

Study:

**Funding Sources and Transparency
For Nine Associations Identified with the
Israeli Right Wing**

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September 2015

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Introduction

This study is intended to explore the sources of funding and the transparency of nine associations identified with the Israeli right. The findings of this study indicate that there is a widespread lack of transparency and that it is not possible to identify the primary funders of these associations. Of the total income of the associations that have been investigated, only a small minority were transferred transparently in a manner enabling the public to find out what the primary source was. The sums involved run into hundreds of millions of Israeli shekels, which have been influencing – both now and in the past - the formation of policies and the shaping of Israeli public opinion on critical, controversial issues.

Besides the lack of transparency, the investigation also touches upon the issue of the statutory arrangements concerning the whole issue of funding of associations, on the machinery and on the numerous legal loopholes facilitating this state of affairs. The study details and explains the main modes of funding of the associations that have been investigated and, basing itself on past cases and court rulings in Israel, it suggests ways to alter the current situation, including through legislation.

The study does not take any political position, but rather it presents a snapshot of the current state of affairs regarding the funding of the associations that have been investigated - a picture which exposes numerous problems and flaws. Neither does the study purport to present more than the sector it has investigated and uncovered. Its findings deal only with the areas and associations that were investigated.

As a backdrop to the publication of this study is the broader issue of transparency of the sources of funding for associations, especially those which operate in areas interfacing with the political arena and controversial core issues for the Israeli public. The issue of transparency as an organizational ethic and practice has become a key issue among the Israeli public in recent years; the main sources of funding of various associations and the public's right to know who is funding their activity and how took a large portion of the debate around the issue.

Publications and draft legislation tabled in recent years have uncovered matters related to the issue of association funding. Much of the debate has been fueled by a public-political campaign driven primarily by Knesset members from the political right and by organizations identified with the right and with West Bank settlements, which have been scathingly critical of organizations and associations working in the context of human and civil rights. The campaign publicly draws a link between these organizations and the Israeli left and attempts to curtail their sources of funding and their ability to operate, including through attempted legislation.

Until today, few investigations have been conducted to probe the breadth and depth of the issue of funding for associations aligned with the Israeli right wing and the level of transparency of their funding channels. A small number of press publications have made pointed examinations of certain specific details, and even these have been limited to several years at most. There has not been any investigation whose main focus has been how exactly these associations receive their funding, what it consists of, and to what extent it is publicly available and transparent.

These days a new draft law is on the agenda which deals with tightening the supervision of all matters concerning funding of associations by foreign countries. This draft law is driven primarily by the right wing of the political map, and its results are presumably intended to limit “left-wing” and human rights associations. In view of the current draft law and the

public campaign mentioned earlier, the need arises to look at the broader picture of the sources of funding of associations belonging primarily to the Israeli right.

The associations selected for this study have in recent years (and some even longer than that) been playing a pivotal role in disseminating messages and organizing activities identified with the Israeli right and with those in favor of strengthening Jewish settlement in the West Bank. The associations were selected with no prior knowledge of their funding methods and sources, and under the assumption that they represent - together and individually - the modes of financing commonly and typically practiced among the other associations.

Study Structure

Part 1 of the study presents the main findings without specifying the names of the associations and the precise numbers, in order to provide a general, broad outline of the findings. This part presents the main methods of financing the associations that were checked - donations from Israel and from abroad and expense sharing, money and money equivalents received from local authorities and government ministries, and the level of transparency of the funding sources themselves.

Part 2 of the study lays out the specific findings on each one of the associations that were investigated.

Part 3 provides an explanation of the main modes of funding associations in Israel. This part includes an analysis of each one of these modes of funding vis-a-vis Israeli law, the measure of enforcement and oversight of each mode of funding, and the public and legal aspects of these issues.

Part 4 of the investigation presents the list of the main foreign foundations taking part in funding the associations that were investigated, as well as details on their sources of funding.

The summary chapter presents the conclusions that can be drawn from the findings of this study.

Part 1: Main Findings

Notes and Explanations

The definitions and terms in this part are relevant and applicable to all parts of the study.

In the calculation below the terms “seemingly transparent” and “fully transparent” are being used. This refers to a distinction between the different kinds of transparency, and will be explained in detail further on in the chapter. Briefly - “fully transparent” is money for which the public is able to find out its specific source, i.e., the name of the individual or body that originally donated it. On the other hand, “seemingly transparent” is money whose origin is mentioned in the association’s financial reports as required by law, but the public has no way of knowing the identity of the individuals or bodies that transferred the funding to that source to enable it to transfer the money to the association.

In some cases gaps were discovered between the annual revenue reports of the amounts received from donations against the total of the amounts in the lists of donors that had been submitted. In certain cases these gaps were very large, and added up to millions of shekels. In other cases the gaps reached 700,000 shekels and 100,000 shekels.

These gaps are mostly left unexplained. One possible explanation is that the association might have received several donations of less than 20,000 shekels each - the sum below which there is no need to report the donor’s identity or the donation amount. It therefore became necessary, when preparing the report, to decide how to regard these gaps in the overall calculations. The decision was to look at each sum specifically in relations to several parameters including its size and the funding mode typical to the association in question, and based on that to classify it as either “not transparent” (the investigation report also refers to them as “confidential”), “seemingly transparent” or “fully transparent”. Further explanations of these gaps are included in the descriptions of the associations, alongside details of the amounts, and in certain cases also in the general tables in which the said amounts are presented in different contexts.

For example, if we find a reporting gap of about NIS 700,000, a measure of credibility is assigned to the estimate - according to the parameters mentioned earlier, that this money was raised either through large-scale reportable donations or in a batch of dozens of small-scale donations of less than NIS 20,000 each. In each such case, the investigation had to make a specific decision according to the parameters mentioned and that way it classified and/or regarded these gaps.

Small gaps, amounting to tens of thousands of shekels, were mostly classified as money that probably does not mandate the reporting of the identity of its donors; from the classification method of this investigation, these amounts have been classified as fully transparent, where there is sufficient probability to assume that it was transferred as small donations.

It is worth mentioning that there may also be another gap between the amounts, for example where in a certain year the sum total of the donations in the association’s donor list exceeds the total sum of donations appearing in the association’s official financial report. In this case too, it has been decided to determine the classification on a case-by-case basis, and according to the same parameters. Another thing worth mentioning is that in most of the cases where gaps amounting to relatively negligible total amounts were found (for example, sums not exceeding NIS 100,000, or which just slightly exceed this amount), the general tendency has been to judge them forgivingly (meaning that they are regarded to be transparent money), rather than harshly (non-transparent money).

Amounts that were quoted in the associations’ reports in dollars have been calculated according to an exchange rate of NIS 4 per dollar. As for the overall picture, these are

negligible amounts, and therefore the decision was to calculate them simply rather than painstakingly assign the yearly dollar exchange rates.

Background on Association Funding and This Study's Perspective of This Sector

To get an overall picture for a relevant time period, the investigation examined the funding sources of the nine associations in the last eight years reported, meaning from 2006 to 2013. There are occasionally small breaks with this rule, and the investigation will occasionally refer to other years as well.

The basis for the investigation relies on the Israeli Law of Associations¹, which includes a requirement to identify donors who donated more than NIS 20,000 in one year to a specific association. According to this law, every association is obliged to submit a list of donors every year, where the list shall include donors who donated more than this amount. This list is supposed to be open to the public.

The study tried to examine to what extent the sources of funding of the associations that were investigated were indeed transparent. The assumption was that given the Israeli law, which requires reporting of the sources of funding of associations, the vast majority of the sources of funding of the associations examined would be transparent. The reality, however, is very different.

The Main Findings

Main Findings for All Nine Associations Studied

- The total sum of funding received from donations and expense sharing by the associations that were investigated between 2006 and 2013 is **approximately NIS 580.88 million**.
- The total sum of funding received from donations between 2006 and 2013 is **approximately NIS 485.81 million**.
- The total sum of funding received from expense sharing between 2006 and 2013 is **approximately NIS 95.07 million**.

Other Notable Findings

- Total fully transparent donations: about NIS 8.15 million, which are 1.7% of the total donations.
- Total seemingly transparent donations: about NIS 22.4 million, which are 4.5% of the total donations.
- Total confidential donations out of the total amount of donations: about NIS 455.26 million, which are 93.7% of the total donations.
- Total donations which are not fully transparent (confidential or seemingly transparent): about NIS 477.66 million, which are 98.3% of the total donations.
- Total Israeli donations reported in the financial reports: about NIS 4.26 million, which are 0.87% of the total donations.

¹ http://www.nevo.co.il/law_html/Law01/p182k1_001.htm

Expense Sharing

- The total sum of funding received from expense sharing between 2006 and 2013 is approximately NIS 95.07 million.
- Total transparent expense sharing amount: about NIS 14.71 million, which are 15.5% of the total expense sharing.
- Total confidential expense sharing amount: about NIS 80.36 million, which are 84.5% of the total expense sharing.

Confidential expense sharing money are the sums which appear in the association's file at the Registrar of Associations as a bottom line only, under the heading "expense sharing", with no mention of the origin of the money. Transparent expense sharing money is the amounts for which the origin is mentioned.

Of the total reported Israeli funding, only about 4.3% are reported as donations, and about 95.7% are reported as expense sharing and assistance (this money comes mostly from local authorities and from government ministries).

The numbers presented above, which refer to all nine associations together, indicate several main conclusions. It should be emphasized that the content of this part of the investigation is a general summary of the main trends; it does not necessarily apply to all the associations that were investigated. To read the findings on any of the individual associations, please refer to the chapter in the report dedicated to that association.

The first conclusion is that there is a lack of transparency of surprisingly gigantic proportions on all matters concerning the sources of funding for the nine associations investigated. The percentage of genuinely transparent money, where the public is able to find out its specific source, i.e., the name of the individual or body that originally donated it - amounts to a mere **3.87% of a total revenue** (donations and expense sharing) of NIS 590.51 million for the period in question.

There are several main reasons for this low rate of transparency. The first is that there are huge gaps in reporting the sources of the funding of the associations and there are gaps of millions of shekels between the total sum of the income reported as donations and the sums presented in the detailed donor list. Interestingly, in the case of the two wealthiest associations - Ir David Foundation (ELAD) and the Yesha Council - transparency levels are minimal since the Ir David Foundation file at the Registrar of Associations does not contain a donor list for the 2006-2013 period, and the Yesha Council file contains donor lists for 2011-2012 only. Even these were only provided after the Registrar of Associations requested it from the association in 2014 as a part of an in-depth audit.

A second reason concerns the expense sharing funds, which are for the most part money or money equivalents reaching the association from local authorities or from government ministries, i.e., taxpayers' money. The associations that were studied, which receive millions of shekels worth of expense sharing money, do not provide full reports on the identity of the entities that transferred the money to them. The investigation shows that six out of the nine associations studied receive a large proportion of their funding as expense sharing money. Israeli law permits associations not to reveal the names of the bodies transferring money to them in an expense-sharing context. This means that the Israeli public has no way of knowing who is transferring their tax money to one association or another.

A third reason is the fact that most of the reported donations that the associations received arrived from abroad (almost entirely from the USA), and in the reporting of a large proportion of these funds, only the name of the foundation that transferred the money is stated, and not the name of the individual or the body that actually donated the amount (a state referred to in this investigation as "seemingly transparent").

Israeli law permits an association to receive money from a foreign foundation without providing details on who donated the money to that foundation (this way, the information

available to the public is restricted to the name of the foundation and the amount transferred via that foundation). American law, too, according to which the said American foundations operate, does not mandate disclosure of the names of the donors of the funds channeled to the foundation and from it to associations in Israel. As a result, the level of transparency of the foreign sources of funding of the associations investigated is especially low, and in fact is almost non-existent.

If the Israeli legislature seeks to increase the transparency of these sources of funding, then it will be compelled to do this in such a way that will require the associations to report the identity of the original donor from whom the money was received, and not make do with merely stating the name of the American association that served as the conduit for transferring the money. One obvious conclusion emerging from the findings of the investigation is that there is a need for increased transparency concerning the foreign sources of funding of these associations (and others); this conclusion is even more acute when one considers that the money channeled to them from abroad makes up the lion's share of their annual budgets.

Finally, the investigation shows how the associations investigated submit reports that prevent the public from getting a real picture of the identity of their sources of funding. The bottom line is that most of the funding these associations receive remains covert and is either totally non-transparent or just seemingly transparent.

