³⁹⁴ Central Bank of Yemen (February 2012), Circular No. 1 for 2013, <https://www.fiu.gov.ye/arbic/doc/Central%20Bank%20Circular%20No.1-2013.pdf>.

³⁹⁵ Central Bank of Yemen (February 2013), Circular No. 2 for 2013, <https://www.fiu.gov.ye/arbic/doc/Central%20Bank%20Circular%20No.2-2013.pdf>.

³⁹⁶ Ministry of Industry and Trade, Anti-Money Laundering and Terrorist Financing Instructions for Life Insurance Companies, Brokers and Agents, <https://www.fiu.gov.ye/arbic/doc/AML%20Giudline%20Insurance.pdf>.

³⁹⁷ Ministry of Industry and Trade, Anti-Money Laundering and Terrorist Financing Instructions for the Auditing Profession, <https://www.fiu.gov.ye/arbic/doc/AML%20Giudline%20Accountants.pdf>.

³⁹⁸ Ministry of Industry and Trade, Anti-Money Laundering and Terrorist Financing Instructions for Dealers in Precious Metals and Stones, <https://www.fiu.gov.ye/arbic/doc/AML%20Giudline%20Gold.pdf>.

for detecting, tracking and reporting suspicious operations³⁹⁹; during the years 2018-2020, it re-established the supervisory department on banks and exchange in the Central Bank in Aden; it issued a set of instructions, controls and procedures, and establishing and activating Compliance Unit for exchange houses with the function of assessing the extent of compliance to the laws and instructions, especially those related to Anti-Money Laundering and Combating the Financing of Terrorism and its CDD measures towards their customers and correspondents⁴⁰⁰; it issued Circular No. 2 of 2021 regarding the instructions and supervisory controls for banks and exchange companies (supplement to publications 1 of 2012, 1 of 2013 and 8 of 2014⁴⁰¹; and it issued Circular No. 3 of 2021 regarding suspicions of banks and exchange companies (supplement to publications 2 of 2012 and 2 of 2013)⁴⁰².

The COCA established a committee to monitor and evaluate the compliance of the COCA-regulated entities with the requirements of AML and the financing of terrorism by a decision of the head of the Central Agency.

Yemeni General Organization for Standardization, Metrology and Quality Control (YSMO) issued circular No. 66 for 2018, to all dealers selling and importing gold and jewelry, to comply with the AML Act and terrorist financing and its executive regulations.

The Customs Service issued a Circular No. 8/165 for 2019 to all general directors of customs control offices on indications of suspected money laundering and terrorist financing.

Finally, over the past ten years, the FIU, NAML&CFT and the Central Bank of Yemen have held training courses, workshops and awareness programs not only for their employees, but also for employees in the relevant government agencies and the targeted financial and non-financial institutions⁴⁰³. The FIU and NAML&CFT in Aden held internal and external training courses, seminars and awareness workshops during the last three years⁴⁰⁴.

During the period 2017-2020, the General Authority for Investment, the General Authority for Lands, Survey and Land Registry, the General Authority for Post and Postal Savings and the Ministry of Social Affairs and Labor in Sana'a carried out a set of procedures and programs aimed at auditing financial transactions and detecting and tracking suspicious operations⁴⁰⁵.

Good practices:

- Yemen's legislative and executive steps to create an effective system for detecting and tracing suspicious financial transactions contributed to its removal from the FATF blacklist in October 2014 and the acceptance of its transition to be evaluated every two years instead of every six months.

Deficiencies:

- The level of analysis and processing of suspicious transaction reports (STRs) and their follow-up is very weak, due to several reasons, the most important of which is that Yemen does not yet have a software system for data analysis because there is no local supplier and tried to get a system from abroad. The United Arab Emirates promised to grant Yemen the application goAML, but Yemen did not go forward with it after receiving information that it is used as a spying tool. This posed the biggest problem for the FIU⁴⁰⁶.

³⁹⁹ Central Bank of Yemen (August 2021), Statement issued by the Central Bank, Aden, <https://english.cby-ye.com/news/131>.

⁴⁰⁰ Ibid, p. 3-8

⁴⁰¹ FIU Aden's Commitment Harvest (March 2021), Printed Quarterly Bulletin, First Issue.

⁴⁰² Ibid.

⁴⁰³ FIU, Annual Reports 2011-2019, <https://www.fiu.gov.ye/index.php/ar/download>.

⁴⁰⁴ MENA FATF (November 2018), Third Report of the Republic of Yemen, 31st Plenary Meeting, Aden, https://drive.google.com/file/d/1TXrPhrQCWACaaC5X9HgXRjsDk46_OoSk/view, p. 10-12.

⁴⁰⁵ NAML&CFT, Third Update Report of the Republic of Yemen, p. 9-11.

⁴⁰⁶ Personal interview with FIU President in Sana'a Mr. Wadie Muhammad Assadh, 9 January 2022.

- There have been multiple problems with regards to implementation of the laws in the last five years since the legitimate authorities transferred the Central Bank of Yemen to Aden, as the Central Bank and the FIU in Aden suffer from a severe shortage of expertise, qualified staff, and the necessary capabilities to activate control systems and detect suspicious operations. This also affected the role of the Central Bank of Yemen in Sana'a, which lost many of its powers to carry out its duties.
- In January 2020, the Sana'a authorities prevented financial institutions operating in the country from continuing to submit their monetary statements to the Central Bank in Aden⁴⁰⁷, in reaction to the decision of the Central Bank in Aden to issue a statement obligating commercial and Islamic banks to transfer their headquarters from Sana'a to Aden⁴⁰⁸. Therefore, the Central Bank in Aden imposed sanctions on banks and exchange companies that did not provide it with information and banking transactions⁴⁰⁹.
- The application of these measures had negative effects on some sectors, especially on civil society organizations. The tightening of the procedures for compliance with the AML law and the financing of terrorism has stifled the freedom to establish civil society organizations and community initiatives, and support for their activities and financing⁴¹⁰.

The case of the Sultana Palace Company

The "Sultana Palace" case is the largest and most complex case of money laundering during this period, with more than 100,000 people affected, and classified by the authorities in Sana'a as fraud crimes - in accordance with the method of pyramidal or cluster companies - which turned into a money laundering offense involving six local exchange companies⁴¹¹.

The case involves the allegation that the authorities in Sana'a (based on media reports⁴¹²) issued decisions to stop the so-called "Sultana Palace Group" and freeze all its assets and arrest its management and marketing representatives, as part of a campaign that included several companies and people⁴¹³, and referred the case to the Public Prosecution, which in turn brought several charges to 82 accused of crimes of corruption, money laundering and smuggling of approximately 66 billion Yemeni riyals (equivalent to \$110 million), and the case was referred to the Public Funds and Anti-Corruption Court in the Capital Secretariat⁴¹⁴.

However, a large part of the citizens who invested their money in the "Sultana Palace Group" oppose the accusations held against the company, which has been paying them high interest for several years. They also demanded the release of its management⁴¹⁵.

⁴⁰⁷ Yemeni Banks Association (November 2020), Yemeni Banks and Money Exchange Associations postpone strike until further notice, <https://yemen-yba.com/9512/%D8%AC%D9%85%D8%B9%D9%8A%D8%AA%D8%A7-%D8%A7%D9%84%D8%A8%D9%86%D9%88%D9%83-%D9%88%D8%A7%D9%84%D8%B5%D8%B1%D8%A7%D9%81%D9%8A%D9%86-%D8%A7%D9%84%D9%8A%D9%85%D9%86%D9%8A%D9%8A%D9%86-%D8%AA%D8%A4%D8%AC%D9%84%D8%A7%D9%86-%D8%A7%D9%84%D8%A5%D8%B6%D8%B1%D8%A7%D8%A8-%D8%AD%D8%AA%D9%89-%D8%A5%D8%B4%D8%B9%D8%A7%D8%B1-%D8%A2%D8%AE%D8%B1>, accessed on 28 May 2022.

⁴⁰⁸ Central Bank of Yemen News (August 2021), The Central Bank issues an important statement on the transfer of commercial and Islamic bank operations centers to Aden, <https://cby-ye.com/news/131>.

⁴⁰⁹ Sana'a Center for Strategic Studies (December 2020), Yemen Economic Bulletin: Battle to Regulate Banks Threatens to Rupture the Financial Sector, [HTTPS://Sanacentre.org/Publicity/Analytics/12004](https://Sanacentre.org/Publicity/Analytics/12004).

⁴¹⁰ According to the third update report (issued by FIU in Sana'a), the establishment of new NGOs has been suspended until the records and files of all NGOs are reviewed.

⁴¹¹ Mr. Wadie Muhammad Assadh, President of FIU Sana'a, confirmed this during a side meeting with the head of the reporting team at SNACC headquarters, 28 March 2022.

⁴¹² Yemen Shabab Channel (July 2020), The emergence of fictitious stock companies sparks widespread controversy among Yemenis, <https://www.youtube.com/watch?v=bAK3O5RQXTw>, accessed on 27 March 2022.

⁴¹³ FIU (July 2020), Top Secret Letter: Circular booking, No. OPI/10T-20/696, Copy of it in the annexes of the report, <https://drive.google.com/file/d/1-ZSskxTgR0mK6pXlalaKRIRkDdz-C4S9/view>.

⁴¹⁴ Saba Net (March 2022), Public Funds Court decides to place 20 defendants in the case of "Sultana Palace" in custody, <https://www.saba.ye/ar/news3180526.htm>, accessed on 30 March 2022.

⁴¹⁵ Al-Hawyah Channel (September 2020), The poor of "AL-Sultana" protest in front of the Al-Hawyah TV building, <https://www.youtube.com/watch?v=Xct0Aoz4ObM>, accessed on 30 March 2022.

