

# Financial Oversight of Intelligence Agencies



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**Tool**

**7**

# **Tool 7**

## **Financial Oversight of Intelligence Agencies**

Nicolas Masson



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The Geneva Centre for the Democratic Control of Armed Forces (DCAF) promotes good governance and reform of the security sector. The Centre conducts research on good practices, encourages the development of appropriate norms at the national and international levels, makes policy recommendations and provides in-country advice and assistance programmes. DCAF's partners include governments, parliaments, civil society, international organisations and the core security and justice providers such as police, judiciary, intelligence agencies, border security services and the military.

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- Central Military Financial Administration
- Palestinian National Security Forces
- Palestinian Anti-Corruption Commission

# Introduction

## Why is financial oversight in the security sector important?

Financial oversight in the security sector is a key instrument for ensuring that public funds allocated by the state for the security of the people are spent in a transparent and accountable manner.

However, the financial management of security sector institutions is often characterised by opacity rather than transparency. Even in established democracies, the budgets and financial operations of law-enforcement, military and intelligence organisations are often concealed from public scrutiny and sometimes even from formal external oversight by parliament or audit institutions. Furthermore, in many developing countries, disproportionate security expenditures prevent the use of public funds for socio-economic development.

## Why this Toolkit?

Building the conceptual and technical capacities of specialised practitioners is a crucial step towards strengthening financial oversight in the security sector. This Toolkit is designed for financial oversight practitioners who wish to:

- Gain access to best international practice in financial oversight of the security sector
- Improve their professional ability to financially oversee security sector institutions
- Acquire a more proactive attitude toward conducting thorough financial oversight activities of security sector institutions
- Assert their authority in scrutinising budgets and financial operations conducted by security sector institutions.

## How was this Toolkit developed?

The exercises and training material included in this Toolkit were developed based on four needs assessment meetings with financial oversight employees and two trainings of financial oversight practitioners in the Palestinian territories in 2013-2014. The Geneva Centre for the Democratic Control of Armed Forces (DCAF) conducted the trainings in cooperation with DCAF international experts and with the financial support of the European Union.

The tools that are part of this training manual contain a generic component that can be used in virtually any country where financial oversight practitioners in the security sector require capacity building. The tools also contain a locally adapted component, which offers examples from the Palestinian training course and suggestions for how to adapt activities and materials to suit the trainer's own context.

## Other DCAF publications on financial oversight in the security sector

In addition to this Toolkit, DCAF has published other reference material on financial oversight in the security sector. These publications include:

1. Guidebook: Strengthening Financial Oversight in the Security Sector, 2012.
2. A Palestinian Legal Collection: Financial and Administrative Oversight in the Security Sector, 2013 [English edition forthcoming]
3. Financial Oversight in the Security Sector: A Compilation of International Standards, 2014.

To download these or other publications please visit: [www.dcaf.ch/publications](http://www.dcaf.ch/publications)

# Using the Training Toolkit

## Overview

The training toolkit has been designed to be used as a whole training course, which covers six different topics relevant to financial oversight and security sector governance. The six topics may also be used individually as 'stand-alone' training sessions.

## What does the Toolkit include?

The training Toolkit includes one introductory tool (Tool 1) and six training tools. Each tool has a three-hour generic component. The generic material is applicable internationally and can be used without adaptation in any training context. In addition, there are suggestions and example activities for adapting material to a particular context. They are designed to be amended by the trainer to engage with local issues specific to the trainer's own context. It is envisaged that the localised session would take two hours, but it can be as long as the trainer deems necessary.

The Toolkit contains the following seven tools (including this one):

Tool 1. Using the Toolkit and Acquiring Trainings Skills

Tool 2. Concepts and Main Actors of Financial Oversight in the Security Sector

Tool 3. Medium-term Strategic Financial Planning for Security Sector Institutions: Tools and Techniques

Tool 4. The Budget Cycle and the Security Sector

Tool 5. Auditing and Integrity in the Security Sector

Tool 6. Handling Legal Gaps while Practicing Financial Oversight in the Security Sector

Tool 7. Financial Oversight of Intelligence Agencies

These tools may be used for individual training workshops on each topic or as a comprehensive training course.