Part 2: Findings, Detailed by Association

List of Associations Investigated

1. Yesha Council

Official name: Yesha - the Association for Development of Jewish Settlement in Judea, Samaria and the Gaza Region

Registration number: 580186492

Established: 1980

2. Regavim

Registration number: 580460319

Established: 2006

3. ELAD - El Ir David

Registration number: 580108660

Established: 1986

4. The Association for NGO Accountability - NGO Monitor

Registration number: 580465508

Established: 2007

5. The Institute for Zionist Strategies

Registration number: 580429207

Established: 2004

6. Im Tirtzu - Zionism - Do or Die

Registration number: 580471662

Established: 2007

7. "MIDA" - the El Haprat Association: Liberty and Civic Responsibility

Registration number: 580557148

Established: 2012

8. Samaria Settlers Council

Registration number: 580492833

Established: 2008

9. Binyamin Settlers Association

Registration number: 580533867

Established: 2010

Main Findings by Association

1. Yesha Council

Official name: Yesha - The Association for Development of Jewish Settlement in Judea, Samaria and the Gaza Region

Registration number: 580186492

Established: 1980

Tax exemption under clause 46 of the income tax law: None

General information: The Yesha Council is a veteran association operating to assist the West Bank settlements on various issues, both municipal and political, vis-a-vis the government ministries. In the past it was considered the umbrella organization of the settlements in the West Bank and Gaza, although following the 2005 disengagement from Gaza, its status has been somewhat undermined. It is still, however, considered a representative organization of its member local councils and it helps them as a unifying force in their dealings with the government ministries, and with other channels as well. The association also works on advertising and in conducting studies in support of the settlement movement and the settlements in Judea and Samaria.

The association's goals (from their website): "The Yesha Council works to consolidate and expand the settlement project throughout Judea and Samaria through political, legal and advocacy means, out of its perception of the settlement endeavor as a keystone in the realization of Zionism in recent generations. The Yesha Council is a peace-loving body, however we base ourselves on our moral and historical rights to the Land of Israel and we object handing over parts thereof to the enemy. We have suffered enough from the Palestinian empty promises and from previous attempts to accomplish political achievements through withdrawals- attempts which have ended in violence and bloodshed, and even in the deterioration of Israel's world standing."

Main goals:

- "Applying Israeli sovereignty on the territories of Judea, Samaria and the Gaza Strip."
- "Continued settlement in the primeval majestic land of Judea and Samaria, surrounding Jerusalem, the Capital of Israel."
- "Struggle against political agreements harmful to the integrity of the land and which do not advance the achievement of sustainable peace with our neighbors."

Leadership, board members and highest paid employees in 2013: This part is based on the association's declaration in the financial reports and in other reports it has submitted to the Registrar of Associations for 2013. It must be noted that the reports do not necessarily contain the full list of board members.

Leadership	
CEO	Ron Schachner
Deputy manager	Mataniah Shapira
Deputy manager	Yigal Dilmoni
Manager of projects	Israel Bleicher
Security officer	Shlomo Vaknin

Treasurer	Itta Diller
Board member	Zeev Hever
Board member	Zvika Bar-Hai
Board member	Avi Roeh
Board member	Herzl Ben-Ari
Board member	Gershon Messika
Board member	Moshe Rosenbaum
Board member	Hananel Dorani
Authorized signatory	Daniel (Danny) Dayan

Highest paid employees in 2013 (sums are in shekels, gross):

Ron Schachner – 484,247

Mataniah Shapira - 341,764

Yigal Dilmoni - 323,972

Itta Diller - 228,823

Danny Dayan - 218,671

Yesha Council - basic data (from the reports submitted by the association to the Registrar of Associations):

Income from donations and expense sharing between 2006–2013: About NIS 82.65 million.

Income from donations between 2006–2013: About NIS 22.84 million.

Of this amount, the association reported the names of two donors only, who between them donated about NIS 54,000 in 2012 (this amounts to only 0.15% of the total donations for the years investigated), and these names were only published following an audit by the Registrar of Associations in 2014. The investigation is of the opinion that it is highly improbable that the total amount of NIS 32 million which the association received and which was not reported properly to the Registrar of Associations consists hundreds of small donations of sums of less than NIS 20,000 each. This being said, it is noteworthy that the association claimed that in 2011 they did not receive a single donation of more than NIS 20,000 (out of a total of NIS 2,220,270 income from donations received that year). This claim sounds, on the face of it, improbable, and, even if it is true, the absence of an explanation for the rest of the years investigated raises suspicion that it is worth investigating regarding whether the association had fulfilled its legal obligations and whether it had reported the identity of its donors as required.

Income from expense sharing between 2006–2013: NIS 59.81 million.

Most of the funding for the association comes from expense sharing funds (meaning taxpayers' money for the most part). However, the association's file at the Registrar of Associations does not contain any reports on the sources of the expense sharing. This means that the public effectively has no way of knowing which entity (which public authority) transferred the taxpayers' funds to the association.

An investigation that was published by Ynet² in 2005, claimed that the Yesha Council receives large sums of money from abroad, primarily from a foundation named One Israel Fund.

Entity	Year	Amount
One Israel Foundation	2000	\$ 1.3 million
	2001	\$ 2.6 million
	2002	\$ 2.1 million
	2003	\$ 1.8 million

According to the findings of that investigation, the large amounts that were channeled to the Yesha Council via the One Israel Foundation seem to corroborate the conclusion according to which there is a high probability that a large portion of the donations that are not detailed in its file at the Registrar of Associations are in fact donations in excess of NIS 20,000.

Total fully transparent donations: about NIS 20,000, which are 0.06% of the total donations received by the association in the years that were investigated.

Total seemingly transparent donations: about NIS 30,000, which are 0.09% of the total donations received by the association in the years that were investigated.

Total confidential donations: about NIS 22.79 million, which are 99.7% of the total donations received by the association in the years that were investigated.

Total donations which are not fully transparent (confidential or seemingly transparent): about NIS 22.82 million, which are 99.9% of the total donations received by the association in the years investigated.

Total confidential expense sharing: about NIS 59.51 million, which are 100% of the total expense shares received by the association in the years that were investigated.

Based on this data there is material concern, meriting investigation, that the association did not properly report its sources of income from donations throughout the entire last decade, including years in which it belatedly submitted the said lists. It is important to note that according to the procedure currently in place at the Registrar of Associations, a situation like that described in the Yesha Council does not raise any eyebrows at the registrar office. Even though the scenario according to which the association has for years been receiving millions of shekels in donations all below NIS 20,000 is on the face of it improbable, the registrar does not look into such cases of his own initiative. As far as the Registrar of Associations is concerned, if the association has not submitted a donor list, this means that the association did not receive donations in excess of NIS 20,000, and thus it looks no further into the matter.

Receipt of taxpayers' money through "expense sharing": In 2014, the Molad Center published the results of an investigation into the direct transfer of specific government grant money – which is defined as taxpayers' money – to the Yesha Council.³ According to the investigation, beginning in 2009 and for four years afterwards, the Israeli government transferred some NIS 148 million to local authorities in Judea and Samaria. This sum was transferred in grants which were intended to compensate them for losses incurred ostensibly due to lost property taxes from houses that were supposed to be built but were not, because of the freeze on construction in the occupied territories.

According to the Molad investigation, only 20% of the government money was left within the local authorities, and the rest was diverted to other entities, among them the Yesha Council, in

² www.ynet.co.il/articles/0,7340,L-3083224,00.html

³ www.molad.org/articles/article.php?id=771&isPriv=777&langId=1

the form of expense sharing. The Yesha Council financial reports do not specify the exact amounts it received thanks to this arrangement, but it is clear that during the years in question the expense sharing amounts within the overall Yesha Council budget increased considerably.

The Molad investigation effectively describes an almost direct transfer of taxpayers' money, in the form of government grants, to the Yesha Council (it should be mentioned that for part of the period dealt with in the Molad investigation, Naftali Bennett served as the head of the Yesha Council).

Year	Donations (shekels) Amount remained stable	Expense sharing (shekels) There was a leap between 2009 and 2010. Subsequently large sums were recorded for several years
2009	2,450,250	5,702,570
2010	2,280,030	8,665,760
2011	2,220,270	12,534,270
2012	2,711,944	8,206,310

The Molad investigation focused on special grants, and on an apparently exceptional case, but the practice of transferring taxpayers' money from local authorities to right-wing associations in general and to the Yesha Council in particular, is prevalent as a matter of routine as well. For the most part, the expense sharing money coming from local authorities come out of the authorities' ongoing general budget. Authorities' budgets consist of money that is transferred in the form of various government grants and from self-collected money (property taxes etc). The two types of money get mixed within the general budget with no separation between them, since the law does not require such a separation. So when the Yesha Council receives "expense sharing" money from a local authority, it is actually receiving general taxpayers' money for its private use.

In the association file at the Registrar of Associations there is a document from the minutes of the plenary meeting of the association from 2007, where there are details of how much money the Yesha Council will be receiving from each one of the local authorities in Judea and Samaria according to the size and character of the authority:

City / local authority	NIS 20	Per capita per year
Regional council	NIS 30	Per capita per year
regional council of up to 5,000 inhabitants	NIS 15,000	Per settlement per year
Regional council of more than 5,000 inhabitants	NIS 25,000	Per settlement per year

Findings of the in-depth audit by the registrar of associations: The Registrar of Associations began an in-depth audit of the association as a part of a random round of different associations, which come up for audit every year. Several financial and organizational irregularities were found in the audit of the Yesha Council, for example - transfer of money to a different association which does not have proper management certification; salary payments to a member of the association's board (which is prohibited by law); improper money transfer to a service provider; and issuing of invoices for a donation

without the word “donation” being written on them. The full audit report is in the association file at the Registrar of Associations.

Yesha Council sources of income - donations and expense sharing:

Yesha Council	Year	Income (in shekels)		Comments
		Donations	Expense sharing	
	2006	6,800,000	8,243,150	There is no donor list in the file at the Registrar of Associations.
	2007	3,729,831	5,524,590	There is no donor list in the file at the Registrar of Associations.
	2008	2,297,836	4,788,230	There is no donor list in the file at the Registrar of Associations.
	2009	2,450,250	5,702,570	There is no donor list in the file at the Registrar of Associations.
	2010	2,280,030	8,665,760	There is no donor list in the file at the Registrar of Associations.
	2011	2,220,270	12,534,270	A donor list was not submitted in the annual report. The list was submitted only following an in-depth audit by the Registrar of Associations in 2015.
The Yesha Council claims that in 2011 there were no donors who transferred donations of more than NIS 20,000, and that that is why the report is empty.				
	2012	2,711,944	8,206,310	A donor list was not submitted in the annual report. The list was submitted only following an in-depth audit by the Registrar of Associations in 2015.
Donor details for 2012:				
Alegra Foundation - three money transfers, totaling NIS 30,000.				
Gavriel Kolegman - three money transfers, totaling NIS 24,000.				
	2013	370,164	5,818,400	A donor list was not submitted in the annual report, including after the Registrar of Associations demanded it. The matter is under investigation at the registrar.

2. Regavim

Registration number: 580460319

Established: 2006

Tax exemption under clause 46 of the income tax law: Yes

General information: The Regavim association's work in the Judea and Samaria region includes primarily the documentation and mapping of illegal construction done by Palestinians, and the mapping of areas in which different kinds of illegal land takeovers take place. The association has in recent years extended its work to include areas outside Judea and Samaria. Many publications and studies done by the association deal with illegal takeover of lands by Arabs in Judea and Samaria and in Israel proper. The association's website says that the association was established "in an effort to lead to the creation of a Jewish and Zionist agenda for the State of Israel from the land and environment aspects [...] to influence all of the government systems in the country, to cause them to operate in view of the Zionist basic principles and to realize them in actual fact, to guard the lands of the Jewish people and its natural and landscape resources."

Association goals: "promotion and development of settlement while tracking and overseeing the implementation of good governance practices and ethical conduct in the civil service, as well as protecting the environment in all matters concerning the issue of Israel's lands policy. Protection of civil rights in Israel, including the right to housing, protection of property and just and equitable division of the public resources. The association declares its commitment to advancing its goals using every legal recourse available, including legal tools."

Leadership, board members and highest paid employees in 2013: This part is based on the association's declaration in the financial reports and in other reports it has submitted to the Registrar of Associations for 2013. It must be noted that the reports do not necessarily contain the full list of board members.