Measures for documenting, keeping, and updating records and information for banking accounts and operations						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
		✓			✓	

Yemen has achieved a commitment to implementing the provision of this Article through:

- Articles 26 and 28 of Banking Law No. 38 of 1998, Central Bank Law No. 14 of 2000⁴¹⁶, Islamic Banking Law No. 2 of 1996⁴¹⁷, and Article 4 of Law No. 35 of 2003, and Article 10 of the Executive Regulations of Law No. 35 of 2003, Republican No. 19 of 1995 amended by Republican Resolution No. 16 of 1996 on exchange work⁴¹⁸, article 4 of Act No. 35 of 2003 on anti-money laundering and its amendments⁴¹⁹, and Article 10 of the Anti-Money Laundering Act Executive Regulations⁴²⁰, that all banks and financial institutions keep all records and documents and information about its business, clients, and transactions, and provide the Central Bank with all the data it requests, periodically or otherwise.
- Article 12 of the AML and Terrorist Financing Law No. 1 of 2010 and Article 24 of the executive regulations of the law obligate financial and non-financial institutions and professions concerned to keep all records, data and information related to domestic and foreign financial transactions for a period of no less than five years.
- Article 8 of the AML Law and Article 19 of the Executive Regulations obligate financial institutions to update data and documents for the cases stipulated in Article 7 of the law, especially high-risk clients.

Issuing a series of publications and instructions (mentioned above in the previous article) which included explicit instructions to oblige financial and non-financial institutions to use records and documents for all accounts and financial transactions, documentation and preservation.

The Central Bank of Yemen and the FIU (in Sana'a and Aden) conducted periodic and sudden field inspection campaigns in banks and financial institutions to verify their commitment to maintaining, documenting and keeping records, documents and financial and banking information, and the last three years 2019/20 saw the imposition of penalties on many of the banks and exchange companies in Yemen.

The Central Bank in Aden carried out 49 inspections in 2019, 42 inspections in 2018, and 29 inspections until June 2020⁴²¹. In the following table are data on the inspections carried out by the Central Bank in Sana'a during the period from April 2018 to April 2020.

Data on inspections carried out by the Central Bank of Yemen in Sana'a from April 2018 to April 2020⁴²²

Inspection body	Number of inspectors		The number of inspections			Number of penalties	Number of violations	Notes
	desk	field	check up	office	field			
General Administration of Foreign Exchange	2	12	-	82	431	244	-	Agreements have been signed with the violators to fix the violations
General Administration of	8	20	97	-	16	-	84	

⁴¹⁶ Central Bank of Yemen Law and its amendments (June 2000), https://yemen-nic.info/db/laws_ye/detail.php?ID=11712.

⁴¹⁷ Islamic Banking Law, <https://www.cby-ye.com/files/615db806e2b95.pdf>.

⁴¹⁸ Exchange Act (May 1995), https://yemen-nic.info/db/laws_ye/detail.php?ID=11452.

⁴¹⁹ Anti-Money Laundering and Terrorist Financing Act No. 1 of 2010 and its amendments, https://agoyemen.net/lib_details.php?id=203.

⁴²⁰ Executive Regulations of the Anti-Money Laundering Law, http://agoyemen.net/lib_details.php?id=184.

⁴²¹ MENA FATF (2018), Third Report of the Republic of Yemen, p. 10.

⁴²² NAMLC&FT, Third Update Report of the Republic of Yemen, p. 16.

Banking Inspection								
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Good practices:

- Yemen has been rated “highly committed” complying with FATF Recommendations No. 12 and 21, and in addressing the eighth deficiencies of the fifth recommendation.

Deficiencies:

- Many financial and non-financial institutions in Yemen still lack modern and secure systems for preserving and documenting information and data, and some of them still depend on the use of traditional methods in many of their transactions.

Coverage of politically prominent people at risk PEP domestically and externally						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

Article 2 of the Yemeni AML Law and its amendments included a clear and sufficient definition of Politically Exposed Persons (PEP). Article 10d also included a set of procedures that financial and non-financial institutions and concerned professions must take to establish appropriate risk management systems if the customer or the beneficial owner is a politically exposed person. The team has not found any information on Yemen's compliance with law enforcement concerning this article.

Good practices:

- Yemen's legislative compliance with this article is ranked it as “highly committed” to the sixth recommendation from the other recommendations in the 8th joint assessment report of MENA FATF ⁴²³, after it was classified as “Non-Compliant” (NC) in the 7th report.

Deficiencies:

- The political situation and changes in Yemen over the past two decades have affected the successive Yemeni authorities' handling of the money laundering by PEPs, including their classification and identification, especially in the last seven years since the outbreak of the conflict at the end of 2014.

Standards for verifying the establishment of national banks or branches of foreign banks and exchange companies subject to supervision						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

Articles 5 and 6 of the Yemeni AML Law achieved compliance to an acceptable degree with the stipulations of Article 52.4 of the UNCAC, which ensures the prohibition of establishing fictitious banks or financial institutions that do not have a physical presence in Yemen and are not subject to oversight or dealing with any institutions or foreign funds inside or outside Yemen if they do not have a physical presence in the country in which they are registered, and are not subject to effective control in the country of their registration, or are banned globally.

Chapter Eight of the AML Law is devoted to deterrent penalties for non-compliance with anti-money laundering obligations, and accordingly, it can be said that Yemen has criminal and administrative penalties that apply to persons and institutions subject to the obligations of the AML/CFT Law. Administrative penalties are imposed by the supervisory and control authorities in case of violation of the provisions of the regulation, and a criminal penalty is imposed through the court in case of violation of the provisions of the

⁴²³ MENA FATF (2014), Seventh Follow-Up Report for Yemen, p. 43.

law, but it is not clear whether these penalties can be applied to managers and senior management in the event of breaches of the obligations imposed in the law⁴²⁴.

Article 8 of Law No. 38 for the year 1998 regarding banks specified what documents and procedures are required to practice banking and establish commercial banks. The Central Bank of Yemen issued a special regulation for opening Islamic branches in conventional banks⁴²⁵. Law No. 15 of 2009 was issued regarding microfinance banks⁴²⁶. Law No. 21 of 1996, was issued and amended by Law No. 16 of 2009 regarding Islamic banks⁴²⁷. The Republican Decree Law No. 20 of 1995 was issued regarding money exchange businesses⁴²⁸.

The Central Bank of Yemen in Sana'a enforced a special regulation for establishing offices or branches of foreign banks in Yemen⁴²⁹. The Central Bank of Yemen in Aden published a special form to request a license to establish a bank in Yemen, containing all the required information, data and documents⁴³⁰. The Central Bank of Yemen issued the "Manual of Bank Governance in the Republic of Yemen"⁴³¹. There are currently only 16 commercial banks operating in Yemen at the beginning of 2020, including branches of foreign banks⁴³², and the number of exchange companies and facilities licensed by the Central Bank in Aden reached 297 at the beginning of 2022⁴³³, which makes the task of supervising them easy.

The Central Bank of Yemen in Sana'a and Aden has imparted sanctions and closed hundreds of companies and exchange and money transfer stores in Yemen, which were established without work permits and are not subject to control. During the period 2018-2020, the Central Bank of Yemen in Aden referred 108 exchange stores to the Public Prosecutor's Office, and during 2019, fines were collected on exchange shops and institutions amounting to 28,000,000 riyals (approximately US\$46,050 at market exchange rates as of December 31, 2019), and from commercial banks 45,835,000 riyals (approximately US\$90,220) in exchange for violations of anti-money laundering policies and procedures⁴³⁴.

Table of the number of exchange companies and their branches that were closed by the Central Bank in Aden⁴³⁵ and Sana'a⁴³⁶

Government	2018	2019	2020
Aden	88	27	54
Sana'a	164	220	---

⁴²⁴ Ibid, p. 44.

⁴²⁵ Central Bank of Yemen, Banking Supervision Sector (November 2012), Controls to open Islamic branches in traditional banks,

http://centralbank.gov.ye/App_upload/Islamic_Bank_Rules_Upd.pdf?fbclid=IwAR3E1Z6QjOsqkHX2TCWZraUe63DYfAdUhSb3p1P9c8BqbPaEfqsK0VxGOc.

⁴²⁶ Law No. (15) of 2009 on Microfinance Banks (April 2009), <http://www.yppwatch.org/page.php?id=1152>.

⁴²⁷ Ministry of Legal Affairs, Islamic Banking Law, <https://www.cby-ye.com/files/615db806e2b95.pdf>.

⁴²⁸ Republican Decree Law No. (20) of 1995 AD regarding money exchange business, <https://www.cby-ye.com/files/615db756b7a15.pdf>.

⁴²⁹ Central Bank of Yemen, Application for a License to Establish a Branch or an Office for a Foreign Bank, <http://centralbank.gov.ye/ar/CBY.aspx?keyid=92&pid=88&lang=2&catttype=1>.

⁴³⁰ Central Bank of Yemen - Aden, Bank Supervision, <https://www.cby-ye.com/pages/14>.

⁴³¹ Central Bank of Yemen - Sana'a, Bank Governance Guide in the Republic of Yemen, <https://www.fiu.gov.ye/arabic/doc/governance.pdf>.

⁴³² Yemeni Banking Association, List of banks operating in the Republic of Yemen until January 1, 2020, <https://yemen-yba.com/category/members>.

⁴³³ Central Bank of Yemen (April 2022), A list of licensed money exchange companies and facilities for the year 2022, <https://www.cby-ye.com/news/291>.

⁴³⁴ MENA FATF (2018), Third Report of the Republic of Yemen, p. 13.

⁴³⁵ Ibid.

⁴³⁶ NAML&CFT, Third Update Report of the Republic of Yemen, p. 17.

Deficiencies:

- The minimum paid-up capital for each bank licensed to operate in the Republic, including branches of Arab and foreign banks, remains 6 billion riyals, based on the last decision taken by the Central Bank of Yemen in Sana'a in 2004⁴³⁷ (equivalent to \$30 million on the date that the decision was issued). With the continuous deterioration of the exchange rate of the Yemeni riyal during the past five years, the minimum capital for commercial banks in Yemen has shrunk to the equivalent of \$10 million in the areas of control of the Sana'a government, and less than \$3.5 million in the areas under the control of the Aden government. On March 21, 2022, a decision was issued by the Central Bank in Aden to raise the capital ceiling of commercial banks operating in Yemen to 45 billion Yemeni riyals⁴³⁸ (equivalent to \$36 million at the exchange rate in Aden for the same day) and for microfinance banks to 5 billion Yemeni riyals (Equivalent to US\$ 4 million in Aden on the same date).
- The Central Bank of Yemen and the Yemeni authorities face great difficulties in implementing this article and lost control to a large extent of the establishment of exchange companies and financial institutions during the first three years of the war, which caused a record deterioration of the national currency exchange rates and a rise in inflation and poverty rates in Yemen.