## The toolkit user

The training sessions in the Toolkit are intended to be read and used by trainers with expertise in financial oversight and security sector governance and reform.

## The target audience

The target audience for the training course outlined in the Toolkit is mainly practitioners involved in financial oversight of public institutions, including security sector organisations. These practitioners include specifically, but not exclusively:

- Parliamentarians and their staffers who are involved in financial oversight and budget control activities
- Members of Supreme Audit Institutions (SAIs) who provide expertise and support in financial oversight activities
- Strategic-level members of security and defence institutions in charge of preparing and executing budgets
- Representatives of executive authorities, including ministries who oversee the preparation and execution of security and defence budgets
- Officers and auditors working in core security and justice institutions whose role is to perform internal controls and audits.

The ideal number of participants for the course is around 15 people. However, the course may be used with more participants.



### Using the toolkit in the trainer's own context

As mentioned above, the tools in this Toolkit consist of generic training sessions and locally adapted training sessions. The generic training sessions included in the toolkit have been developed to be used in any context. However, if possible, the trainer should conduct some form of needs assessment in his/her own context. Based on the results of the analysis, the trainer can understand which training sessions to use, which to prioritise, and which to adapt. The localised training sessions give examples and offer suggested objectives for use in the trainer's own context.

When choosing which of the sessions in the toolkit to use, the trainer can choose to use only part of a session or to rearrange the order of the activities if desired. However, the trainer should be aware that some of the activities in a session follow each other, and one activity may often build on a previous activity.

### The structure of a generic training session

A generic training session consists of the following six elements:

1. **The introduction** lists the learning objectives and focus questions for the session. It also gives an overview that lists the handouts and trainer resources that are used in the session.
2. **The session plan** gives a full overview of the training session. It is a guide for the trainer to get a quick understanding of the session. It is also used as a quick reference to help the trainer keep track of activities and timing during the training.
3. **The description of activities** explains in more detail how to carry out the activities listed in the session plan.
4. **The handouts** are given to the participants during the activities in the sessions. They are easily photocopied and can include:
  - Worksheets with tasks for the participants to complete

- Hardcopies of PowerPoint presentations
- Summaries of key information
- Extracts of, or references to, publications

5. **The trainer resources** provide supporting information for the trainer. They can include:

- Summaries of international best practices
- Answer sheets

6. **The suggested resources** contain references relevant to the activities

### Types of activities

The types of activities in the sessions are designed to involve and engage the participants. They are expected to build their own understanding of the concepts and issues presented. Often this means encouraging participants to work and provide feedback in groups rather than 'teaching' them topics in a non-participative way.

Trainers might nevertheless be advised to make PowerPoint presentations. The training tools do include handouts with PowerPoint presentations, which may be adapted by the trainer as required. However, the trainers are encouraged to use a minimum number of slides. It is also recommended that they use images or other types of documents that are likely to trigger participants' attention and active participation. The trainer may provide the participants with a hardcopy of the presentation before or after it is shown. The trainer may also ask the participants to discuss a question in pairs before asking for feedback.

### The structure of a local training session

A local training session contains example materials and objectives for the local sessions to cover. It is given as an example for the trainer to draw on in his or her own context when devising his or her own localised sessions and materials.

The structure of a local training session is similar to that of the generic training session (see above). Suggested example activities are given instead of a full session plan.

A local training session consists of the following five elements:

1. **Introduction:** This consists of learning objectives and focus questions that are relevant to the trainer's own context. An overview of handouts and trainer resources is also given.
2. **Example activities:** These are example activities of the suggested content to be covered. This content can be adapted by the trainer to fit his or her own context. It includes a description of the activity, timing, and.
3. **Example handouts:** The handouts are given to the participants during the activities in the sessions. They are easily photocopied.
4. **Example trainer resources:** These provide supporting information for the trainer. (None are applicable for this Tool.)
5. **Suggested resources:** The suggested resources are references for the trainer to use when adapting these example activities. are references for the trainer to use when adapting these example activities.