Leadership	
Authorized signatory	Yehuda Eliahu
Authorized signatory	Bezalel Smotrich
Board member	Rabbi Michael Hershkovich
Board member	Shalom Ben-Shushan
Board member	Zuriel Zuf
Member of audit committee	Moshe Ilia
Member of audit committee	Shmuel Holstein

Highest paid employees in 2013 (sums are in shekels, gross):

Bezalel Smotrich - 180,594

Amihai Yogev - 133,754

Yehuda Eliahu - 127,626

Hanan Greenwald - 122,940

Regavim Association - basic data (from the reports submitted by the association to the Registrar of Associations):

Income from expense sharing between 2006–2013: about NIS 15.3 million.

Income from donations between 2006–2013: About NIS 5.51 million.

Income from expense sharing between 2006–2013: about NIS 9.79 million.

Total fully transparent donations: about NIS 2.25 million, which is 40.9% of the total donations received by the association in the years that were investigated.

Total seemingly transparent donations: about NIS 1.49 million, which is 27% of the total donations received by the association in the years that were investigated.

Total confidential donations: about NIS 1.77 million, which is 32.1% of the total donations received by the association in the years that were investigated.

Total donations which are not fully transparent (confidential or seemingly transparent): about NIS 3.26 million, which is 59.16% of the total donations received by the association in the years investigated.

Total confidential expense sharing: about NIS 9.79 million, which is 100% of the total expense shares received by the association in the years that were investigated.

Fully transparent funding between 2006–2013: about NIS 2.25 million, which is 14.7% of the total funding received by the association in the years that were investigated.

Unexplained differences in the sums within the donation reports: in 2011 the association received NIS 777,942 from donations. The association declared this amount to the Registrar of Associations; however explanations in the donor list submitted by the association refer only to the origins of NIS 350,600. The difference between the amounts stands at about NIS 427,000.

In 2012 the association received NIS 1,742,397 in donations. The association declared this amount to the Registrar of Associations; however explanations in the donor list submitted by the association refer only to the origins if NIS 1.07 million. The difference between the amounts stands at about NIS 672,000.

In 2013 the association received NIS 2,550,632 from donations. The association declared this amount to the Registrar of Associations; however explanations in the donor list submitted by the association refer only to the origins if NIS 2,001,745. The difference between the amounts stands at about NIS 548,000.

In the three years for which data has been presented above, an unreported sum of about NIS 1.647 million accumulated. It is hard to assume that this entire amount was collected in small donations of less than NIS 20,000 each, and, if indeed this assessment is correct, then this is a large, unexplained gap that had to have been reported.

Receipt of taxpayers' money via "expense sharing": according to the association's declaration in its file, which is available at the Registrar of Associations, in 2007 and 2008 Regavim did not receive expense sharing - neither from local authorities nor from any government ministries. However, in the association's financial reports from these years, as they were submitted to the registrar, an expense sharing amount of NIS 539,616 from an unidentified source is stated.

Beginning in 2010, there is a marked and sharp increase in the association's income, both from donations and from expense sharing.

Regavim Association sources of income - from donations and expense sharing:

Regavim	Year	Donations (shekels)	Expense sharing (shekels)	Comments
	2006	3,445	–	
	2007	47,471	310,389	There are no details of the donors.
	2008	114,857	229,227	There are no details of the donors.
	2009	103,160	746,001	There are no details of the donors.
	2010	292,516	1,861,987	
		Donor details for 2010: Zuk Maccabi Ltd. – 105,000 Carmel – agriculture and enterprise – 35,000 Atzmona Potatoes - 25,000 Atzmona Communal Moshav - 25,000 Avi Smotrich (Haim Yeroham) - 20,000 Canada Fundraising – 40,495		
	2011	777,942	2,339,586	
		Donor details for 2011: Canada Fundraising – 148,180 Carasso Eliahu Maccabi - 57,420 Kneh Hakol - economic Corporation for Institutions - 50,000 Hekdesh Ben-David - 40,000 Beit Yatir Communal Moshav - 30,000 Maon Zvieli Communal Moshav Ltd. - 25,000		
	2012	1,742,397	2,142,180	
		Donor details for 2012: Bar Omna Buildings, Development Corporation Ltd. - 500,000 Canada Fundraising – 295,998 Har Kabir Ltd. – 100,000 Baruch Yaakov Eliezer - 60,000 Noten Bracha biyrushalayim (Registered Association) – 40,000 Central Fund of Israel - 29,299		

		Hekdesh Yanku and Clarissa Aronson - 25,000	
		Union of Orthodox Jewish Congregation of America 20,013	
	2013	2,550,632	2,165,451
		Donor details for 2013: Canada Fundraising – 81,536 Baruch Yaakov Eliezer - 100,000 Central Fund of Israel - 20,218 Fundacion Adar 453,972 Gates of Mercy 445,234 One Israel Fund 20,353 Orion Found 68,840 Hekdesh Ben-David - 25,000 A.R.B.D. Investments Ltd. - 25,000 Bar Omna Buildings, Development Corporation Ltd. - 300,000 Nahalat Atzmaut Foundation - 461,592	

3. El Ir David (ELAD)

Official name: ELAD - El Ir David

Registration number: 580108660

Established: 1986

Tax exemption under clause 46 of the income tax law: Yes

General information: The association operates at several levels, including archaeological excavations in Ir David (City of King David) in Silwan, buying of homes and populating them with Jewish inhabitants in Ir David, organizing tours in the area for tourists from Israel and abroad. The association works hand in hand with the Israeli government and the Jerusalem municipality, and receives support for its activities in various ways. Several claims have been made against the association in different publications regarding its activity in East Jerusalem and against benefits it has apparently received from the Israeli government, including the management of assets in Silwan and the receipt of assets from various government ministries without tender.

Association goals: “Reinforcing the Jewish ties to Jerusalem over the generations through tours, teaching, populating and publishing advocacy materials.”

Leadership, board members and highest paid employees in 2013: This part is based on the association’s declaration in the financial reports and in other reports it has submitted to the Registrar of Associations for 2013. It must be noted that the reports do not necessarily contain the full list of board members.

Leadership	
CEO	David Beerli
Finance manager	Asnat Assoulin
Board member	Ronny Friedman
Board member	Yosef Efer
Board member	Adiel Minz
Board member	Moshe Weiss
Audit Committee member	Shlomo Rahamim
Authorized signatory	Rivka Pinkus
Association member	Yehuda Mali
Association member	Boaz Beerli
Association member	Michael Wersteil

Highest paid employees in 2013 (sums are in shekels, gross):

David Beerli - 365,499

Spielman Doron - 311,776

Yehuda Mali - 270,000

Assouling Avraham - 267,561

Dvir kahana - 244,571

ELAD - basic data (from the reports submitted by the association to the Registrar of Associations):

Income from expense sharing between 2006–2013: about NIS 442.84 million.

Income from donations between 2006–2013: About NIS 426.98 million.

Expense sharing between 2006–2013: about NIS 15.86 million.

Fully transparent donations: None.

Seemingly transparent donations: None.

Confidential donations: about NIS 426.98 million, which is 100% of the total donations received by the association in the years that were investigated.

Total donations which are not fully transparent (confidential or seemingly transparent): about NIS 426.98 million, which is 100% of the total donations received by the association in the years investigated.

Total confidential expense sharing 2006 and 2013: about NIS 10.75 million, which is 68% of the total expense shares received by the association in the years that were investigated.

Total transparent expense sharing between 2006 and 2013: about NIS 5.11 million, which is 32% of the total expense shares received by the association in the years that were investigated. The expense sharing amounts were received mostly from the Ministry of Education.

Total fully transparent funding between 2006–2013: about NIS 18,000, which is 1.15% of the total funding received by the association in the years that were investigated.

As one can see, the level of transparency of the ELAD funding during the years investigated is quite low. The Association's file at the Registrar of Associations does not include a single donor list since 2005. Following the investigation's inquiry with the registrar regarding this issue the response was that "an investigation of the matter has begun with the association regarding several years" (August 2015).

The only known detail regarding the association's sources of funding is that in 2005, a year in which the association did submit a donor list to the registrar, ELAD raised NIS 36.75 million. Ten different sources of funding appear in that year's donor list:

Friends of Ir David (NIS 4.51 million); Farleigh International Ltd. (NIS 8.8 million); Dwide Limited (NIS 6.16 million); Leiston Holdings (NIS 6.6 million); Ovington Worldwide Limited (NIS 8.8 million); Jacobson (NIS 1.1 million); Ruth bat Sarah Foundation (NIS 470,000); National Jew Foundation (NIS 110,000); Elhanan Hameiri Estate (NIS 120,000); and Elbit Corporation (NIS 80,000).

From a review of the names of the donating institutions it can be estimated that entities from outside Israel transferred about NIS 35.97 million out of the total donations the association received in 2005 (which are 97.8% of the total donations received) - and only NIS 780,000 (2.2% of the total donations) were received from Israeli sources.

One of the American donors of the ELAD association is an organization called Friends of Ir David. According to that organization's entries in its transparent declaration documents to the United States IRS, this organization apparently donated to the Israel association about \$16.3 million (about NIS 65 million) between 2011 and 2013. Although the donation recipient's name is not specified in the records, one piece of information that does appear there is that the money was transferred in full as a donation to an entity operating within the geographic region of the Middle East (American law does not require such organizations to provide exact details on the destinations of their donations other than the region in the world in which the recipients operate). Based on this it is safe to assume that the Friends of Ir David

organization transferred most of that amount to the El Ir David (ELAD) association. In addition to that, publications from recent years claim that additional foreign entities have been and still are donating money to the association, including millionaire Roger Hertog (\$1,000,000 in 2010),⁴ millionaire Irving Moskowitz,⁵ oligarch Eugene Schweidler⁶ and the founder of the Renco Group Ira Rent.⁷

In view of all of the above, it is safe to assume that the vast majority of the funding ELAD received in the years that were investigated, and which were not reported to the Registrar of Associations, originated abroad.

Background for ELAD's failure to submit a donor list in the past decade: in 2005 ELAD submitted the donor list in accordance with legal requirements. The vast majority of the money it received that year came from various foreign organizations. An investigation conducted by journalist Meron Rapoport concerning the origins of the money concluded that some of the organizations mentioned do not exist, or cannot be located at all - a finding which aroused Rapoport's suspicion that these are fictitious organizations⁸. Rapoport contacted the Registrar of Associations (the full correspondence is in the association file) and, following his request, the Registrar of Associations began investigating the details of the donors to the association. The association resisted the registrar's request for further information on the issue and insisted that the law does not require that these details be provided. The registrar rejected the association's claims and demanded the details be provided. Furthermore, the registrar claimed that it is legally authorized to request further details, and it insisted that the association hand them over.

As far as we know, ELAD eventually handed over the donor details - but requested that they remain confidential. The registrar accepted the confidentiality request concerning the donors the association reported in 2005, and therefore we were unable to receive the details (this is according to the registrar's response to this investigation from July 2015). Since 2005 the association did not obtain further permission to apply confidentiality to the identities of its donors (this is according to the registrar's reply to this investigation from August 2015).

As for the questions of whether the ELAD request included their reasons for the confidentiality for its 2005 donors (security threat or other reason), the registrar replied that the confidentiality reasons are confidential as well (if there were any such reasons) and that it cannot provide any further details on this issue.

Following a registrar audit in 2013 regarding the association documents, the registrar demanded that the association submit its donor list for 2012. The registrar demanded the list only for the year that the audit was focusing on. In response, ELAD promised the Registrar of Associations (in a letter from December 16, 2013, paragraph 50) to hand over the donor list, and as of the date of the investigation's examination of the association file at the Registrar of Associations, this promise has yet to be fulfilled. In response to our inquiry in August 2015 the registrar answered that "after it transpired that the association indeed failed to fulfill its obligation, it was served notice prior to revocation of its proper management certificate."

In addition to that, in a correspondence between the Registrar of Associations and ELAD from January 2009, the registrar noted that the association has financial agreements with the Shalem Fund Company and with the Shalem Fund association. The registrar requested ELAD

⁴ www.hidabroot.org/he/article/3622
www.haaretz.co.il/magazine/1.1647094

⁵ www.huffingtonpost.com/2012/04/12/irving-moskowitz-israeli-settlements-anti-obama-super-pac_n_1416041.html

⁶ www.bloomberg.com/apps/news?pid=newsarchive&sid=aSiB6pjo7_I

⁷ www.menassat.com/?q=en/news-articles/7025-bingo-u-s-donors-fund-illegal-jewish-settlements
www.jpost.com/Israel/Controversial-plans-funded-by-US-Jews

⁸ All of the information is from the correspondence between Rapoport and the Registrar of Associations that appears in the association's file at the Registrar of Associations.

to make sure that transfer of money to the company be halted immediately, and it stated that an association which is the recipient of support from the state is forbidden to transfer money to a different association or organization. The registrar further noted that the Shalem Fund does not have a proper management certificate and it requested clarifications of the links between ELAD and this association. The registrar went on to make it clear that there is an absolute prohibition on the transfer of money to an association which does not have the proper management certificate.