Existence of effective financial disclosure systems and the exchange of their information with other countries						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

Yemen partially complied with this paragraph, as it issued Law No. 30 of 2006 regarding the declaration of financial disclosure, and Article 4 specified who are the public officials covered by the law, and Articles 15 and 16 obligated the persons covered by the law to submit their financial disclosures, ranging from fixed or transferred funds to inside or outside of Yemen, to the SNACC every two years or upon request⁴³⁹. The law also established penalties in the case of non-compliance⁴⁴⁰.

Article 45 of the Yemeni AC Law No. 39 of 2006 confirmed that “the provisions contained in the Financial Disclosure Act in accordance with the categories specified in it shall apply to the property and funds of a public servant”⁴⁴¹.

SNACC has taken sufficient measures to create an effective system for financial disclosure for public officials covered by the law, such as preparing a form for submitting financial disclosure statements, issuing instructions and circulars to government agencies and following-up on them, receiving, archiving and analyzing financial disclosure statements⁴⁴².

Deficiencies:

- Yemeni legislation (including anti-corruption laws and financial disclosure declarations) did not include any explicit measures to allow its competent authorities to exchange information on the financial disclosure of Yemeni public officials with the competent authorities of other states parties when necessary

⁴³⁷ Central Bank of Yemen (December 2004), Board of Directors Resolution No. 12 for 2004, <https://www.cby-ye.com/publications/155>.

⁴³⁸ Central Bank of Yemen (March 2022), Board of Directors Resolution No. 8/2/2022 on raising the capital of banks operating in the Republic of Yemen, <https://www.cby-ye.com/files/623ad7ce6d172.pdf>.

⁴³⁹ Ministry of Legal Affairs, Financial Disclosure Declarations Act in Arabic, https://yemen-nic.info/db/laws_ye/detail.php?ID=18859.

⁴⁴⁰ Yemen Financial Disclosure Declaration Law, http://www.undp-aci.org/publications/ac/2012/legal%20compendium/Yemen_Asset%20Disclosure%20Law_2006_en.pdf.

⁴⁴¹ Yemen Anti-Corruption Law, https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Yemen_Anticorruption%20Law_2006_en.pdf.

⁴⁴² For more: SNACC, How to submit a Financial Disclosure Statement?, <https://snacc.gov.ye/%d9%83%d9%8a%d9%81%d9%8a%d8%a9-%d8%aa%d9%82%d8%af%d9%8a%d9%85-%d8%a5%d9%82%d8%b1%d8%a7%d8%b1-%d8%a7%d9%84%d8%b0%d9%85%d8%a9-%d8%a7%d9%84%d9%85%d8%a7%d9%84%d9%8a%d8%a9/>.

to verify and demand the recovery of the proceeds of corruption offenses, nor did it clearly specify the obligation of officials protected by the law to report any relationship, signature or confirmation of authority at a bank account outside Yemen.

- Article 26 of the Financial Disclosure Law imposes absolute confidentiality on financial disclosure statements and all information and documents related to them, and Article 25 imposes penalties against anyone who discloses the confidentiality of financial disclosure statements.
- There is a significant shortcoming in the compliance of SNACC in Aden to implement this procedure.

Establishment of the Financial Information Intelligence Unit (FIU)						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
		✓			✓	

Chapter 5 of AML Law No. 1 of 2010 and its amendments were allocated to the establishment of the FIU in the Central Bank of Yemen enjoying independence and defined its functions and powers, including the right to exchange information with its counterparts in other countries, and issued Prime Minister Resolution No. 350 for 2010 to form FIU at the Central Bank, consisting of seven people, and providing it with the necessary qualified workers and full-time members and staff.

The FIU was established at the Central Bank in Sana'a and has been carrying out its functions and activities since its establishment until now. It has a website on the Internet⁴⁴³, and publishes annual reports and exercises its inspection and oversight powers, but it has lost contact with MENA FATF and FATF since 2018⁴⁴⁴. The FIU was founded at the Central Bank of Yemen in Aden by the decision of the Prime Minister of Aden No. 21 of 2019, but its activity is unclear and suffers from the scarcity of qualified and experienced staff. The FIU in Sana'a has all the qualified staff it needs and they receive continuous training, namely seven of its employees have obtained the certificate of Anti-Money Laundering Officer (ACAMS). Since 2018, the leadership of the Central Bank of Yemen in Sana'a has provided all the support and financing that FIU needs, including providing sufficient spaces for offices, new furniture, fixtures, office equipment and financial means⁴⁴⁵.

Good practices:

- Yemen was classified as Fully Compliant (C) with recommendation (26) of the FATF recommendations in the Joint Assessment Report of the Seventh Follow-up Report of the Republic of Yemen⁴⁴⁶, after it was previously classified as Non-Compliant (NC)⁴⁴⁷.

Deficiencies:

- The FIU internal regulations have not yet been issued for administrative reasons related to the representation of the FIU in the Council of Ministers, and although it was agreed to solve this problem through the representative of the Ministry of Finance in the Council of Ministers, the proposal of the internal regulations was prepared in 2010, and the Central Bank administration requested the reformulation and modernization of the proposal in accordance with local, regional and international developments⁴⁴⁸.

Cooperation and information exchange at the local and international levels and measures to provide financial crime information to the competent authorities						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

⁴⁴³ FIU, Annual Reports, <https://www.fiu.gov.ye/index.php/ar/>.

⁴⁴⁴ Personal interview with FIU's President in Sana'a Mr. Wadie Muhammad Assadh, 9 January 2022.

⁴⁴⁵ Ibid.

⁴⁴⁶ MENA FATF (2014), Seventh Follow-Up Report for Yemen, p. 32-36.

⁴⁴⁷ MENA FATF (2008), Executive Summary of the Joint Assessment Report, p. 36.

⁴⁴⁸ Personal interview with FIU's President in Sana'a Mr. Wadie Muhammad Assadh, 9 January 2022.

Granting the AML Law and its amendments in Articles 27/c-e and 28 the powers of the NAML&CFT to coordinate the efforts of the government agencies represented in the Committee (19 governmental agencies) and granting it the powers to communicate and represent Yemen in international forums and conferences and to communicate and establish relations with its counterparts in other countries and with international organizations.

The same law in Articles 31, 32 and 50 grants the FIU powers to access and exchange information with the competent authorities locally, as well as the powers to conclude memorandums of understanding and the right to exchange information with its counterparts in other countries directly and without the approval of the judicial authorities, on the condition of reciprocity. Article 28 of AC Law No. 39 of 2006 stipulates the following “applies to international cooperation in the fight against corruption: the provisions contained in relevant international conventions and treaties ratified or acceded to by the Republic”. Article 33 of the AML Law grants the Public Prosecution the powers to receive, directly or through diplomatic channels, information reported from any country about a person residing or present in the Republic of Yemen committing any of the crimes stipulated in this law and to investigate them.

A coordination unit was established at the Ministry of Foreign Affairs by Cabinet Resolution No. 237 of 2005 in order to coordinate and exchange information between the competent government agencies and external parties, but it was temporary and stopped after the formation of NAML&CFT⁴⁴⁹. The Establishment of the FIU (in the Central Bank of Yemen) and NAML&CFT (headed by the Ministry of Finance). Joining both MENA FATF and FATEF and issuing joint assessment reports, annual periodic reports and biennial update reports, the first in April 2016, the second update report in April 2018, the third update report in April 2020⁴⁵⁰, and also a report for the third update issued by the Aden authorities in November 2020⁴⁵¹.

Yemen's accession to the International Convention for the Suppression of the Financing of Terrorism under Law No. 3 of 2010. In 2010, Yemen joined the United Nations Convention against Transnational Organized Crime (UNTOC). The exchange of information with local and foreign bodies has been activated, and the number of notifications and inquiries received by the FIU in Sana'a since its establishment has increased from only 1 in 2010 to 883 in 2019⁴⁵².

The level of information exchange between the FIU and the financial and non-financial institutions is very strong, and between the FIU and the concerned government agencies is good, with the exception of the General Authority for Land, Survey and Urban Planning for technical reasons. It is expected that the technical problem will be resolved in the coming months through a networking project implemented by the Public Land Authority⁴⁵³. Signing information exchange agreements between the FIU and its counterparts in Jordan and Algeria resulted in good and continuous exchange of information with Jordan until 2015, when the FIU interrupted communication with its counterpart in Sana'a, and the team did was unable to obtain any information about the transfer of its communication with FIU in Aden⁴⁵⁴.

Good practices:

- Yemen was classified as "Partially Compliant" (PC) to FATF's fourth recommendation (R4), but after amending its legislation and ratifying two state agreements, it was classified as “Largely Compliant” (LC)

⁴⁴⁹ The team visited the Ministry of Foreign Affairs in Sana'a and did not find this unit, and through an interview with Judge Rachid Al-Munifi, Rapporteur of NAML &CFT, confirmed that the Coordination Unit of the Ministry of Foreign Affairs has completed its work by breaking NAML &CFT compliance.

⁴⁵⁰ NAML&CFT, Third Update Report of the Republic of Yemen.

⁴⁵¹ MENA FATF (2018), Third Report of the Republic of Yemen.

⁴⁵² FIU (2019), Annual Report, http://www.fiu.gov.ye/index.php/ar/k2-blog/blog-listing/item/download/5_b43b908394fd6941296f46645a621ba9, p. 19.

⁴⁵³ Personal interview with FIU's President in Sana'a Mr. Wadie Muhammad Assadh, 9 January 2022.

⁴⁵⁴ Ibid.

of the FATF recommendations in the Mutual Evaluation Report: 7th Follow-Up Report for Yemen, Anti-Money Laundering and Combating the Financing of Terrorism⁴⁵⁵.

Deficiencies:

- Article 32-c of the Yemeni AML Law stipulates obtaining the approval of the parties that have any information requested by the FIU's counterparts from other countries of the parties, which represents a real obstacle to international cooperation for the exchange of information on the one hand, and limits the powers of the FIU on the other hand.
- The level of international cooperation in terms of information exchange is still very weak, especially in the last five years and is virtually non-existent in 2019 for the FIU in Sana'a⁴⁵⁶. The Yemeni authorities have not taken any serious practical measures to improve this.

Art. 53 and 58 – Measures for Direct Recovery of Property

Allow other UNCAC parties to claim before Yemeni courts that they own property acquired through the commission of an act criminalized by UNCAC, and compensate them for damages						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

Chapter VI of the Yemeni AML Law and its amendments included clear provisions in Articles 33, 35, and 37 covering to a large extent Article 53 of the UNCAC, provided that confiscation requests submitted to Yemen are submitted to the competent judicial authorities through diplomatic channels, and no confiscation is carried out according to Yemeni law, except on the basis of a final judgment of confiscation.