Despite the above, four years later ELAD was once again called to task over the issue of its ties with the Shalem Fund association and with the Shalem Fund Company. In their response, which ELAD sent to the registrar, they admitted that there are financial ties between it and the Shalem Foundation Company and that the Shalem Fund association, which is the holder of the Shalem Fund Company, according to ELAD, still does not have the proper management certificate, and that it does not submit reports to the registrar as required.⁹

Ir David Foundation (ELAD) - donations and expense sharing

ELAD	Year	Donations (shekels)	Expense sharing (shekels)	Comments
	2006	84,000,000	891,000 Total government ministries expense sharing: 847,030 Details: Ministry of Education - guide services: 674,470 Ministry of Education – renovations: 72,584 Ministry of Education – renovations: 99,976	No donor list in the association file for this year.
	2007	35,000,000	1,043,000 Total government ministries expense sharing: 620,000 Details: Ministry of Education – renovations: 583,000 Ministry of Education – renovations: 37,000	No donor list in the association file for this year.

⁹ All of the information is according to the registrar's letter to ELAD from January 7, 2009, the ELAD response to the registrar from January 11, 2009 and from the ELAD response to the registrar from December 16, 2013.

	2008	47,088,000	<p>Total government ministries expense sharing: 1,017,000</p> <p>Details:</p> <p>Ministry of Education - guide services: 900,000</p> <p>Ministry of Education – renovations: 97,000</p> <p>Ministry of Education – renovations: 20,000</p>	No donor list in the association file for this year.
	2009	23,244,000	<p>1,139,000</p> <p>Total government ministries expense sharing: 596,000</p> <p>Details:</p> <p>Ministry of Education - guide services: 467,000</p> <p>Ministry of Education – renovations: 129,000</p>	No donor list in the association file for this year.
	2010	33,969,000	<p>1,484,000</p> <p>Total government ministries expense sharing: 672,200</p> <p>Details:</p> <p>Ministry of Education - guide services: 592,000</p> <p>Ministry of Education – renovations: 80,000</p>	No donor list in the association file for this year.
	2011	38,587,000	<p>1,695,000</p> <p>Total government ministries expense sharing: 657,000</p> <p>Details:</p> <p>Ministry of Education - guide services: 554,000</p> <p>Ministry of Education – renovations: 103,000</p>	No donor list in the association file for this year.
	2012	34,532,000	<p>1,636,000</p>	No donor list in the association

			<p>Total government ministries expense sharing: 706,000</p> <p>Details:</p> <p>Ministry of Education - guide services: 614,000</p> <p>Ministry of Education – renovations: 92,000</p>	file for this year.
	2013	37,071,000	<p>2,907,000</p> <p>Total government ministries expense sharing: Not specified.</p> <p>In this year’s report the association did not provide details of the size of the government expense sharing. In a different report, from 2015, the association declared that it received government expense sharing throughout the entire decade.</p>	No donor list in the association file for this year.

4. The Association for NGO Accountability - NGO Monitor

Registration number: 580465508

Established: 2007

Tax exemption under clause 46 of the income tax law: None

General information: the name of the association testifies to its intentions - to study and uncover the sources of finance of organizations and associations dealing with human rights, the Israel-Palestinian conflict and with activities inside the West Bank territories. The association maintains an extensive network of contacts with players on the right of the political map, including ministers, members of the Knesset and government ministries, and it is very active in promoting legislation governing transparency of the financing of non-governmental organizations.

The main goals of the association (2007): "to serve as a research institute which will exercise public and open (non-partisan) oversight of various organizations, primarily those that operate in the international arena and in the territories of the Palestinian Authority, and which deal with the Israeli-Arab conflict. To examine the extent to which the declared goals of the human rights and humanitarian NGOs are reflected".

Leadership, board members and highest paid employees in 2013: This part is based on the association's declaration in the financial reports and in other reports it has submitted to the Registrar of Associations for 2013. It must be noted that the reports do not necessarily contain the full list of board members.

Leadership	
CEO	Dov Yarden
President and chief researcher	Gershon Steinberg
Legal department manager	Anne Herzberg
Editor in chief	Naftali Blanson
Program manager	Isaac Sentis
Board member	Yoel Golobansky
Board member	Avraham Bell
Board member	Paul Ogden
Member of audit committee	Edward Cohen
Member of audit committee	Leslie Wagner

Highest paid employees in 2013 (sums are in shekels, gross):

Dov Yarden – 345,258

Gershon Steinberg - 301,905

Isaac Sentis - 297,075

Eitan Reuven - 284,829

Naftali Blanson - 206,165

NGO Monitor - basic data (from the reports submitted by the association to the Registrar of Associations):

Income from donations and expense sharing between 2006–2013: about NIS 16.15 million.

Income from donations between 2006–2013: about NIS 16.15 million.

Expense sharing between 2006–2013: None.

Total fully transparent donations: about NIS 700,000, which is 4.5% of the total donations received by the association in the years that were investigated.

Total seemingly transparent donations: about NIS 11.72 million, which is 72.5% of the total donations received by the association in the years that were investigated.

Confidential donations: about NIS 3.72 million, which is 23% of the total donations received by the association in the years that were investigated.

Total donations which are not fully transparent (confidential or seemingly transparent): about NIS 15.44 million, which is 95.5% of the total donations received by the association in the years investigated.

Fully transparent funding between 2006–2013: about NIS 700,000, which is 4.5% of the total funding received by the association in the years that were investigated.

Donation non-reporting: the association, which inter alia monitors the conduct of other associations on matters concerning the transparency of their funding, did not submit a donor list of its own to the Registrar of Associations in 2013. Following our inquiry with the Registrar of Associations on this matter in July 2015, the registrar contacted the association and demanded that the donor list for the year in question be provided.

Lack of transparency in reporting donations: a Haaretz investigation from 2010 examined the funding of NGO Monitor and found several examples of lack of transparency in the association's donor list. According to the investigation, the association receives money from unclear sources in a manner termed in this investigation as "seemingly transparent". For example, the association reported a donation of about NIS 570,000 from the Jewish Agency, but the Jewish Agency informed Haaretz that it merely served as a conduit for a third party that sought to transfer money to the association. This example demonstrates the ease with which associations are able to conceal their real sources of funding, taking advantages of legal loopholes in the existing associations law.

In response to the Haaretz investigation, NGO Monitor stated that the said donation had been granted legally via the Jewish Agency and that the source was the Jewish Federations of North America organization. The Haaretz reporter contacted the Jewish Federations of North America and was given this explanation for the route the donation took: the money had been transferred to the Jewish Agency from an organization named the United Israel Appeal, which is a subsidiary of the Jewish Federations of North America, which itself receives its money from other local appeals. The organization admitted that it did not know what the real source of the money was. The Haaretz reporter looked into this issue with the United Appeal. The organization's spokesperson said she is unable to provide details on the source of the money, and that in most cases the recipient organization knows what the source of the donation is.

Another example of lack of transparency in the Haaretz investigation is a NIS 100,000 donation that the association received that year from the Matan organization. Matan is an Israeli association set up by Shari Arison, but the said donation came from an entity abroad that sought to transfer the money to NGO Monitor. Matan refused to give Haaretz the name of the individual who transferred the money to NGO Monitor, and neither was it possible to find the donor's name in the reports Matan had submitted to the Registrar of Associations. The

Haaretz investigation also found that a different donation of NIS 95,000, which had been transferred to NGO Monitor, came from the Orion Foundation in a way that did not allow for the uncovering of the true source of the money.

As one of the main goals of NGO Monitor is the investigation of the “propriety of funding” of other associations, it would have been reasonable to expect that NGO Monitor would apply to itself the same norms it demands from others, and that it would provide to the general public full and complete disclosure of the identities of its own donors and of the sources of its funding.

Most of the funding that NGO Monitor has been receiving in recent years comes from an organization named REPORT, which in the past was named “Friends of NGO Monitor”. As is the case with similar American organizations, this one too is not obliged to report its sources of income or its specific targets for donation in its detailed and publicly available reports. Therefore, other than the information the organization chooses to disclose of its own free will, it is impossible to discover the complete sources of funding.

NGO Monitor sources of income - donations and expense sharing:

NGO Monitor	Year	Donations	Expense sharing	Comments
	2007	NIS 846,664	–	
		Donor details: CJCS, New York – \$150,000 Newt Becker, USA – \$25,000 Newt Becker, USA – \$25,000		
	2008	NIS 1,647,301	–	
		Donor details: CJCS, New York – NIS 1,608,512 (\$459,127) The Jerusalem Center - NIS 38,789		
	2009	NIS 1,319,676	–	
		Donor details: CJCS, New York – NIS1,319,676		
	2010	2,839,667	–	
		Donor details: American Friends of NGO Monitor, Inc. - NIS 1,726,754 CJCS, New York – NIS 258,952 Orion Foundation - NIS 95,000 The Jewish Agency for Eretz Israel – NIS 570,776 Matan – 100,000 Peter Sampson – 74,500		
	2011	NIS 2,555,885	–	
		Donor details: REPORT, Inc. – NIS 1,936,687		

		The Jewish Agency for Eretz Israel – 182,043 Nir Ben Yosef - 255,000 Peter Sampson – 59,605		
	2012	NIS 3,555,782	–	
		Donor details: REPORT, Inc. – NIS 3,182,800 Orion Foundation - NIS 136,955 Real Property Investment - NIS 20,391 DR Tuchman J. - NIS 20,000 Peter Sampson – NIS 55,584		
	2013	3,488,498 The assumption is that most of the money came from the Report organization, a possible piece of data which matches the organization's reports in the USA.	–	A donor list was not submitted. The matter is under investigation at the Registrar of Associations.

5. The Institute for Zionist Strategies

Registration number: 580429207

Established: 2004

Tax exemption under clause 46 of the income tax law: Yes

General information: The association declares that it is an apolitical research institution and think tank dedicated to bringing Israel's political blocs closer together. Most of the institution's employees, along with its founders, are of a right-wing orientation and they are also involved in establishing other associations with a right-leaning orientation. The organization cooperates with other associations on studies and publications opposed to the activities of human rights organizations in Israel. The institution is connected to numerous members of government, part of whom were among the founders and served in key roles in it.

Goals of the association at the time of its founding: "to deal with education and research, including research of any kind and public opinion research, to disseminate the results of the studies an studies on behalf of other entities. To support educational and research activities, to educate leaders from all areas of society. To publish and support publication of education and research papers. To run and support seminars in Israel and abroad."

Leadership, board members and highest paid employees in 2013: This part is based on the association's declaration in the financial reports and in other reports it has submitted to the Registrar of Associations for 2013. It must be noted that the reports do not necessarily contain the full list of board members.

Leadership	
Chairman	Yoaz Hendel
President and founder	Yoel golobansky
Assembly chair and secretary	Michal Barabash
Administrative Board member	Tomer Oshry
Administrative Board member	Erez Ambar
Association member	Eyal Zmora
Association member	Guy Gutman

Highest paid employees in 2013 (sums are in shekels, gross):

Adi Arbel - 102,365

Shlomo Perlmutter - 44,928

Eliran Zered - 38,778

Yoaz Hendel - 32,000

Tamar Samuel - 19,582

The Institute for Zionist Strategies - basic data (from the reports submitted by the association to the Registrar of Associations):

Income from donations and expense sharing between 2006–2013: about NIS 4.43 million.

Income from donations between 2006–2013: about NIS 4.43 million.

Income from expense sharing between 2006–2013: None.

Total fully transparent donations: about NIS 1.24 million, which is 28% of the total donations received by the association in the years that were investigated.

Total seemingly transparent donations: about NIS 3.19 million, which is 72% of the total donations received by the association in the years that were investigated.

Total donations which are not fully transparent (confidential or seemingly transparent): about NIS 3.19 million, which is 72% of the total donations received by the association in the years investigated.

Fully transparent funding between 2006–2013: about NIS 1.24 million, which is 28% of the total funding received by the association in the years that were investigated.

Of the total funding the association received in the years that were investigated, only about NIS 200,000 originated in Israel.

The main body that financed the association's activities in its first years - and its sole reported donor in 2006 and 2007 - is the American Hudson Institute, which transferred NIS 1.8 million to the association in those two years. In a Haaretz investigation from 2012 there was mention of the fact that the Hudson Institute received funding from the American federal government.