In Article 37 of the same law, Yemen can extradite non-Yemeni residents convicted of any of the crimes stipulated in this law, applicable laws and international agreements ratified by the Republic and in accordance with the principle of reciprocity, after obtaining the approval of the Public Prosecutor.

Article 29 of AC Law No. 39 of 2006 allows each State Party to the UNCAC to file a civil case before the Yemeni judiciary to claim its right to recover ownership of illegal proceeds related to corruption crimes stipulated by the UNCAC, as well as its right to claim compensation for damages because of these crimes.

There is no explicit legal provision for dealing with foreign countries that are parties to the UNCAC as a special category before the Yemeni public prosecutions and courts, and Yemeni law only observes the principle of reciprocity in accordance with the provisions of bilateral or multilateral agreements related to the exchange of legal assistance to which Yemen is a party.

The team was unable to obtain any information confirming that this has been achieved in practice, and according to the information available, no other State Party has submitted formal requests to prove its ownership of property acquired by committing an act criminalized by the UNCAC before the Yemeni courts or claim compensation for damages.

Deficiencies:

- Yemen stipulated the signing of bilateral agreements to share funds with the countries requesting confiscation, but it often ignores the conclusion of this type of agreements (especially with the countries that constitute Yemen as a safe haven for those funds or the most polarizing countries to smuggle looted property and public assets from Yemen), which constitutes an obstacle. For a State Parties to demand the return of their property from Yemen, it also created a safe haven for the smuggling of funds, obtained from crimes, to countries that have not signed bilateral agreements with Yemen.

⁴⁵⁵ MENA FATF (2014), Seventh Follow-Up Report for Yemen, p. 26.

⁴⁵⁶ FIU (2019), Annual Report, p. 25.

Special cooperation: providing information to another state party about illegal financial returns without a prior request from it						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

Article 28 of the AC Law stipulates that, regarding international cooperation in the fight against corruption, the provisions contained in the relevant international agreements and treaties ratified by the Republic of Yemen shall be applied. This comprehensive text is assumed to include private cooperation in providing information to other countries on illegal financial returns without prior request.

It only happened once, and it was related to combating terrorism, when Yemen sent information to Saudi Arabia in 2011 about the personal driver of former al-Qaeda leader "Osama bin Laden"⁴⁵⁷.

Deficiencies:

- Yemen has weak compliance with this commitment.
- There is no clear and explicit legal text to apply what is stated in Article 56 of the UNCAC, but it was a general and comprehensive text, and it contradicts explicit legal texts in other Yemeni legislation such as the laws of commercial banks and the right to obtain information and others, which impose confidentiality on financial and banking information for individuals and companies.
- Yemen has not yet joined any forum for exchanging financial information.

Judicial proceedings in local courts to confiscate illegal property smuggled to other States parties						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓			✓			

Yemen has not developed any strategies or procedures for this provision, and it has also failed to issue its own legislation. No published information is available on that.

Yemen has not taken any practical measures or steps to pursue illegal property smuggled to other States Parties, including assets and funds that have been frozen by the UN Security Council⁴⁵⁸ in accordance with the reports of the International Sanctions Committee on Yemen⁴⁵⁹, and what was mentioned in leaks and published press investigations such as from WikiLeaks, the Panama Papers, Paradise Papers, and recently Suisse Secrets⁴⁶⁰, etc.

Art. 54 – Confiscation Tools

Powers of local courts to confiscate or freeze illegal property or money laundering proceeds of foreign origin						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓						✓

The predicate crimes mentioned in Paragraph A of Article No. 3 include predicate crimes committed outside the Republic if they include a crime according to the law of the country in which it was committed, and at

⁴⁵⁷ Personal interview with FIU's President in Sana'a Mr. Wadie Muhammad Assadh, 9 January 2022.

⁴⁵⁸ UN Security Council (February 2014), Resolution 2140 (2014), [https://undocs.org/Home/Mobile?FinalSymbol=S%2FRES%2F2140\(2014\)&Language=E&DeviceType=Desktop&LangRequested=False](https://undocs.org/Home/Mobile?FinalSymbol=S%2FRES%2F2140(2014)&Language=E&DeviceType=Desktop&LangRequested=False).

⁴⁵⁹ UN Security Council (January 2016), Panel of Experts on Yemen, Final Report (S/2016/73), <https://reliefweb.int/report/yemen/letter-dated-22-january-2016-panel-experts-yemen-final-report-panel-experts-yemen>.

⁴⁶⁰ OCCRP (February 2022), Suisse Secrets, Ghaleb Mutaheer Al-Qamish, <https://cdn.occrp.org/projects/suisse-secrets-interactive/en/person/44/ghaleb-mutaheer-al-qamish/>.

the same time constitute a crime in accordance with the laws in force in Yemen, in accordance with the text of Paragraph D of Article 3 of the AML Law after its amendment. Accordingly, Yemeni legislation allows local courts to confiscate or freeze any property or proceeds of money laundering and corruption crimes of foreign origin. However, the report team did not reach any information on confiscations based on foreign money laundering offences related to corruption in Yemen.

Deficiencies:

- Yemen continues to fall short in complying with Recommendation 38 of the FATF's Recommendations, especially with regard to the second shortcoming, as Yemen has not established an expropriated assets fund yet⁴⁶¹.

Measures to confiscate proceeds of corruption without criminal conviction (NCB)						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓						✓

Article (41 bis) of the Yemeni AML Law and its amendments grant powers to the Public Prosecution regarding the crimes stipulated in the law, which did not prove the perpetrator's guilt (for his death or because he was unidentified), by referring them to the competent court, to issue a judgment for confiscation of the funds obtained from them, if sufficient evidence is available. If it is confirmed that there are proceeds from the crime, and in all cases, the confiscation ruling should specify what the funds concern, and include the necessary details to identify them and specify their location.

Article 156 of the AC Act's Executive Regulations⁴⁶² also states that "the death of a perpetrator of a corruption offence does not prevent the recovery of funds from the crime and its criminal proceeds." Yemeni laws do not contain sufficient details to deal with NCB forfeiture, and what tools and measures must be taken in the event of NCB forfeiture, leaving it largely ambiguous.

No cases have occurred so far of NCB forfeiture carried out by the Yemeni authorities⁴⁶³. Judicial rulings were issued by the Criminal Court in Sana'a⁴⁶⁴ and the Military Court in Maarib during the past three years. It ruled for the confiscation of property of individuals and companies in flight or death situation, but all of them were not based on charges related to corruption, money laundering and terrorist financing⁴⁶⁵.

Deficiencies:

- This case has been used for political purposes in Yemen during the past five years, by the parties to the conflict in Yemen under various claims, which resulted in a conflict regarding the protection of politicians at risk (PEP), which requires a review of Yemeni legislation.

Classification of criminal acts according to the UNCAC and dual criminality						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

Yemen has amended Article No. 3 Paragraph C of the AML and Terrorist Financing Law No. 17 of 2013, identifying a list of 20 types of original offences for the crime of money laundering, in addition to considering that all crimes not mentioned in the list - punishable under the provisions of the laws in force - as original offences of money laundering.

⁴⁶¹ MENA FATF (2014), Seventh Follow-Up Report for Yemen, p. 19.

⁴⁶² Executive Regulations of the Yemeni Anti-Corruption Law, <https://www.snaccye.org/9-201810/13-20113>.

⁴⁶³ Personal interview with FIU's President in Sana'a Mr. Wadie Muhammad Assadh, 9 January 2022.

⁴⁶⁴ Ibid.

⁴⁶⁵ Yemen Press Agency (November 2021), Specialized Criminal Court begins trial of 188 accused of real estate fraud, <http://www.yagency.net/407691>.

Paragraph E of the same article clarifies that money laundering is independent from the original crime from which the money was obtained, and a conviction for the predicate crime is not required to prove the illegal source of the proceeds of the crime.

Article 30 of AC Law No. 39 of 2006 identified a list in 11 items as corruption crimes, and item No. 12 added any crimes stipulated by another law as corruption crimes. Establishing training programs and awareness courses in this area.

In cases referred to the Public Prosecutor's Office and the judiciary, the crime of money laundering has been charged, the majority of which have been classified according to the type of money laundering offence⁴⁶⁶.

Good practices:

- Under the recent legal amendments, Yemen has been largely compliant with the second recommendation (R2) of the FATF's recommendations.

Deficiencies:

- The electronic application of the judicial information system in Yemen did not take into account when attempting to classify corruption and money laundering crimes (cases investigated by public prosecutors and referred to the courts) according to the anti-corruption and anti-money laundering laws, which has great difficulty in accessing accurate statistical information according to the types of corruption or money laundering crimes⁴⁶⁷.
- There are still difficulties in updating the classifications of criminal acts, especially cybercrimes, which are carried out via the Internet and information technology.

Art. 51, 54.1(a) and (b), 54.2, 55.1, 55.2, 55.6, 56, 59- International Cooperation for the Purpose of Confiscation

Existence of legislation, specialized agencies, and national strategies to recover looted and smuggled assets						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

Preparing a preliminary draft law on "recovery of looted funds"⁴⁶⁸. Yemen has issued a set of laws related to asset recovery, which are: AML Laws No. 35 for 2003, and amending it with Laws No. 1 of the Year on AML and Terrorist Financing 2010 and No. 17 for 2013, issuing the Executive Regulations on AML and Terrorist Financing by Republican Resolution No. 226 for 2010 and its amendments by Republican Resolution No. 2 of 2014, and issuance of the Public Funds Collection Act No. 13 of 1990 on the collection and recovery of public funds⁴⁶⁹.

There are separate texts in the laws of taxes, customs, endowments, and state lands and real estate related to the recovery of funds and assets. The Income Tax Law No. (17) of 2010⁴⁷⁰ deals with tax evasion as looted public funds that must be recovered through specialized prosecutions and courts in accordance with Article (127), and the same applies to crimes Customs evasion in Customs Law No. (14) of 1990 and its amendments

⁴⁶⁶ FIU, Report of the Third Modernization of the Republic of Yemen in the field of AML and terrorist financing for the period from April 2018-April 2020, p. 19-25.