The Institute for Zionist Strategies sources of income - donations and expense sharing:

The Institute for Zionist Strategies	Year	Donations (shekels)	Expense sharing	Comments
	2006	471,858	–	
		Hudson Institute 471,858		
	2007	1,337,031	–	
		Hudson Institute – 1,337,031		
	2008	108,650	–	
		PEF 108,650		
	2009	390,701	–	
		Keshet Foundation – 187,950 Hertog Foundation - 200,850		
	2010	771,775	–	
		Roger Hertog Foundation 298,160 The Tikvah Fund 187,700 Friends of the The Institute for Zionist Strategies 281,025		
	2011	182,347	–	

		Roger Hertog Foundation – 170,550		
	2012	587,671	–	
		Association for Development of Models on Immigration and Integration - 100,370 Adv. Zeev Dasberg - 99,700 FIZS – 376,714		
	2013	580,920	–	
		Friends of IZS 328,028 The Jewish Agency – 174,667		

6. Im Tirtzu

Registration number: 580471662

Established: 2007

Tax exemption under clause 46 of the income tax law: Yes

General information: The association was established by right-wing activists in an effort to promote the “second Zionist revolution”, as they call it. The members of the movement claimed that various organizations, primarily human rights organizations, are damaging Israel’s image and undermining Zionism - and therefore decided to work to set the record straight. The association launched several media campaigns against human rights organizations and foundations supporting them, chiefly against the New Israel Fund. Several publications regarding the association’s sources of funding that have been published in recent years have exposed most of the relevant information on the matter.

Leadership, board members and highest paid employees in 2013: This part is based on the association’s declaration in the financial reports and in other reports it has submitted to the Registrar of Associations for 2013. It must be noted that the reports do not necessarily contain the full list of board members.

Leadership	
Association member	Ronen Shoval
Association member	Lior Shurka
Association member	Amir Schwartzter
Association member	Amit Barak
Association member	Erez Tadmor
Association member	Sheila Brzezinski
Association member	Matan Peleg
Member of audit committee	Gina Gorfinkel
Member of audit committee	Aviad Antman

Highest paid employees in 2013 (sums are in shekels, gross):

Matan Peleg – 94,730

Amit Barak – 81,816

Alon Schwartzter - 74,315

Sheila Brzezinski – 74,364

Boaz Zeira - 4,000

Im Tirtzu - basic data (from the reports submitted by the association to the Registrar of Associations):

Income from donations and expense sharing between 2006–2013: about NIS 6.83 million.

Income from donations between 2006–2013: about NIS 6.79 million.

Income from expense sharing between 2006–2013: about NIS 40,000.

Total fully transparent donations: about NIS 820,000 which is 12% of the total donations received by the association in the years that were investigated.

Total seemingly transparent donations: about NIS 5.97 million, which is 88% of the total donations received by the association in the years that were investigated.

Total donations which are not fully transparent (confidential or seemingly transparent): about NIS 5.97 million, which is 88% of the total donations received by the association in the years investigated.

Fully transparent funding between 2006–2013: about NIS 860,000, which is 12.6% of the total funding received by the association in the years that were investigated.

Foreign donations: Besides a few private, known donors, most of Im Tirtzu's money comes from American organizations with a right-wing orientation, which do not reveal the origins of the donations transferred to Israel. This includes the Central Fund of Israel, the One Israel Foundation and others. In a Haaretz investigation from 2011¹⁰, it was reported that the Central Fund of Israel, which finances Im Tirtzu, also transfers money to the Honenu association, which assists Jewish individuals who are suspected or have been convicted of criminal offenses of a nationalistic nature. Another body receiving donations from the Central Fund of Israel is Women in Green, which is regarded as an extreme right-wing organization.

Donations from Christian organizations: according to the same Haaretz investigation, the association received donations from an Evangelical organization named Christians United for Israel. The money was transferred via the Jewish Agency and reported under its name. This is another example of the apparent system of concealment - which, as has been said, is not illegal - of the real origin of the donations transferred by foreign organizations to Israeli organizations.

The sum of donation received from the Evangelical organization is NIS 1.06 million - a substantial amount, which was the main source of the association's revenue in 2008-2009. This Evangelical organization, which donated to Im Tirtzu, belongs to an American reverend named John Hagee, who maintains extensive contacts with the Israeli right. In the past Hagee has made problematic statements about the fate of the Jewish people and about Hitler.¹¹ In 2010 an announcement was published that Hagee will withhold his support of Im Tirtzu.

Im Tirtzu sources of income - donations and expense sharing:

Im Tirtzu	Year	Donations	Expense sharing	Comments
	2007	NIS 255,761	–	
		Donor details: Isaac Appleboim - \$ 5,000 Morniva – \$10,000 Gettler Satzgers - \$ 5,000 Israeli Institute for Media and Political Fairness – NIS 20,000 Central Fund of Israel – \$ 25,000		

¹⁰ www.haaretz.co.il/magazine/1.1598132

¹¹ www.molad.org/images/upload/files/evangelists.pdf

	2008	NIS 764,531	NIS 12,535	
		Donor details: Segal Israel Foundation – NIS 189,550 Samet Vu-Du – NIS 75,157 Yoav Horowitz - NIS 74,180 Jewish Agency – NIS 387,545.85		
	2009	NIS 456,542	–	
		Donor details: Jewish Agency – NIS 674,875 Central Fund of Israel – \$ 14,161 (NIS 56,644) Central Fund of Israel – \$ 19,935 (NIS 79,740)		
	2010	NIS 1,660,906	–	
		Donor details: Central fund of Israel - NIS 849,370 One Israel Fund – NIS 273,667 Azrieli Group - Nis 30,000 Friends of Religious Zionism - NIS 74,000 Segal Israel Foundation – NIS 76,980 Leo Schachter (diamond company) - NIS 91,000 A.A.I.C Consultants (Israel) Ltd. - NIS 28,000		
	2011	NIS 960,561	NIS 4,600	
		Donor details: Central Fund of Israel - NIS 312,536 Middle East Forum - NIS 189,887 British Friends of Messorah Heritage– NIS 68,235 Michael Gross – NIS 56,625 Israel Independence Fund - NIS 43,700 Roe Stern – NIS 33,950		
	2012	NIS 1,685,694	NIS 1,000 + a transfer from the Ministry of Culture and Science as an award in a movie competition on Zionism - NIS 25,000	
		Donor details:		

		Central Fund of Israel – \$ 769,750 Reshet – NIS 227,610 Mid-East Forum - NIS 138,642 E.Z. Diamonds - NIS 100,000 Joshua Rothenberg - NIS 93,575 Nahalat Atzmaut Foundation - NIS 45,000 One Israel Foundation - NIS 40,060 King Jay Foundation – NIS 38,300 Michael Gross – NIS 37,750 Anonymous donor – NIS 37,320		
	2013	NIS 1,093,662	–	
		Donor details: Central Fund of Israel – NIS 561,300 Foundation for Cultivating the Zionist Ideal - NIS 200,000 Yitzhak Zivan - NIS 88,075 One Israel Foundation - NIS 49,078 Nahalat Atzmaut Foundation - NIS 44,100 Anonymous donor – NIS 37,750 King Jay Foundation – NIS 36,950		

Explanation of the gaps between the total amount reported and the details of the yearly donations: In calculating the donations to the Im Tirtzu association several gaps emerged, in some of the years, between the total sum reported and the cumulative sum of the list of donations each year. The aggregate discrepancy for all of the years investigated is approximately NIS 160,000. We chose to leave these discrepancies as is when calculating the detailed per year calculations, so it is possible to see the differences. When calculating the total donations to the association we chose to offset the excess amount from the total sum of the seemingly transparent donations. As a result, the total sum of all the seemingly transparent donations stated in the numeric data previously mentioned is NIS 160,000 less than the sum total of all of the donations in the above table.

7. “MIDA” - the El Haprat Association: Liberty and Civic Responsibility

Registration number: 580557148

Established: 2012

Tax exemption under clause 46 of the income tax law: None

General information: the association is focused primarily on publishing and advocacy via its Internet website. The association has links to the Kohelet Policy Forum and other right-wing organizations. The association publishes pro-right-wing articles and op-eds and covers issues of education, law, foreign policy and more. The MIDA website was a participant in campaigns against individuals and organizations which operate in ways contradicting its members’ opinions, especially on issues of Zionism, Judaism, policy and education. The association took part in a campaign at the end of which Dr. Gilad Nathan was relieved of his post in the Knesset’s research department. This move received the support and encouragement of associations such as Im Tirtzu and of right-wing members of the Knesset.

Association goals: “To advance and inform the public and decision-makers from a Zionist and liberal-classic perspective. The achievement of these goals is promoted by operating a communication organization consisting of an Internet website and a print magazine. In addition the association seeks to promote the conducting of studies, writing and presentation of opinion papers, seminars, and translation of books.”

Leadership, board members and highest earning employees in 2013: Based on the association’s declaration in the financial reports and in other reports from 2013 which it submitted to the Registrar of Associations. It must be noted that the reports do not necessarily contain the full list of board members.

Leadership	
CEO	Ran Baratz
Editor in chief	Akiva Bigman
Legal counsel	Meir Rubin
Board member	Moshe Ifergan
Board member	Ariel Morelly
Member of audit committee	Ariel Ehrlich
Member of audit committee	Matan Wachs

Highest earning employees in 2013 (sums are in shekels, gross):

Ran Baratz - 253,620

Akiva Bigman – 122,400

Moshe Ifergan, educational manager - 89,791

Arieh Greenstein, editor - 73,500

Boaz Levy, editor - 60,800

MIDA - basic data (from the reports submitted by the association to the Registrar of Associations):

Income from donations and expense sharing between 2006–2013: about NIS 2.46 million.

Income from donations between 2006–2013: about NIS 2.46 million.

Income from expense sharing between 2006–2013: None.

Total fully transparent donations: about NIS 2.46 million, which are 100% of the total donations received by the association in the years that were investigated.

Fully transparent funding between 2006–2013: about NIS 2.46 million, which are 100% of the total funding received by the association in the years that were investigated.

Donation transparency: in contrast to other associations, the source of MIDA's funds is clear and made public. This is the American Hope Foundation, founded by the late Zalman Bernstein. Among the heads of the foundation, Roger Hertog stands out, being a well-known donor to right-wing organizations, who has also donated (among others) to Likud politicians - Benjamin Netanyahu and Moshe Yaalon, to name a few - and to several of the associations mentioned in this investigation, including the The Institute for Zionist Strategies.

According to the association's reports, the Tikvah Fund is the sole source of funding of the association in 2012-2013, and it has supported MIDA with a total of NIS 2.46 million.

MIDA sources of income - donations and expense sharing:

MIDA	Year	Donations	Expense sharing	Comments
	2012	NIS 605,734	–	
		Donor details: The Hope Foundation, United States – NIS 605,734		
	2013	1,869,740	–	
		Donor details: The Hope Foundation, United States – NIS 1,869,740		

8. Samaria Settlers Council

Registration number: 580492833

Established: 2008

Tax exemption under clause 46 of the income tax law: None

General information: The Samaria Settlers Council is an association set up from within the Samaria regional council, which operates alongside it. The Council maintains close ties with the local council, which has also been funding the vast majority of the association's activity since its founding, to a total amount of two million shekels. An investigation by the Molad Center allegedly attributes the coining of the phrase "Price Tag" (Tag Mechir) and its modus operandi to the Samaria Settlers Council. The council gained notoriety for adopting far right-wing opinions, which have been the target of ridicule from the entire political spectrum, as in the case of the video clip inciting against human rights organizations.

Association goals: "To work for the prosperity and development of the Jewish community in Judea and Samaria, to educate of the importance of the Jewish settlement, to work for enforcement of Israeli sovereignty over Judea and Samaria, to work to bring together different sections of the Jewish public, to assist settlements and settlers of Samaria and its environs."

Leadership, board members and highest paying employees in 2013: This part is based on the association's declaration in the financial reports and in other reports it has submitted to the Registrar of Associations for 2013. It must be noted that the reports do not necessarily contain the full list of board members.

Leadership	
Assembly chairman	Benny Katzover
Board member	Akiva Smotrich
Member of audit committee	Itzik Sennaberoy
Member of audit committee	Yosef Porat

Highest earning employees in 2013 (sums are in shekels, gross):

Sagi Keisler - 281,474

Pnina Daskal - 72,078

Eviatar Darshan - 24,419

Gadi Dae - 23,718

Hadaya Attia - 13,806

Samaria Settlers Council - basic data (from the reports submitted by the association to the Registrar of Associations):

Income from donations and expense sharing between 2006–2013: about NIS 6.7 million.