⁴⁶⁷ Personal interview with Judge Ahmed Hamid Al-Din - Director of the Office of the Attorney General of Public Funds, Sana'a, Office of the Attorney General of Public Funds, Sana'a, 7 December 2021.

⁴⁶⁸ SNACC (2014), Bill on the recovery of looted funds from corruption offences, <https://www.snaccye.org/9-201810/10-2010>.

⁴⁶⁹ Public Funds Collection Law (September 1990), https://yemen-nic.info/db/laws_ye/detail.php?ID=11267.

⁴⁷⁰ Income Tax Law No. 17 of 2010, http://agoyemen.net/lib_details.php?id=198.

by Law No. 12 of 2010⁴⁷¹, and Article (58) of State Lands and Real Estate Law No. (21) of 1995⁴⁷² obligated the General Authority for Lands, Surveys and Land Registry, in coordination with the security and judicial authorities, to take measures in administrative ways that guarantee the recovery of any Lands or public real estates that have been attacked or attempted to be looted and illegally owned, and the need to prosecute the aggressors and hand them over to the judiciary.

Article 2 of the Yemeni AML Law specifies the nine government agencies entrusted with supervision and control over financial and non-financial institutions (both within their jurisdiction): MoJ, COCA, YSMO and the Central Bank of Yemen, the Ministry of Industry and Commerce, the Ministry of Communications and Information Technology, the General Authority for Land, Survey and Urban Planning, Ministry of Social Affairs and Labor, Customs Authority, and any other authority issued by a decision of the Prime Minister.

The Republic of Yemen has taken a number of administrative measures, the most important of which are:

The establishment of specialized government entities:

- Establishment of the FIU in the Central Bank of Yemen by decision of the Governor of the Central Bank No. 48 of 2003 based on Law No. 35 of 2003, and after the issuance of the AML and Terrorist Financing Law No. 1 for the year 2010, the FIU was reconstituted by decision of the Prime Minister No. 350 for the year 2010⁴⁷³.
- Establishment of NAML&CFT, which is a committee for coordination between the authorities concerned with combating money laundering and terrorist financing. It was established under AML Law No. 35 of 2003, and was formed for the first time in the beginning of 2004 from nine government agencies. Then it was re-established by Law No. 1 of 2010 regarding AML and the financing of terrorism, bringing the number of its members to 12 (including ten government agencies and two from the private sector). Then the NAML&CFT was re-established for the third time by Law No. 17 of 2013 (amending some articles of the AML and Terrorist Financing Law), and this time the number of NAML&CFT members increased to 19 (of which 17 are governmental bodies, and two are from the private sector)⁴⁷⁴. The last amendment was based on Recommendation 31 of FATF's recommendations in the 2008 Joint Evaluation Report issued by MENAFATF⁴⁷⁵.
- Founding of the SNACC.
- Establishing internal compliance units in the relevant government agencies.

The set of procedures, the most important of which are:

- Adoption of the principle of policy development for AML and terrorist financing⁴⁷⁶.
- By decision of COCA 's president, COCA has established a committee to follow up and evaluate the compliance of COCA-controlled entities with AML requirements. The AML follow-up and evaluation of the compliance of the central agency's oversight agencies were included in the annual plans for the years 2014, 2013 and 2012.

Yemen has recovered some of the looted public funds and properties located inside Yemen, as confirmed by the statements and reports of SNACC⁴⁷⁷ and the Public Funds Prosecution⁴⁷⁸. The statistics obtained by the

⁴⁷¹ Customs Law No. 14 of 1990 and its amendments by Law No. 12 of 2010, <https://alhaijah.tripod.com/CusYeLaw/CusYeLaw.htm>.

⁴⁷² State Lands and Real Estate Law No. 21 of 1995, http://agoyemen.net/lib_details.php?id=12.

⁴⁷³ FIU, What is the Financial Information Collection Unit?, <https://www.fiu.gov.ye/index.php/ar/aboutus/aboutus2>.

⁴⁷⁴ NAML&CFT, Republic of Yemen: About NAML&CFT, <https://amlcft.gov.ye/index.php/ar/>.

⁴⁷⁵ MENA FATF (2008), Executive Summary of the Joint Assessment Report, p. 5.

⁴⁷⁶ Ibid.

⁴⁷⁷ SNACC (December 2018), The Supreme National Anti-Corruption Authority celebrates the International Anti-Corruption Day in the temporary capital of Aden and stresses the uncompromising fight against corruption, <https://www.snaccye.org/2018101/1514-181213>.

⁴⁷⁸ Abdullah, Judge Mujahid Ahmed (December 2019), The Role of Public Funds Prosecutions in Combating Corruption and Recovering Funds, International Anti-Corruption Day event held by SNACC, Sana'a, https://drive.google.com/file/d/1zrOe67cZ33NjAefSWuJOPMGgMEeZ-Wj_/view?usp=sharing, p. 6-9.

report team will be mentioned in the next part of this report. As for the looted money and property smuggled out of Yemen or was acquired by committing an act criminalized by the UNCAC, the team did not reach any information confirming the recovery of any funds or assets ⁴⁷⁹.

Good practices:

- Yemen has made significant achievements since signing the UNCAC in compliance with the legislative and executive provisions of Article 51 of the UNCAC, and has continued to develop its laws, implementing regulations and government agencies concerned with AML and terrorist financing. There are currently new procedures to update them and develop legislation, regulations and procedural tools.

Deficiencies:

- The attempt of the Yemeni authorities to issue a law "to recover looted funds obtained from corruption crimes", failed as a result of political differences between the parties to the Government of National Accord (2011-2014) on the one hand, and the Government with SNACC on the other hand (as appears in Memorandum No. 378/A and dated March 18 2014, issued by SNACC to the President of the Republic)⁴⁸⁰. The bill has been heavily criticized⁴⁸¹, and many believe it was drafted purely for political purposes⁴⁸².
- Yemeni legislation does not expressly provide for the possibility of freezing and confiscating property to which criminal proceeds have been transferred or replaced to its ⁴⁸³.
- The Council of Ministers has not yet issued a decision on the internal regulations of FIU, which organizes its organizational and operational structure.
- The report preparation team concluded that what was stated in official statements and reports about the recovered funds, that a large part of them were amounts collected from the fight against tax evasion, but that SNACC and public funds classified them as looted funds recovered, and the bulk of the money recovered consisted of looted public land.
- Despite all that Yemen has done to comply with the implementation of Article 51, the current war and conflict in Yemen has had a negative impact on the performance of government agencies (which has been reviewed earlier).

Confiscation or freezing of illegal property of foreign origin pursuant to court rulings in another State Party, and its preservation						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

Articles 34 and 35 of Yemen's AML Act and its amendments allowed the competent judicial authorities inside Yemen to receive foreign requests for confiscation in full or partially related to money-laundering offenses through diplomatic channels or directly to NAMLC&CFT, taking into account what is stipulated in bilateral agreements. Paragraph 34-c clarified what information should be attached to the request for confiscation, and paragraph 35-b of the same article stipulated that no confiscation should take place without a final court ruling, that additional information may be requested from the country requesting legal assistance for the purpose of implementing the judgment of confiscation issued by it, and Yemeni law does not require that the foreign confiscation provision be based on a local conviction.

⁴⁷⁹ StAR, Asset recovery monitoring database, <https://star.worldbank.org/corruptioncases/?db=Al>.

⁴⁸⁰ Al-Sharabi, Nabil and Akhbar Al-Youm (August 2014), Laws legalize the looting of Yemen's wealth, <http://www.hic-mena.org/news.php?id=pmltaQ==#.YiuZvdJBzIU>, accessed on 12 January 2022.

⁴⁸¹ AWTAD (2014), Report by UTAD on looted money recovery bill, https://drive.google.com/file/d/1GYCaIlopdvN3pRRDLRpDdI5CIWjOpvg/view?fbclid=IwAR3jisztmtAmcc1t10NtW0QClun7UpxugrPm_oQg_hv5RihOaC_WDXIibVk.

⁴⁸² According to the public opinion poll to assess Yemen's compliance with Chapter V of UNCAC, 67% of respondents are confident that the looted refund bill was drafted for political purposes and not as a necessary reform for the public interest: <https://drive.google.com/drive/u/0/my-drive>.

⁴⁸³ UNODC (2016), 7th session of the Implementation Review Group, Executive Summary: Yemen (in English), p. 7,

In Paragraph 3-d of Article 45 and Article 52 of the Executive Regulations of the AML Law, the Public Prosecution and the judicial authorities were assigned to take precautionary measures for property obtained from the money laundering crime, including seizure and freezing, as confirmed by Article 2 of the AML Law when defining it for the seizure and freezing of property. The ownership of persons (frozen or their property seized) of such property until a final court ruling is issued, and the assignment of financial or non-financial institutions in its possession to manage it.

On the other hand, the authorities in Sana'a have appointed a judicial guard over the money and property that are confiscated by rulings of the criminal court in the cases brought against the leaders of the Aden authorities and their loyal members of Parliament ⁴⁸⁴. However, all these rulings were issued under indictments of political crimes such as treason, and no indictments of corruption or money laundering crimes were directed in these cases. However, the person who was appointed by the Sana'a authorities for the position of judicial guard, Saleh Misfir Al-Shaer, has been included by the UN Security Council on the list of international sanctions ⁴⁸⁵.

The team did not find any information confirming Yemen's compliance with the enforcement of this article.

Deficiencies:

- Yemeni law did not include clear procedures for securing assets, leaving them in the hands of judicial authorities, which does not meet the requirements of the UNCAC.

Providing Mutual Legal Assistance (MLA) to other States Parties to track down, freeze, seize and confiscate funds arising from corruption crimes						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

Paragraph B of Article 34 clarified a set of legal assistances that Yemeni judicial authorities may provide for international cooperation to other States parties, for the purpose of investigation, freezing and confiscation, including any form of legal aid that does not conflict with the laws in force. Taking into account the provisions of bilateral or multilateral agreements on the exchange of legal aid to which the Republic is a party, in accordance with the principle of reciprocity.

The team has not found any information to confirm that any MLA has occurred between Yemen and any other countries to track, freeze, seize and confiscate funds arising from corruption or money laundering offences.

Good practices:

- Yemen's compliance with Recommendation 36 of FATF's recommendations has been reclassified from “partially compliant” (PC) to “largely compliant” (LC)⁴⁸⁶.

Deficiencies:

- Article 34-e of the Yemeni AML Law imposed eight cases of refusing the MLA request submitted by other party states, and the majority of these eight cases are vague and inaccurate, which opens the way for the Yemeni authorities to evade and not cooperate.
- Yemen requires dual criminality as a condition for submitting an MLA, and there is nothing to prevent the Yemeni authorities from submitting an MLA to the fullest extent possible in the absence of dual criminality.

⁴⁸⁴ Al-Thawrah Newspaper (September 2019), Preservative Seizure of the Funds of 35 Accused Members of the House of Representatives, <http://althawrah.ye/archives/593450>.

⁴⁸⁵ United Nations Security Council Subsidiary Organs (February 2022), Fact Sheets 2022, Yemen Sanctions Regime, <https://scsanctions.un.org/1wv93-ar-all.html#alqaedaind>, p. 28.

⁴⁸⁶ MENA FATF (2014), Seventh Follow-Up Report for Yemen, p. 36.

- There is no separate law on MLA, Yemen does not have specific internal procedures regulating the terms and mechanism for submitting MLA. Yemen accepts applications submitted in Arabic only, but did not inform the Secretary-General of the United Nations⁴⁸⁷.

The Extraordinary agreements and mandatory international asset recovery cooperation						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
	✓				✓	

Paragraph 3 of Article 3, Paragraph 9 of Article 3, Articles 8 and 29 of the Yemeni AC Law No. 39 of 2006, in addition to what was stated in the AML Law, highlights the necessity for international cooperation and commitment as stated by the UNCAC in this regard.

Yemen signed bilateral agreements and cooperation protocols with:

- One bilateral agreement with Eritrea, Sudan, Pakistan, Turkey, Saudi Arabia, Libya, UAE, Oman, Qatar, Bahrain, Ethiopia and Italy.
- Two bilateral agreements with Jordan, Tunisia, Djibouti, Algeria, and Saudi Arabia⁴⁸⁸.
- Three bilateral agreements with Tunisia and Egypt
- Four bilateral agreements with Morocco.

Deficiencies:

- Yemen has not yet officially joined any global information exchange forum, and has requested to join the Egmont Group and received a promise⁴⁸⁹. FIU-Aden is trying to join the Egmont Group by communicating with counterpart units in Saudi Arabia and Egypt as sponsoring countries to coordinate efforts for Yemen⁴⁹⁰.
- Since Yemen has not attempted to recover any of its assets through international cooperation since signing the UNCAC, no weaknesses or shortcomings of the relevant UNCAC provisions can be identified or implemented.

Art. 57 – The Return and Disposal of Confiscated Property

Return of foreign property and looted foreign public assets or proceeds of foreign public money laundering confiscated inside Yemen to the other State Party or legal owners and compensation to the victims						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

As previously mentioned, Article 29 in AC Law No. 39 of 2006 allowed each State Party of the UNCAC to file a civil case before the Yemeni judiciary to claim its right to recover the ownership of illegal proceeds related to corruption crimes stipulated in the UNCAC, as well as its right to claim compensation for damage caused by these crimes.

The team did not find any information confirming that Yemen returned any looted foreign property or public assets or proceeds of laundering foreign public funds to other party countries or legitimate owners.

⁴⁸⁷ UNODC (2016), 7th session of the Implementation Review Group, Executive Summary: Yemen (in English), p. 15-16.

⁴⁸⁸ Abu Momis, Ghassan (2019), Arab countries' efforts in combating money laundering and financing of terrorism, Arab Monetary Fund, Abu Dhabi, Deposit (31) 2019 N, <https://www.amf.org.ae/ar/publications/awraq-bhthyt/jhwd-aldwl-alrbyt-ly-syd-mkafht-ghsl-alamwal-wtmwyl-alarhab>, p. 18-19.

⁴⁸⁹ Personal interview with FIU's President in Sana'a Mr. Wadie Muhammad Assadh, 9 January 2022.

⁴⁹⁰ FIU Aden's Commitment Harvest, Quarterly Bulletin, p. 6.

Deficiencies:

- What was mentioned in the Yemeni AC Law issued in 2006 were explicit provisions of Yemen's comprehensive commitment to the UNCAC regarding international cooperation, but the AML law and the financing of terrorism issued in 2010 and its amendments issued in 2013 set a set of restrictions and exceptions, including the requirement of reciprocity and the obligation to sign bilateral agreements for the purposes of confiscation and sharing the confiscated funds and returning them to other State Parties. According to the legal rule "applicability of the newer law to the old law", Yemen has weaker legislative compliance with international cooperation accordingly, which is inconsistent with the UNCAC.

Concluding bilateral agreements for the final disposal of confiscated assets with other States Parties						
Implementation and enforcement			Legislative compliance			
poor	moderate	good	not implemented	partially	largely	fully
✓					✓	

Paragraph C of Article 35 of the Yemeni AML Law includes a condition that the requesting country should not be able to confiscate the confiscated funds unless after signing a bilateral agreement with the state on the sharing of those funds. It is worth noting that the confiscated funds are transferred to the Public Treasury of the State.

The Report team has not found any information to confirm that Yemen has concluded bilateral agreements for the final disposal of confiscated assets with other States parties.

Deficiencies:

- There are legislative shortcomings in this obligation, and Yemeni laws did not elaborate on any details regarding this article.

V. Statistics

Money Laundering

Reporting /Intelligence Phase		Year: 2018		Year: 2019		Year: 2020	
		Aden authorities	Sana'a authorities	Aden authorities	Sana'a authorities	Aden authorities	Sana'a authorities
Number of Suspicious Transaction Reports (STRS) filed by each category of obliged entities	Total	653	653	526	526	Unkno wn	855
	Banks and financial institutions	652	652	525	525	Unkno wn	845
	Non-Financial Businesses and Professions (NFBPS)	0	0	0	0	Unkno wn	0
	Equivalent units from third party countries	1	1	1	1	Unkno wn	0
	Governmental and regulatory agencies	-	-	0	0	Unkno wn	7
	Other	-	-	0	0	Unkno wn	3
Requests for information and inquiries about STRS submitted to FIU		128	128	307	307	Unkno wn	631
Number of money laundering offenses in STRS		6	6	145	145	Unkno wn	34
Number of approved deferral orders in reported transactions		33	33	74	74	Unkno wn	85
Number of money laundering investigations conducted independently by law enforcement agencies (without a prior STR)		111	111	101	101	Unkno wn	190 ⁴⁹¹
Number of suspicious cash activities at the border reported to FIU		1	1	0	0	Unkno wn	0
Number of seizure or freezing decisions		15	15	50	50	Unkno wn	37
Anti-money laundering in the investigation phase		Year 2018		Year 2019		Year 2020	
		Aden authorities	Sana'a authorities	Aden authorities	Sana'a authorities	Aden authorities	Sana'a authorities
Number of cases brought by law enforcement agencies based on STRs sent by FIU		Unkno wn	116	Unkno wn	111	Unkno wn	0

⁴⁹¹ NAML&CFT, Third Update Report of the Republic of Yemen, p. 17.

Number of staff dedicated full-time (or full-time equivalent) to money laundering in law enforcement agencies and institutions	FIU	Unkno wn	30	Unkno wn	30	Unkno wn	30
	Public Prosecution	Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	Unkno wn
	SNACC	Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	10
	Other government agencies	Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	Unkno wn
Number of court cases, arising from STRs, CTRs and independent law enforcement investigations		1	Unkno wn	Unkno wn	52	Unkno wn	0
Anti-money laundering at the judicial stage		Year 2018		Year 2019		Year 2020	
		Aden authorities	Sana'a authorities	Aden authorities	Sana'a authorities	Aden authorities	Sana'a authorities
Number of full-time (or full-time equivalent) employees in judicial authorities to investigate money laundering	SNACC	Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	Unkno wn
	Public Prosecution	Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	Unkno wn
	Courts	Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	Unkno wn
Number of persons/legal entities convicted for money laundering offences			17	Unkno wn	⁴⁹² 153	Unkno wn	Unkno wn
Number of convictions for laundering proceeds of crimes committed abroad		0	0	0	0	0	0
Number of convictions for crimes other than money laundering arising from reports of suspicious transactions		594	594	294	294		751
Number of judgments by type of money laundering offences		Unkno wn	Unkno wn	Unkno wn	⁴⁹³ 38		Unkno wn
Number of unsuspended prison sentences or sentences by length (as a main offense, as a predicate offense)		Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	Unkno wn
Recovery of assets in the judicial phase		Year 2018		Year 2019		Year 2020	
		Aden authorities	Sana'a authorities	Aden authorities	Sana'a authorities	Aden authorities	Sana'a authorities

⁴⁹² Abdullah, Judge Mujahid Ahmed (2019), The Role of Public Funds Prosecutions in Combating Corruption and Recovering Funds, p. 7-8.

⁴⁹³ Ibid.

Number of freezing procedures (based on a court order)	Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	Unkno wn
Number of confiscation procedures	Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	Unkno wn
Number of requests received for freezing orders from another country	0	0	0	0	0	0
Value of frozen assets	Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	Unkno wn
Number of requests received for confiscation orders from another country	0	0	0	0	0	0
Value of confiscated assets	Unkno wn	Unkno wn	Unkno wn	33000000	Unkno wn	Unkno wn
Amounts recovered from assets	Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	Unkno wn
Amounts returned	Unkno wn	Unkno wn	Unkno wn	Unknown	Unkno wn	Unkno wn

Statistics of corruption and money recovery cases carried out by the Public Funds Prosecutions of the Sana'a authorities

Note: Statistics for the year 2019 until October 31, 2019 only⁴⁹⁴

Year	Amounts refunded to the public treasury				Number of defendants	Number of corruption cases and recovery of looted funds				
	Funds and assets already recovered		Funds and assets that it decide to recover			The number of judgments issued	Cases referred to the courts	Forwarding it to other prosecutions	Issues saved	Incoming issues
	USD	Yemeni Riyal	USD	Yemeni Riyal						
2017	0	0	0	0	1356	0	496	138	115	1356
2018	0	4197578320	0	4230761820	1811	0	299	44	176	1811
2019	2800	1787879103	61952243	1573807857	3442	240	411	114	20	2729
	0	79481134930	Funds and land recovered by the Public Funds Prosecutions in Ibb governorate during 2019							

Reports and complaints received by regulatory bodies and law enforcement agencies in connection with Chapter II of the UNCAC

Government agencies	Type of reports or complaints	Period of reception of reports and complaints	Number of reports and complaints		Notes
			Aden	Sana'a	
		2019	Unknown	Unknown	

⁴⁹⁴ Ibid, p. 8.