Income from donations between 2006–2013: about NIS 160,000.

Income from expense sharing between 2006–2013: about NIS 6.54 million, all transparent.

Fully transparent donations: about NIS 160,000, which is 100% of the total donations received by the association in the years that were investigated.

Fully transparent funding between 2006–2013: about NIS 6.7 million, which is 100% of the total funding received by the association in the years that were investigated.

Expense sharing: the vast majority of the association’s income comes from the budget of the Samaria regional council, i.e. it is taxpayers’ money. The council enjoys government funding from the budget of the Ministry of Interior, as well as from transfers originating in other government ministries. Thus an association whose core activity is the changing of public opinion and the promotion of a controversial political idea receives its entire budget from taxpayers’ money.

Donation from an Evangelical organization: the small percentage of funding which does not come from taxpayers’ money comes from the evangelical organization Shuva Israel. Investigations into the radicalism of the Evangelical movement and the problematic nature of its ties with Israel have been published in various places in the past.¹²

Samaria Settlers Council sources of income - donations and expense sharing

Samaria Settlers Council	Year	Donations (shekels)	Expense sharing (shekels)	Comments
	2008	134,151	580,000 Participation of the Samaria Regional Council	
		Donor details: Shuva Israel (Evangelists) - 134,151		
	2009	22,400	870,000 Participation of the Samaria Regional Council	
	2010	15,496	1,348,834 Participation of the Samaria Regional Council	
	2011	0	1,200,000 Participation of the Samaria Regional Council	
	2012	1,050	1,349,333 Participation of the Samaria Regional Council	
	2013	0	1,200,000 Participation of the Samaria Regional Council	

¹² www.molad.org/images/upload/files/evangelists.pdf

9. Binyamin Settlers Association

Registration number: 580533867

Established: 2010

Tax exemption under clause 46 of the income tax law: None

General information: the association was established to serve the residents of the Mateh Binyamin regional council, and the general population of Judea and Samaria. The association was established jointly with the council and its then head, Avi Roeh, who currently is serving as the chairman of the Yesha Council. A Molad investigation attributes an apparent connection of the association to the coining of the phrase “Price Tag” (Tag Mechir) and the modus operandi bearing that name. The association’s main source of funding is taxpayers’ money coming out of the budget of the Mateh Binyamin Regional Council.

Association goals: “to “educate and work toward connecting and bringing together different parts of the Jewish public, to set up institutions that will work to strengthen the connection between the Jewish people and their heritage, their land and Zionism, to educate and advocate the importance of the settlement in Judea and Samaria and in the Binyamin region in particular, to assist the residents of the Council and its environs.”

Leadership, board members and highest earning employees in 2013 This part is based on the association’s declaration in the financial reports and in other reports it has submitted to the Registrar of Associations for 2013. It must be noted that the reports do not necessarily contain the full list of council members.

Leadership	
Manager	Sagi Keisler
Council member	Rafael Fischer
Council member	Yitzhak Shadmi
Authorized signatory	Roeve Veeder
Member of audit committee	Hananel Pacino
Member of audit committee	Hillel Zarbiv

Highest earning employees in 2013 (sums are in shekels, gross):

Emuna Dae - 19,982

Eitan Lasser - 12,879

Avraham Greenspan - 6,193

Gad Dae - 4,824

Kochava Keisler - 4,599

Binyamin Settlers Association - basic information:

Income from donations and expense sharing between 2006–2013: about NIS 3.52 million.

Income from donations between 2006–2013: about NIS 490,000, all of which is transparent.

Income from expense sharing between 2006–2013: about NIS 3.03 million, all transparent.

Fully transparent funding between 2006–2013: about NIS 3.52 million, which is 100% of the total funding received by the association in the years that were investigated.

Expense sharing: the vast majority of the association's income comes from the budget of the Mateh-Binyamin regional council, i.e., it is taxpayers' money. The council enjoys government funding from the budget of the Ministry of Interior, as well as from transfers originating in other government ministries. Thus, an association whose core activity is the changing of public opinion and promotion of a controversial political idea receives its entire budget from taxpayers' money.

Binyamin Settlers Association sources of income - donations and expense sharing

Binyamin Settlers Association	Year	Donations (shekels)	Expense sharing (shekels)	Comments
	2011	194,557	1,500,000	
		Donor details: Katif Project Ltd. - Karmey Yosef - 180,000		
	2012	0	730,000	
	2013	300,000	800,000	
		Donor details: Amana - Gush Emunim Settlement Movement, central cooperative society - 300,000		

Part 3: Overseas Donations - Background and Details of the Main Foundations

The investigation indicates that the vast majority of the donations that were transferred to the investigated associations come from overseas, primarily from the United States. Although some of the associations do not disclose the source of their donations, based on the pattern of the donations that have been disclosed and on other publications mentioned in the study, from a relative calculation it appears that the donations break down into approximately 11% from Israeli sources and approximately 89% from overseas entities. Most of the overseas money originates in American funds and foundations which, for the most part, are not under any obligation to publicly disclose either the sources of their revenues or their destinations. Those foundations are only required to report the volume of their turnover and the general geographic area outside the United States to which the money has been donated (if the money has been donated overseas).

American law also does not allow for private tax-deductible donations overseas. To be granted a tax credit individuals are required to donate the money via an American organization. Thus American law guides American citizens who are interested in making donations to Israeli associations to transfer the donation via various organizations.

As a part of the preparation of the report, various databases in the United States that provide information on the donors to such foundations were studied. This examination indicated that a sizable proportion of the donors to these foundations, which transferred money to the associations that were studied, are not private citizens, but rather they are other funds and organizations, which are themselves financed by funds and organizations. This means that in order to identify the actual donors to the Israeli associations that have been investigated in this study, it is necessary to track down the route the money has taken through quite a few layers. In certain cases, the investigation found a chain of more than 100(!) different organizations and foundations. The immediate result of this funding method is that it is virtually impossible to track down the identity of the original individual donor.

The bottom line is that when it comes to donations from abroad to the Israeli associations that were studied, there is a considerable/severe non-transparency in the source of the donations. Although this state of affairs is not a violation of Israeli or American law, it does in fact enable any interested party who wishes to influence the reality on the ground in Israel through donations to Israeli associations to do so without his or her identity being disclosed. This situation stands, as far as we are concerned, in contradiction to the ethic of transparency and merits corrective legislation.

The American foundations included in this study are those which have made the largest donations (out of those which were reported) to the associations that were studied. We investigated a total of seven such foundations.

These are the foundations that were investigated, and the sums that were reported as having been transferred by them (in shekels):

Organization name	Known amounts transferred between 2006 and 2013	To which associations out of the list of associations that have been investigated was the money transferred, and how much	Comments
Central Fund of Israel	2.7 million	Regavim – 29,299 Im Tirtzu – 2,721,586	
One Israel Fund	383,000	Regavim – 20,353	

		Im Tirtzu – 362,805	
Friends of Ir David (Friends of the ELAD Association)		Donations of an unknown amount to the Ir David Foundation (ELAD). The sum is estimated to be tens of millions of shekels.	
REPORT (Friends of the NGO Monitor Association)	6,846,241	NGO Monitor - 6,846,241	
Hertog Foundation	670,134	The Institute for Zionist Strategies - 670,134	
The Tikvah Fund	2.6 million	The Institute for Zionist Strategies - 187,700 "MIDA" – 2,475,474	
Israel Independence Fund	594,000	Regavim – 461,592 Im Tirtzu – 132,800	

Details of the American foundations and the findings concerning them

1. Central Fund of Israel

Incorporated in 1979. Tax exempt since its incorporation. Donates to various organizations in Israel, including the needy and educational institutions. According to various publications, the fund provides substantial support to the settlement movement. The fund is managed by the Marcus family and its offices are in New York. Itamar Marcus, one of the fund managers, is also the head of the Palestinian Media Watch organization. Marcus has ties with Benjamin Netanyahu, who appointed him as a representative in negotiations with the Palestinians. Marcus has lectured on Palestinian education at the American Congress and in front of members of parliament in various countries. The Wikipedia entry for this fund claims that money donated by the fund reached the Od Yosef Hai yeshiva.

Address: 980 Avenue of the Americas, New York

Employer Identification Number (EIN) : 13-2992985

Fund definition: a charitable organization which is not obliged to disclose details of its sources of funding and of the entities which are the recipients of the fund's money.

Fund donations and income: in the last three years the fund has on average been donating about \$15 million per year. The fund receives and disburses a similar amount each year. In the last two years there has been a considerable increase in the sums the fund has been donating and receiving, from \$11 million in 2011 to \$ 15 and \$18 million in the two years after that.

Central Fund of Israel - income and donation volume:

Year	Donation disbursed	Income from donations
2009	\$11,655,384	\$11,712,484
2010	\$10,582,222	\$10,478,720
2011	\$11,888,471	\$12,088,588
2012	\$15,817,263	\$16,126,877
2013	\$18,189,195	\$19,673,626
Total	\$68,132,535	\$70,080,295

According to the fund's financial reports, most of the money distributed over the past five years, and whose details are listed here, apparently reached Israel; this may be deduced since the fund's report forms stated that all of the money is sent outside the United States and is channeled from the United States to advance causes in the Middle East. The fund transfers donations to a long list of organizations but without specifying their names. In 2013, for example, the fund made donations to 291 different organizations.

Our investigation found that the fund receives donations from a complex web of organizations and sub-organizations. Like the fund itself, most of these organizations are under no obligation to disclose the sources of their own respective funding.

For example, this is what the funding structure of the Central Fund of Israel looks like according to an analysis we ran: at the top is the Central Fund of Israel. In the first layer below it we found a list of 18 organizations and funds which underwrite 15% of the fund's

income. Those 18 organizations and funds are funded by 223 other organizations and funds, which are funded by other organizations and funds - and so on and so forth. One of those 18 bodies listed above is a group named Jewish Community Found of the Jewish Fed Council of Greater LA, which is itself funded by at least 46 other sub-organizations.

Another example: an organization named "United Way of Bergen County", also one of the entities populating the first tier below the fund, is funded by six other organizations. One of these organizations is called "United Way of New England", which is funded by two entities. One of those two is named "United Way of Massachusetts Bay Inc.", and it is in turn funded by 32 other organizations. And so on.

2. One Israel Fund

Incorporated in 1994. Tax exempt.

Address: 445 Central Avenue Unit 210, Cedarhurst NY

Employer Identification Number (EIN) : 11-3195338

The fund was founded to support settlement in Judea and Samaria and in Gaza, and has recently also provided a donation of medical equipment to the residents of the settlements around the Gaza Strip during operation Protective Edge. The fund donates security equipment (flak jackets and other accessories) to community security coordinators and to the various communities in Judea and Samaria and it provides financial assistance to the settlements. The fund has political connections and close relationships with senior politicians from the conservative side of the aisle in the United States, and these occasionally appear at the church and support it. One of those politicians is former US ambassador to the United Nations John Bolton. Other supporters include members of Congress.

The head of the One Israel Fund is Steven S. Orlow, who serves as the fund president. The fund is defined as a charity, and it is not required to report its sources of funding or the targets of its donations. However, on the fund’s website it is possible to donate to several specific organizations, which we shall present below.

Fund donations and income: Out of an income of about \$7 million between 2011 and 2013, we were able to track down, in principle, about half a million dollars, or only 7% of that amount. According to the findings, these funds come from organizations and funds which receive money from sub-organizations and other funds - and so on. Over the past three years the fund has donated about \$5.1 million, all of which made its way to various associations and organizations in Israel. Most of the amount was channeled, apparently, to Judea and Samaria and to the settlements around the Gaza Strip.

One Israel Fund income and donation volume:

Year	Donation disbursed	Income from donations
2011	\$1,475,692	\$2,504,060
2012	\$1,708,296	\$2,206,288
2013	\$1,986,396	\$2,390,340
Total	\$5,170,384	\$7,100,688

List of the organizations to which it is possible to donate directly via the fund, as it appears on its website (the list includes two associations mentioned in this investigation - Regavim and Im Tirtzu):

Vests 4 Israel – in Memory of Zeevik Etzion HY"D
Communal & Humanitarian
Emergency Medical Equipment
Funds for the Evacuees of Gush Katif
IDF Projects
Operation No More Jewish Victims Security
Artists 4 Israel
Beit Haggai Children & Youth Village
Bnei David Pre-Military Torah Academy of Eli
Dolev Homes for at Risk Youth
Elkana Home for the Elderly
Ginat Eden Agricultural High School for Girls
Gush Katif Hachnassat Kallah Fund
Im Tirtzu
Israel Land Fund
Israel Land Security Fund
Itamar Bet Medrash
Jobkatif
Kinor David Yeshiva
Lashon Limudim
Latma
Mechina Otzem
Mekimi
Megillot Search and Rescue Team
Mifgash School for Special Needs
Regavim
Shoulder to Shoulder (Katif l'Katif)
Sol & Esther Bendik Memorial Fund
Shinui Kivun
Talmud Torah Hadar Yosef of Eli
Talmud Torah of Tekoa – Derech Hashem
Tamir Pre-Military Torah Academy for Social Leadership, Katzrin
Tazpit
Tel Shilo – Archeological Excavations
Yeshivat Noam Siach
Yeshiva Shavei Hebron

This study has, as mentioned earlier, succeeded in tracking down the names of only six organizations which donate to the fund, and these are responsible for donations of about half a million dollars only.

3. REPORT – Research + Evaluation Promoting Organizational Responsibility & Transparency, Inc.

Former name: Friends of NGO Monitor

Employer Identification Number (EIN) : 26-2971061

Address: Cherry Hill, NJ 08003

Set up in 2009 as an association of Friends of NGO Monitor, to support and transfer money and even help the association in conducting various studies. The fund is tax exempt in the

United States. It is a charitable fund which is not required to submit detailed reports of its sources of funds and on the destinations of its donations.

Fund donations and income: it is virtually impossible to find any information on this fund. Some of its personnel were linked previously with other organizations that supported the setting up of NGO Monitor. The fund is managed by Joshua Katzen, who is also president of the Jewish News Service (JNS). Reports in the American press claimed that he incorporates apparent propaganda in news reports¹³ ("peddling neocon propaganda as news"). The news service has a representative in Israel, which is managed by an individual named Alex Traiman, who is identified with an organization named "Clarion Project", which belongs to an American organization known for its radical hostility toward Islam. Katzen is also Vice President of Daniel Pipes' Middle East Forum.

Over the last three years of the study (2011 to 2013) the fund has, according to its reports, donated about \$2.58 million, all of which was channeled in favor of destinations in Israel. The sum was apparently transferred to NGO Monitor, since similar data appears in that association's reports.

REPORT - income and donation volume:

Year	Donations disbursed (all to Israel)	Income from donations
2011	\$878,500	\$985,120
2012	\$829,879	\$1,246,084
2013	\$878,500	\$985,120
Total	\$2,586,789	\$3,216,324

REPORT - sources of funding: In most of the sources used in this investigation, very little information was found concerning this organization's sources of funding. The fund publishes the names of 13 organizations and funds which have donated money to it, but it does not say what those amounts were. Some of those organizations and funds are funded by other sub-organizations. Among those 13 organizations one can find the Koret Fund, which transferred tens of thousands of dollars to NGO Monitor via REPORT. In addition, the Hertog Foundation also transferred money to NGO Monitor via REPORT, however this detail does not appear on the fund's website.

Following is a list of the 13 organizations and funds mentioned on the REPORT website as its donors:

- The Helen Diller Family Foundation
- Immerman Foundation
- Klarman Family Foundation
- Koret Foundation
- Linden Trust for Conservation
- Middle East Forum
- MZ Foundation
- Ben and Esther Rosenbloom Foundation Inc.
- Paul E. Singer Foundation

¹³ mondoweiss.net/2013/07/startup-jewish-news-service-peddles-neocon-propaganda-as-news

Seed the Dream Foundation
 Goodman Family Supporting Foundation of the Jewish Community Foundation
 Julis Foundation for Multi-Disciplinary Thinking
 Wechsler Family Foundation

According to another check we ran on REPORT, it appears that the Klarman Family Foundation is one of its primary donors. The Klarman Family Foundation transferred about \$150,000 in 2010 and 2011. As far as we know, the Hertog Foundation transferred about \$10,000 to REPORT in 2013, the Glazer Foundation transferred about \$10,000 in 2010, and the Koret Fund transferred about \$70,000 in 2010-2012.

4. Tikvah Fund

Employer Identification Number (EIN) : 13-3676152

Address: 165 E 56th St 4th Fl, New York

Incorporated in the 1990s. The fund is tax exempt in the United States. The Tikvah Fund is a private fund, and it is therefore required to submit detailed reports (relatively speaking) of its sources of funding and the destinations of its donations. The fund supports mainly education and charity, with an emphasis on advocacy, education and leaning. One of its heads is the prominent philanthropist Roger Hertog.

Fund donations and income: an investigation into the Tikvah Fund’s sources of funding found that its capital is apparently derived from the estate of the late Zalman Bernstein, a well-known, wealthy Jewish philanthropist who set up the fund in the 1990s. According to its reports to the IRS, in 2011 and 2012 the fund had no income at all. In 2013 it received about \$1.05 million out of Bernstein’s estate. During this period, 2011 to 2013, the fund spent about \$20 million on donations.

Tikvah Fund income and donation volume:

Year	Donation disbursed	Income from donations
2011	\$8,285,993	\$0
2012	\$6,627,513	\$0
2013	\$5,705,816	\$1,050,000
Total	\$20,619,322	\$1,050,000

According to the fund’s documents, a considerable portion of its donations in 2011 to 2013 were transferred to destinations within the USA, and only a small amount was transferred outside the country. Most of the amount that was donated outside the United States reached Israel. These sums were divided in 2012 and 2013 among several organizations detailed here, among them the MIDA association.

In 2012 the Tikvah Fund transferred donations to the following Israeli organizations and individuals:

State	Institution / individual	Amount	Year
Israel	Herzog College, Alon-Shvut	\$82,800	2012

Israel	Benjamin Lau, Jerusalem	\$17,000	2012
Israel	Ein-Prat - the leadership academy	\$387,217	2012
Israel	Hebrew University	\$100,598	2012
Israel	El Haprat – Kfar Adumim – Mida	\$223,467	2012
Israel	Yoav Sorek, Ofra	\$25,391	2012

In 2013 the Tikvah Fund transferred donations to the following Israeli organizations and individuals:

State	Institution / individual	Amount	Year
Israel	El Haprat – Kfar Adumim – Mida	\$440,354	2013
Israel	Herzog College, Alon-Shvut	\$83,350	2013
Israel	Ein-Prat - the leadership academy	\$200,000	2013
Israel	Yoav Sorek, Ofra	\$34,840	2013
Israel	Bar-Ilan	\$10,000	2013
Israel	Benjamin Schwartz, Petach Tikva	\$27,403	2013
Israel	Danny Segal, Kfar-Adumim	\$20,150	2013
Israel	Erez Tadhoh, Efrata	\$20,150	2013
Israel	Moshe Weinstock, Alon-Shvut	\$27,083	2013
Israel	Netta Dror, Jerusalem	\$5,840	2013
Israel	Oded Horski, Kibbutz Ein-Dor	\$15,983	2013
Israel	Hebrew University	\$30,000	2013
Israel	The Jewish Leadership Forum, London	\$50,000	2013

5. Friends of Ir David

Employer Identification Number (EIN) : 11-3466176

Address: 575 Lexington Avenue FL 4, New York

The foundation, which was incorporated in 1999, is an organization of friends of the El Ir David (ELAD) association. The foundation is tax exempt in the United States. The foundation

was established to support the residents of the Jewish quarter, the Ir David Project, archaeological excavations in East Jerusalem and more. These goals are in fact the goals of the ELAD association, to which the foundation has been transferring substantial amounts of money over the past decade. The foundation is classified as a charitable fund which is not required to submit reports of its sources of funding and on the destinations of its donations. The foundation is headed by Saadia Shapiro. Mr. David Beeri, founder of ELAD, is a board member at the foundation.

Foundation donations and income: The examinations we carried out as a part of the study have found that the foundation has had about \$6 million in turnover per year in the past three years. All of the foundation’s donations we were able to locate were transferred to Israel, and it is safe to assume that most of those reach the ELAD association. The organization does not disclose the destinations of its donations.

Friends of Ir David - income and donation volume:

Year	Donation disbursed	Income from donations
2011	\$7,080,000	\$6,423,751
2012	\$5,717,655	\$5,884,615
2013	\$3,516,486	\$6,550,528
Total	\$16,314,141	\$18,858,894

In an examination of six organizations and foundations we found, and which transferred \$1.4 million to Friends of Ir David over the last three years, we discovered that they are being funded by no less than 145 sub-organizations.

The six organizations and foundations that came up in the investigation are:

Schwab Charitable Fund

Jewish Community Fund of the Jewish Fed Council of Greater LA

Jewish Communal Fund

Jane F And D Lawrence Sherman Family Support Foundation

Irving I Moskowitz Foundation

Iranian-American Jewish Federation

6. Roger Hertog Fund

Employer Identification Number (EIN) : 26-2002295

Address: 223 Sunset Ave Ste 200, Palm Beach, FL

The Foundation was incorporated in 2008. It has a tax exemption in the United States, and it is managed by Roger and Susan Hertog. The foundation is classified as an organization which is not required to disclose its sources of income or the destinations of its donations. Roger Hertog, who is the head of the foundation, is known to be a supporter of various right-wing organizations, including the ELAD association, The Institute for Zionist Strategies, MIDA and others. In the past, Hertog also supported the Central Fund of Israel, the Shalem Center and other organizations. Hertog used to be the chairman of the New York Sun newspaper, which tried to promote a conservative agenda in the United States. In 2012 he donated money

to the primary election campaigns of Benjamin Netanyahu and Yuval Steinitz. In the run-up to the 2015 elections he donated to the primaries campaign of Moshe Yaalon.

Foundation donations and income: of the associations that were investigated, the foundation donated primarily to The Institute for Zionist Strategies and to NGO Monitor. Hertog himself also supported the MIDA association through the Tikvah Fund which he heads. The foundation raised about \$9-10 million per year for the years that were investigated, and it donated similar amounts.

Hertog Foundation - income and donation volume:

Year	Donation disbursed	Income from donations
2011	\$9,499,200	\$9,499,200
2012	\$9,803,368	\$5,000,000
2013	\$10,712,604	\$10,000,000
Total	\$30,015,172	\$24,499,200

Of the foundations that we studied, the Hertog Foundation is the one that donated the largest sum in 2011 to 2013 - about \$30 million. A large part of the money remained within the United States, and is transferred to other foundations and organizations, including the Friends of Bar Ilan University, Friends of Beit Morasha, Friends of the Hebrew University and Friends of Shalva. In 2011, most of the foundation’s income came from stock capital reserves and from bonds. In 2012 the money came in to the foundation via Roger and Susan Hertog themselves, and in 2013 it came from various capital funds.

7. Israel Independence Fund

Address: 200 Central Park S Apt. 31A, New York NY

Employer Identification Number (EIN) : 20-2002295

Incorporated in 2007. The foundation is tax exempt in the United States and it also has an Israeli branch named Israel Independence Fund. It is a charitable fund which is not required to disclose its sources of funds and the destinations of its donations. The President of the fund is Jeffrey Weinsfeld.

Foundation donations and income: The fund dedicates itself to the creation of a strong Israel, confident and unique in its Jewishness. According to its publications, the fund is an apolitical project intended to strengthen small bodies operating diligently for the future of the State of Israel, and which may be facing difficulties raising funds for their activity. In recent years the fund has donated sizable amounts to the Regavim association and to Im Tirtzu.

Our investigation indicates that the fund supports mainly religious organizations with a right-wing agenda; many but not all of them are related to or are headquartered in Judea and Samaria. Among the main organizations the fund supports, according to its publications: Mevoot Jericho, Yeshivat Hesder of Upper Nazareth, MiBerashit Karmiel, The Heritage Association of the Upper Galilee, Scholarship Program for Druze IDF Veterans, Maskiot, Torah Prep School in Katzrin, Regavim, Pardes Rimonim Preparatory Program, Hatzala Judea and Samaria, National Vision, The True Voice, religious Pre-Military Academy - “Mechina - Arzei HaLevanon”, HaLiba, HaEer HaIvrit, and the Guardians of Yehuda and Shomron.

The fund’s annual volume for the years investigated is about half a million dollars only.