Supreme National Anti - Corruption Commission SNACC	Reports and complaints	2020		Unknown	
		2021		110	
The Supreme Authority for Tenders Control HATC	Complaints and grievances from contractors and suppliers	2017	Unknown	49	
		2018		49	
		2019		31	
		2020		22	
The Central Organization for Control and Accountability COCA	Monthly audit reports and bulletins	2021	Unknown	157	Divided into 12 monthly newsletters ⁴⁹⁵
Judicial Inspection Authority JIB	Complaints and communications against judges and judicial personnel	2020 and the first half of 2021	Unknown	2726	

Analysis of statistical data

Through the statistical data in the tables above, it is clear that the performance of the Yemeni authorities in the enforcement and application of laws is very poor. Although Yemen is one of the most corrupt countries in the world, according to international indicators, the statistics of cases, complaints, reports and judicial rulings are very small, and do not correspond to the size of the official bodies and the repeated promises made by politicians and the efforts announced by the Yemeni authorities to combat corruption and money laundering.

It should be noted that the statistical data on suspicious financial transactions (STRS) and anti-money laundering, issued by FIU's and NAML&CFT's in Sana'a and Aden (for the years 2018 to 2020) are nearly identical⁴⁹⁶, although both refuse to acknowledge the other, or deal with it at all. The report preparation team concluded that the original source of this data is FIU and NAML&CFT in Sana'a, and all that their counterparts in Aden do is republish them on their website and send them (on the basis that it is from them) to FATF and MENA FATF, which clearly reveals that the authorities in Aden do not exercise any real authority to carry out their obligations to monitor and detect suspicious financial transactions and money laundering cases in areas under their control, and all that it does copy the data and reports issued by FIU and NAML&CFT that operate in areas controlled by the Sana'a authorities. They justified this in their response to the report's team that "according to the Prime Minister's Decision No. 1 of 2020 regarding restructuring the Financial Information Collection Unit and naming its members to begin exercising its functions from the temporary capital of Aden, and therefore the statistics that we have are beyond the required date⁴⁹⁷." Knowing that, the information obtained by the report team from the FIU Aden website⁴⁹⁸ and from the third update report issued by MENAFATF⁴⁹⁹ indicates that the re-establishment of the FIU in Aden was carried out in accordance with the Prime Minister's Resolution No. (12) of 2019, and it started its work in the same year, not in 2020.

⁴⁹⁵ COCA, Reports and Bulletins, <http://coca.gov.ye/>.

⁴⁹⁶ To verify this: Visit the websites of the FIU Financial Information Collection Unit in both Sana'a and Aden, as the published annual reports are completely identical with only one difference, which is the removal of the name of the FIU President from his speech in the annual reports. Links to the two websites are at the end of the report in the list of references.

⁴⁹⁷ E-mail from kamal@fiu-ye.com to AWTADorg@gmail.com on 23 May 2022.

⁴⁹⁸ FIU, What is the Yemeni Financial Information Collection Unit?, <https://fiu-ye.com/>.

⁴⁹⁹ MENA FATF (2018), Third Report of the Republic of Yemen, p. 5.

Many institutions are reticent about publishing their reports and data, especially in the last five years, and some bodies are late in publishing their annual reports. AWTAD sent official letters to all public institutions in Sana'a and Aden, following and visiting them constantly, and the bulk of the official bodies in Aden were sent letters via the Internet, whether by e-mail, its websites and pages on social media, in addition to the visits done by a team member in Aden. AWTAD maintains these correspondences, with the exception of some institutions that the team has not reached through any means of communication, such as the Ministry of Civil Service.

As for the government agencies that did not cooperate with the team, or the team was unable to communicate with them; the team has collected the available data and information from reliable sources, with reference to those sources in this report.

Information on Asset Recovery Issues

Yemen has not yet been able to recover any looted and smuggled public assets outside Yemen, and the report preparation team did not find any information confirming that the Yemeni authorities have taken any official measures to pursue and recover looted and smuggled assets, including what was mentioned in the investigations of the International Sanctions Committee on Yemen With its reports submitted to the UN Security Council, or what appears in leaks and press investigations such as "The Wikileaks documents", "The Panama Papers", "The Paradise Papers", and others, no serious and practical political intentions have appeared to recover the looted and smuggled assets since Yemen signed the UNCAC .

All that has been or is being recovered so far are funds and assets located inside Yemen. Although the Yemeni authorities often do not disclose detailed information about this (for legal and political reasons), we can reveal the most important cases to recover looted funds and assets, including cases revealed and reported by AWTAD and the Yemeni authorities are currently being investigated, including cases published by the agencies oversight and anti-corruption bodies in Yemen:

The issue of corruption in the assistance provided by UNICEF to the Ministry of Water and Environment in the Sana'a government: The amount expected to be recovered in this case is inaccurate, but is expected to reach \$180 million. Approximately \$4.8 million has been recovered, the details of which were previously presented in the second quarter compliance assessment.

The illegal appropriation of state lands in five locations in four governorates: According to a report on corruption incidents submitted by AWTAD to SNACC, an investigation is underway into the seizure of five sites by Al-Bashiri Trading and Investment Company in the capital, Sana'a, and the governorates of Ibb, Al Hudaydah and Sana'a. The estimated value of these lands is estimated at approximately 60 billion Yemeni riyals (equivalent to \$100 million), and the case is still in the investigation and investigation sector of SNACC, and registered as No. 150 for 2020.

Exploiting influence to achieve special interests represented in seizing the land of the government's Rusabah farms for dairy production: The defendants in it are the two former Presidents of the Republic, Ahmed Hussein Al-Ghashmy (1978-1979), Ali Abdullah Saleh (1979-2012), and his brother, the former commander of the Central Security Forces, Mohammed Abdullah Saleh. This case was revealed for the first time by the head of the team preparing this report, Taher AL-Hatef, in a television program ⁵⁰⁰, and AWTAD submitted an official report to SNACC in Sana'a, estimating the value of the looted lands at approximately 13 billion and 200 million Yemeni riyals⁵⁰¹, and the case is registered in SNACC as No. 19 for 2022.

⁵⁰⁰ Al-Hawyah Channel (December 2021), A surprise of a heavy caliber with evidence and documents, Who owns a farm?, <https://www.youtube.com/watch?v=wywKJNisPY>.

⁵⁰¹ The Black Archives (December 2016), The lands of the Rusabah dairy farm and cattle breeding, <https://www.facebook.com/media/set/?vanity=747294268675825&set=a.1284866644918582>.

Cases of embezzlement of public funds that were referred by COCA to the Public Funds Prosecution in January 2022

The embezzlement case of 274 million and 688 thousand riyals (equivalent to approximately 458,000 US dollars) represented in the embezzlement of the previous collector and others of the VAT sales tax in Taiz Governorate, during the period from March 29 2016 to November 28 2017.

COCA also referred a case of embezzlement of 35 million and 922 thousand riyals in the Cleaning and Improvement Fund in Dhamar Governorate. The embezzlement incident represented in the collection of cleaning and improvement fees at the Dhamar Customs and Control Office for the benefit of the fund according to the collection books - delivered to it from the fund - during the period from May 1 2016 to February 15 2018, however, part of the collected amounts was not supplied to the fund's treasury or the fund's account in the central bank⁵⁰².

⁵⁰² COCA (January 2022), The Central Oversight Agency Refers Corruption Cases to the Public Funds Prosecution, <https://www.coca.gov.ye/news/287>.

VI. Recent Developments

It has already been mentioned about the changes that Yemen has experienced during the past two decades, and how this affected efforts to combat corruption in Yemen, but we must also refer to the most important positive developments undertaken by the Yemeni authorities in Sana'a and Aden, in order to develop their capabilities in fighting corruption and money laundering. Many of these developments were previously discussed during the evaluation review of compliance with Articles from Chapters II and V, and they can be summarized as follows:

- 1- Legislation related to anti-corruption is currently being reviewed and evaluated by the Legislation Evaluation and Development Committee chaired by SNACC, in addition to proposals to amend laws prepared by some competent governmental bodies and agencies.
- 2- The launch of the Second National Anti-Corruption Strategy 2022-2026 by the authorities in Sana'a.
- 3- The Sana'a authorities launched in 2020 the "National Vision for Building the Modern Civil State 2030," among its sub-themes: oversight, transparency and combating corruption, and through which it seeks to bring Yemen to rank in the Global Corruption Perceptions Index.
- 4- The Sana'a authorities launched a campaign to combat bribery and job extortion at the level of all government agencies, and to update reporting and complaint mechanisms.
- 5- The Sana'a authorities have taken measures to improve the performance of the judiciary, such as implementing the networking project and establishing the justice system (as a coordinating body between government agencies related to the work of the judiciary).
- 6- Aden authorities are implementing a program to develop the performance of the judicial system.
- 7- The authorities in Aden are trying to improve their capabilities in international cooperation to exchange financial information and combat money laundering.
- 8- The Financial Information Collection Unit in Sana'a has developed its capabilities and functional cadres and expanded its activities during the last three years (which was also presented in the evaluation review of articles 52 and 58).
- 9- The Sana'a authorities established the coordinating unit of the regulatory bodies (as a coordinating entity between the oversight and anti-corruption bodies and agencies).
- 10- The Sana'a government is currently modernizing its public financial systems through a networking system and the gradual transformation of the use of electronic and digital systems in the processes of collecting public resources and exchanging their information.
- 11- After the completion of the initial draft of this report, important political developments occurred on the Yemeni issue, which are expected to have a strong positive impact on improving Yemen's compliance with the UNCAC. This is represented in the Yemeni-Yemeni negotiations held in the Saudi capital, Riyadh⁵⁰³, which resulted in the establishment of a Leadership Council Presidential⁵⁰⁴, the return of the House of Representatives, the government and the Presidential Leadership Council to the city of Aden for the first time in seven years, and the approval of the government's program and the state's general budget for 2022 by Parliament⁵⁰⁵.

⁵⁰³ Yemen Official Satellite Channel (April 2022), Final Statement of Yemeni-Yemeni Consultations, <https://www.youtube.com/watch?v=kAYV4T90SMc>.