Israel Independence Fund - income and donation volume:

Year	Donation disbursed	Income from donations
2011	\$616,437	\$605,855
2012	\$660,629	\$742,031
2013	\$477,500	\$499,711
Total	\$1,754,566	\$1,847,597

Part 4: Summary

Donations

The picture emerging from the attempt to locate the outstanding donors of the nine associations that were investigated is clear and unequivocal. The measure of transparency of these associations, in terms of the ability of ordinary citizens to find out who the original individual donors are, is very low. As stated at the start of the study, **only 1.7%** of all the donations received by the associations investigated were **fully transparent** (such that it was possible to understand who is the individual or body behind them).

4.5% of the donations were **seemingly transparent** (money mentioned in the association's financial report include mention of the donating entity as required by law. Yet, the public has no way of finding out the identity of the individuals or bodies that transferred the money to the source mentioned in this report in order for that source to transfer the money to the said association).

The meaning of these data is that **94%** of the donations the investigated associations received during the years in question **are not transparent**. This is a state of affairs which, for those who regard transparency to be an important, vital democratic value, simply cannot be accepted. The large mass of confidential information gives rise to suspicion that this is done deliberately; are the organizations in question trying to conceal the identity of their donors?

It is important to emphasize that the associations selected for this investigation were not selected assuming a large percentage of their donors would be confidential or not fully transparent. The associations were selected according to the volume of their activity and the measure of their influence on the public and the political discourse in Israel. In fact, this is a rather random concentration of associations identified with the right end of the political landscape, a choice which makes the findings of this investigation all the more alarming. If these low percentages of transparency are the result of an investigation of nine random associations, it is highly likely that if nine other associations were selected, the figures would have been even higher.

The general phenomenon described in the investigation does not reflect violation of the law. Although in the course of preparing this report numerous cases were uncovered where the reporting fell short of the requirements and there was even an absence of reporting to the Registrar of Associations - this does not mean that the law has been violated. The Registrar of Associations conducts itself under a working assumption that each and every association submits its reports in accordance with the law. The registrar decides to investigate disorders in an association's conduct only if it receives information which serves as reasonable grounds for suspicion, necessitating an isolated investigation. Having decided to do so, the registrar has sweeping authorities to require the association to submit the required details. In case the association refuses, the registrar may revoke its proper management certificate. The law has not specified any further sanction beyond that, which the registrar may impose upon the delinquent association.

Ostensibly, a scenario in which an association reports an annual income of several million shekels while failing to submit a donor list to the Registrar of Associations, is a scenario requiring investigation by the Registrar of Associations. In reality, however, the registrar does not operate that way, since it operates under the assumption - which would appear to be quite theoretical in most cases - according to which it is possible that those millions, whose source is a mystery, are comprised entirely of donations of NIS 20,000 or less. The law does not require reporting of a donor who contributed less than 20,000 shekels, and therefore in a case such as that described in the report, the registrar may allow that association the benefit of the doubt.

This current state of affairs, which is somewhat distorted, has not escaped the registrar, and it is possible that in the near future a clause will be added to the financial declaration of the

associations, in which they will be required to answer “Yes” or “No” to the question on whether they received donations in excess of NIS 20,000. In such a situation, if they provide an answer which will afterwards transpire to be false - then they will be in violation of the law. However even this would be a meager addition to an area that appears to be totally unattended, and even this improvement will not create conditions of genuine transparency, which is both the legislature’s intention as well as the broad public interest.

In addition to the relationship of the associations with the Registrar of Associations, the law governing the donations which the associations receive from abroad enables, in effect, concealment of donors through the use of the screening instruments provided by large organizations and foundations. By failing to require reporting of the donor identity, and by making do with reporting of the identity of the foundation that served as the final stop in the route the money has taken in being transferred to Israel – the law creates a state of lack of transparency, or of fake transparency. When adding to this picture the law in the United States, which does not require those foundations to disclose the identity of their donors, one cannot escape the conclusion that the public in Israel, has practically no way of knowing who are the individuals of bodies making donations to the associations investigated in this study - neither through databases in Israel, nor via American databases.

Similarly to the obligation of associations to report on funds donated by foreign governments, tightening the reporting requirements in the case of donations coming from private individuals and from non-government institutions in foreign countries in order to prevent situations of the kind uncovered by this study should be considered.

In view of our findings, we believe there is room for an in-depth, serious discussion of amending the law in the context of accepting donations from non-government organizations and foundations and in the context of the reporting requirements for the Israeli associations at the Registrar of Associations. Such an amendment will be helpful in creating true and full transparency of the sources of funding of Israeli associations for the benefit of the state institutions as well as the public at large.

Expense Sharing

The investigation carried out confirms the assumption that large sums of money are channeled to the associations and right-wing organizations as assistance and expense sharing. A large part of these funds comes from taxpayers' money, which is transferred from the regional councils and from government ministries. Various studies, such as the Peace Now study from 2014 (which exposed the flagrantly preferential treatment in the transfer of grants to the local authorities in Judea and Samaria)¹⁴ and the Molad study from that same year (which uncovered the transfer of many millions of shekels from the "freeze" grants – taxpayers' money - to associations, rather than for the municipal uses for which they were intended)¹⁵, show that millions of excess shekels are transferred ostensibly to the local authorities in Judea and Samaria, in addition to the millions of regular shekels that are transferred to them every year above and beyond the ordinary that each and every authority is supposed to receive.

Four of the nine associations that were investigated in the study were granted a total funding of about NIS95 million in the period investigated, which came from the budgets of the regional authorities in the territories, the same regional councils that enjoy considerable government funding that comes their way via government ministries and revenue support grants. This means that money originating from the entire public is transferred every year to finance right-wing associations that work to change and shape public opinion.

The issue of expense sharing and support raises two central issues that must be discussed: the very fact of supporting associations at the expense of the public, and the issue of transparency: exposing the public bodies that transfer the sums, i.e. uncovering the sources of public funding specific to each association.

Funding the activities of right-wing associations from taxpayers' money

The High Court of Justice has, in the last three decades, dealt twice with the issue of financing right-wing associations and with the public struggles reliant on budgets of the regional councils in the territories. In a ruling concerning the struggle of the residents of the Golan Heights against the possible evacuation of the Heights as a part of a peace treaty with Syria, the High Court of Justice ruled, with a 2-to-1 majority, that under circumstances in which a local authority comes under existential threat (the possible evacuation of the residents of the Golan Heights, in this case), the council may transfer funds to associations and organizations for nationwide political activity in favor of their struggle, and not just for local municipal needs.

According to the ruling, in order to interfere in a national-general issue, rather than a municipal issue, the council is required to prove that this is an extraordinary issue that provides special and specific grounds for it (the Greenberg rule). At the height of the struggle against the disengagement, the High Court of Justice once again dealt with the issue following a suit from Peace Now against the regional councils in the territories.¹⁶ In its ruling from 2006, the High Court justices confirmed the Greenberg rule, allowed the regional councils to transfer funding to associations fighting against the disengagement plan, and defined the situation to be an existential threat to the territory and existence of the councils. In this case, therefore, the Greenberg rule that enables funding of public action in such cases - applies.

At the same time, in their ruling, the judges had reservations against granting sweeping and comprehensive freedom to transfer such funds, and they expressed their dissatisfaction from it. Judge Rubinstein wrote in his verdict: "I add, that it would have been better had the Yesha

¹⁴ peacenow.org.il/Moin2014

¹⁵ www.molad.org/images/upload/files/HaHativaLeHityashvut.pdf

¹⁶ elyon1.court.gov.il/Files/04/040/101/t20/04101040.t20.pdf

Council separated between the municipal department and the political department, thereby saving us the lack of clarity in this case and freeing us of concern that the Greenberg rule may be violated in future cases”.

In its ruling the High Court of Justice allowed, by a majority of three to two, the transfer of the funds to the right-wing associations, however it pointed out that the Minister of the Interior is authorized to offset the amounts transferred to the various associations from the revenue support grants which the ministry transfers for the regional councils every year, such that in effect the funding of the activities of the right-wing associations will be accomplished out of the property taxes and other taxes paid by the residents of the council.

The High Court of Justice sums up: “in any case where a local authority transfers money in favor of a fight against implementation of a disengagement plan, the state is authorized to offset a sum of money from its support for that authority, equal to the amount that authority had transferred to a another body or other bodies in favor of that fight”.

Judges Heshin and Beinish, in their minority opinion, claimed that the money transfers were illegal and that the Greenberg rule should be struck down entirely. Judge Heshin, in the arguments for his decision, wrote: “Local authorities have been authorized to operate - within their territories and as per their municipal authority - on municipal matters, and on the other hand they have not been empowered to act on issues of overall national policy. Local authorities are not permitted to deal with issues transcending the municipal, and in any case they have not been authorized to spend money from their municipal budgets on matters that do not serve the municipal well-being of their residents [...] The local authority’s budget - which consists of compulsory payments it has collected from its residents to finance its activity and from grants paid by the central government at the expense of all of the country’s taxpayers - to safeguard the municipal wellbeing within the municipal limits - is intended for those purposes and for those purposes alone, and only for this is the local authority permitted to spend from within the budget.”

The settler establishment institutionalized the High Court of Justice ruling and set up a permanent network of associations, organizations, wage earners and activists who have been working for years, continually and permanently, to advance their goals, regardless of the political or public situation. The heads of the Yesha councils operated in a “state of irregularity” on a permanent basis, and every year huge sums of money are transferred in favor of running the right-wing associations; they, for their part, continue to fund activities and campaigns intended to influence the entire population. Not a single auditing mechanism has been set up, and the Ministry of Interior has never cut back the sums that were transferred out of the assistance budgets it has transferred to the councils. Everything the High Court of Justice judges said about the need to supervise and separate taxpayers’ money from property tax money, and between money spent on municipal needs and money spent on nationwide advocacy campaigns, have remained on paper only.

This conduct, which disregards the principles laid down in the High Court of Justice and which violate the spirit of the ruling, must come to an end. This loophole must be fixed and the local councils must be required to uphold the spirit of the High Court of Justice ruling. This can be accomplished through a legislative or legal process that will limit the funding of the right-wing associations only to extraordinary circumstances where the council’s territory or its very existence comes under threat, and ensure that the sums that will be transferred will not be channeled from the public coffers - but rather from the funds collected from property tax payers, paid by the residents of the council alone.

Transparency in assistance and expense sharing

Nowadays there is no binding definition in the law for the terms assistance and expense sharing, and the receiving entity is under no obligation to disclose the specific source of its money in the financial reports. Whereas the law currently requires each association to publish, on a quarterly basis, a report of donation originating in the budget of a foreign country,

receiving a donation out of the State of Israel's budget, at the expense of the Israeli taxpayer, does not require publicity, and remains concealed from the public view.

Many associations mention in their financial reports, under the assistance/expense sharing clause, sums of money that have been transferred to them from another entity without disclosing that entity's identity or the purpose of that financing. The issue of disclosing the financing is important in cases where this refers to money transferred from another association or organization, as well as when this refers to money which originated from a public budget.

Since the law does not explicitly mandate transparency for expense sharing and assistance money, the information concerning the public entity that transfers the money to the association (and regarding the purpose of the transfer and the use to which the money will be put) remains concealed and depends on the recipient association's good will. When the source of these transfers is public funds, a citizen interested in receiving information about it is required to contact the authority that allocated the budget and to inquire whether money transfers have been transacted to associations and for what purpose. This information, as well, is not fully accessible, and it sometimes requires correspondence and legal proceedings according to the freedom of information act.

The local authorities in the territories explain the budget transfers with the High Court of Justice ruling, but they ignore the additional statement concerning the limits that must be imposed on such money transfers and on the transparency that must be applied to them. In the High Court of Justice's Peace Now ruling during the disengagement, Judge Rubinstein wrote in his ruling: "The fundamental principle of the said oversight shall be that the public funds spent for this matter are the funds coming from the specific population itself, and not from the central government proper, and secondly there is the principle of control and transparency as to the extent of the expense and its methods, which I would like to emphasize. The search for that balance is the reasoning that, besides the preservation of the Greenberg rule, I am also in favor of the suggestion to restrict the use of funds to funds coming from the corpus of the authority inhabitants themselves, and this is so for the sake of public hygiene and practical common sense."

When the government of Israel speaks of transparency and reporting on the receipt of donations from foreign countries, it does not apply this requirement to itself and it does not require the associations it supports to publish this fact in their financial reports. This loophole enables the transfer and receipt of funds free of public oversight and without the public being able to find out and judge for itself which authority transferred its own taxpayer's funds and for what purpose. This loophole should and can be rectified through setting appropriate procedures and/or through legislation, which will compel each association to disclose clearly, within its financial reports, the precise source of each assistance it has receives from public funds and the purpose of the transfer/assistance.

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