⁵⁰⁴ Yemen Official Satellite Channel (April 2022), Presidential Statement to Form Presidential Council, <https://www.youtube.com/watch?v=ht29EDDeFFw>.

⁵⁰⁵ The House of Representatives (April 2022), The House of Representatives holds its sessions in the interim capital Aden, https://www.youtube.com/watch?v=ri1A_4hxc4M.

VII. Recommendations

The following recommendations are addressed to governing structures in both Sana'a and Aden:

Recommendations for Chapter II

1. Conduct a comprehensive and unified evaluation, review and correction of laws, legislation, regulations and systems related to fighting corruption and preserving public finances, with the need to involve all relevant government agencies, civil society and the private sector;
2. Conduct periodic assessments of the compliance of oversight, judicial, anti-corruption bodies and all law enforcement agencies concerned with the implementation of the UNCAC, and encourage civil society to conduct independent parallel assessments;
3. Issue a package of laws related to the fight against corruption, the most important of which are: the Law on the Prevention of Conflicts of Interest, the Law on the Protection of Witnesses and Whistleblowers of Corruption, the Law against Illicit Enrichment, the Law on The Governance of Private Sector Companies, the Community Responsibility Act, the Law on Administrative Disputes and the International Cooperation Act for confiscation, freezing and exchange of information on corruption crimes, money laundering, the Law on the Recovery of Stolen Public Funds Proceeded from Corruption Crimes, and others;

Finding safe and independent funding sources for the oversight, anti-corruption and judiciary bodies and agencies;

4. Establish a Higher Council for Oversight and Combating Corruption in Yemen as a coordinating entity comprising all the bodies and agencies of oversight and anti-corruption in Yemen, while preserving the independent legal figures of each;
5. Re-classify and characterize the current employees working in oversight, anti-corruption and judicial bodies and agencies, rehabilitating them and hiring new staff according to accurate and transparent plans and standards;
6. Develop a new mechanism for selecting and appointing the leaders of oversight and anti-corruption bodies and agencies in Yemen, in order to ensure the achievement of standards of integrity and efficiency on the one hand, and actual independence on the other;
7. Establish sufficient guarantees to achieve the effective independence of the bodies, oversight agencies, combating corruption and the judiciary in Yemen and ensuring their protection and non-interference in their functions and tasks;
8. Establish a qualified and impartial special police force to combat corruption, affiliated with SNACC financially, administratively and technically;
9. Establish a judicial system for corruption and public finance cases, including a Public Prosecutor for Integrity, that enjoys complete independence;
10. Network for all government agencies must be completed with the Government Procurement Management Information System (PMIS);
11. Open public funds prosecutions and administrative courts in all Yemeni governorates;
12. Launch a new and comprehensive phase of the public finance modernization project at a national level in the Republic of Yemen;
13. Launch a new phase for the project to reform and develop the public administration and civil service of the Republic of Yemen;
14. Prepare codes of conduct in the public office, setting up a mechanism for their implementation and monitoring, and develop guidance material and moral incentives;
15. Separate the internal control in institutions and government agencies from the leadership of those bodies, in a manner that achieves a reasonable degree of independence for it;
16. Establish a national academy for oversight and combating corruption, which will rehabilitate government and academic cadres, and develop educational curricula and standards related to the profession of censorship, evaluation and anti-corruption in Yemen;

17. Develop adequate mechanisms to ensure the participation of CSOs in anti-corruption in Yemen, including drawing up policies and strategies, implementing them, monitoring and evaluating the stages of their implementation;
18. Provide government support and funding to CSOs active in the field of transparency and anti-corruption;
19. Establish an appropriate mechanism to activate the governmental role in monitoring and combating corruption in foreign aid and grants in coordination with donors, taking into consideration not to obstruct them;
20. Provide guidance material and moral incentives to individuals, government employees, CSOs and the media who seriously contribute to revealing the facts of corruption, and providing them with adequate protection mechanisms;
21. Prepare and implement plans and programs for the government of private sector companies;
22. Establish specialized centers for studies and research in the field of transparency and anti-corruption, and pay attention to its research outputs and periodic reports.

Recommendations for Chapter V

1. Review and develop the Anti-Money Laundering and Terrorist Financing Law, with the aim of separating anti-money laundering laws and bodies from combating terrorist financing;
2. Switch to digital systems and programs and information technology in all businesses and financial and accounting transactions, both in government agencies and in financial and non-financial institutions in the private sector;
3. Establish an integrated network link to exchange information and monitor financial operations for all financial and non-financial institutions and government agencies concerned with money laundering with NAML&CFT, SNACC and FIU;
4. Restructure the organization of NAML&CFT, separating it from the Ministry of Finance and granting it full independence;
5. Encourage CSOs to contribute to anti-money laundering efforts, as well as those related to the recovery of assets and looted funds, and allocate NGO seats in the FIU and NAML&CFT;
6. Reformulate the proposal of the law "recovery of funds and assets looted and coming from corruption crimes" in a manner that does not conflict with national legislation, conventions and international treaties, with the need to involve all government agencies and expand the participation of civil society and the private sector in drafting and discussing the proposal of the law;
7. Conduct a comprehensive survey of looted and smuggled public finances and assets, setting plans and strategies to follow up on and recover them, and form a special and permanent operations room for this task;
8. Pay attention to international cooperation for exchanging information, prosecuting the corrupt, confiscating and recovering assets and funds resulting from corruption and money laundering crimes, and sign bilateral agreements with all States Parties that the corrupt use as safe havens for smuggling and laundering money and suspicious assets.

VIII. Annex

8.1 Attachments

All attachments are uploaded to the following link:

https://drive.google.com/drive/folders/1kwiNI6T9Naa_2BdguFon4M4DkaqGzF2W?usp=sharing

- MoJ, Administrative Court of First Instance in the Capital Secretariat, Judgment No. (71) for the year 1435 AH, in Administrative Case No. (436) for the year 1434 AH, dated 12/1/2014 "to cancel the Presidential Decree No. (54) for the year 2013 to form the National Commission Council Supreme Anti-Corruption".
- MoJ, The Court of Appeal of the Secretariat of the Capital, Third Civil Division, judgment No. (10) of 1437 H in Administrative Case No. (455) of 1435 Ah, dated 10 May 2015" in support of the ruling of the Administrative Court of Primary No. (71) of 1435 Ah".
- Supreme Court, Administrative Department, final ruling on administrative appeal No. (57835-k) on 24 July 2016 supporting the rulings of the administrative courts and appeal to overturn the President's decision (54) of 2013 to form the Council of the Supreme National Anti-Corruption Commission.
- SNACC, an official memorandum issued to the Speaker of the House of Representatives, No. (123) dated 12/1/2013, on the subject of "the government's illegal behavior towards the Commission."
- Cabinet, official memorandum issued to the Minister of Information no. (96/22/172) and date of 6 January 2013.
- Supreme Judicial Council, Sana'a Primary Administrative Court, no. (38) and date of 6 January 2016, the subject of which is "Declaration of Optional Implementation".
- SNACC: A letter under the signature of a member of the Commission / Salim al-Sayani, issued to the President of the Supreme Political Council, the heads and members of the House of Representatives, the Supreme Judicial Council and the government, on August 15, 2017, on the subject of "Request for the submission of the declaration of financial disclosure".
- AWTAD: A communication to the Public Prosecutor's Office with a memorandum issued no. (14) dated 18 February 2017, concerning the evasion of the financial disclosure declaration by members of the Government.
- AWTAD: Grievance with the Commissioner-General of Information, with a memorandum issued on 16 June 2014.
- MoJ, Administrative Court, Judicial Announcement of the Ministry of Oil and Minerals, No. (1305) in Administrative Case No. (15) for the year 1436 AH.
- Letter from Mr. Taher Muhammad Al-Hatef, member of the UNCAC Coalition, addressed to Judge Afrah Badwilan, President of SNACC- Aden, on December 13, 2020, on "the date of the second session of the UNCAC Compliance Review and the ratification of the Transparency Charter".
- A letter from Mr. Taher Muhammad Al- Hatef - member of the UNCAC coalition - addressed to Dr. Muhammed Al-Ghashem - President of SNACC - Sana'a, on December 13, 2020 AD, regarding "the date of the second session of the UNCAC compliance review, and the ratification of the Transparency Charter.
- MoJ, Public Funds Court of the Capital Secretariat, ruling No. (44) of 1432 Ah, in criminal case No. (197) of 1439 H filed by the Public Funds Prosecution against the businessman / Ali Yahya Ahmed Al-Sunidar, on charges of "annexing public assets to the property of the defendant", Sana'a, March 28, 2011
- The governing body of the Union of Workers and Employees of the Ministry of Finance, a statement issued by the union in solidarity with AWTAD and its President, issued on October 10, 2014.
- Republic of Yemen: Commissioner-General of Information, official letter No. (2), "Response to AWTAD's grievance, dated 9/19/2014.
- Ministry of Finance: Circular No. (3) for 2022 to ministers, provincial governors and heads of government institutions and bodies, regarding the closure of current accounts in commercial banks
- Central Bank of Yemen - Sana'a: FIU, top secret: circular to all companies and exchange shops, regarding notification of fictitious companies and unreal projects, date of 14 July 2020.
- The Central Bank of Yemen: Aden: Circular to all banks in the Republic of Yemen, regarding the cancellation of the circular issued by the FIU in Sana'a and its indifference, dated 12/27/2020.
- SNACC, Communication from Commission Member / Salim Al-Sayani to the Public Prosecutor in Sana'a regarding the prolonged delay in corruption cases in SNACC, dated May 28, 2016.

- Public Funds Prosecution of the Second First Instance in Corruption Issues, Official Memorandum No. (174) to the President of SNACC on October 12, 2016.
- E-mail translated through the International Translation Office sent by Caroline Skinner to Julaidan regarding G4S's withdrawal from Yemen.
- Announcement of force majeure from the branch of G4S in Yemen, signed by Scalk van der Murphy, on June 22, 2015
- AWTAD, letter addressed to the Attorney General no. (74) and date of September 8, 2020, to request the protection of whistleblowers for corruption offences.
- Yemen Gas Company, letter to AWTAD No. (272/96-13) dated March 1, 2021, regarding gas cylinders.
- AWTAD, Communication to Office of the Presidency of the Republic No. (12) dated June 15, 2021, regarding the import of gas cylinders.
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