# Financial oversight of intelligence agencies: the training session

## Introduction

## Learning objectives

This session aims to give participants a solid understanding of the importance and the role of financial oversight of intelligence agencies in democratic systems and its contribution to good governance of the security sector overall. The session allows participants to understand their role in intelligence oversight related to financial aspects. The specific learning objectives include:

- Participants develop a solid understanding of international standards applicable to financial oversight of intelligence services.
- They learn about the functions of internal and external financial oversight mechanisms of intelligence services.
- They understand how to find a balance between guaranteeing accountability of intelligence services and respecting their need for secrecy.
- They can apply principles of intelligence budgeting to their own contexts.

- They discuss new methods of financial intelligence oversight to be applied in their work practices.

## Focus questions

The following questions are addressed through the activities in this session:

- What are the international standards applicable to financial oversight of intelligence services?
- What are the functions of internal and external financial oversight mechanisms of intelligence agencies?
- How to find or define an optimal balance between ensuring accountability of intelligence services and respecting their need for secrecy?
- How can principles of intelligence budgeting and new methods of financial intelligence oversight be applied in the participants' work context?

## Overview

**Session Plan** *Financial oversight of intelligence agencies*

### **Description of Activities**

**Handout 7.1** *Test: Financial oversight of intelligence agencies*

**Handout 7.2** *PowerPoint presentation hardcopy: Financial oversight of intelligence agencies*

**Handout 7.3** *Scenarios and Discussion: Parliamentary oversight of the intelligence budget*

**Handout 7.4** *Case study: Reforming financial oversight of intelligence services: the Case of South Africa*

**Trainer Resource 7.1** *Additional information to selected slides of the PowerPoint presentation hardcopy (Handout 7.2)*

**Trainer Resource 7.2** *Parliamentary oversight of the intelligence budget. Elements of answers to Handout 7.3*

# Session plan

Financial oversight of intelligence services				
Learning objectives	<p>Participants will be able to:</p> <ol style="list-style-type: none"> <li>1. Develop their understanding of international standards for financial oversight of intelligence services</li> <li>2. Describe the internal and external mechanisms for financial oversight of intelligence services</li> <li>3. Understand how to guarantee accountability of intelligence services while respecting their need for secrecy</li> <li>4. Apply principles of intelligence budgeting in their own contexts</li> <li>5. Develop new methods to apply in the participants' work practices</li> </ol>			
Content to be covered	<ul style="list-style-type: none"> <li>• The institutional framework for financial oversight of intelligence services at a national level</li> <li>• Best international practice for financial oversight of intelligence services</li> <li>• Intelligence budgeting: tools and processes</li> <li>• Transparency versus secrecy in a democratic system</li> </ul>			
Time	180 min			
Activity	Time	Description of activity	Grouping and materials	Session objectives
1	15 min	Introduction and pre-test	Trainer to whole group <b>Handout 7.1 Test: Financial oversight of intelligence services</b>	Obj. 1-5
		<p>In Activity 1, the trainer gives an overview of the session (relevance, focus questions addressed, activities and timing).</p> <p>The trainer then gives each participant <b>Handout 7.1</b>, which is used as a short baseline test. This test assesses the participants pre-existing knowledge of issues related to financial oversight of intelligence agencies and introduces the contents of the session. (This same test will be used again, but as a post-learning assessment tool, at the end of the session, in Activity 5).</p> <p>The trainer collects the tests from the participants without discussing it further. He/she explains that they will receive the same test at the end of the training session and that these questions will be answered through the content of the session.</p> <p>Note: In preparation for this Activity, the trainer completes the pre-test with his/her own answers to be able to correct the participants' answers in Activity 5.</p>		

Activity	Time	Description of activity	Grouping and materials	Session objectives	Comments
2	40 min	PowerPoint presentation: Financial oversight of intelligence services: principles, mechanisms and tools	Trainer to whole group <b>Handout 7.2</b> PowerPoint presentation hardcopy: Financial oversight of intelligence services: principles, mechanisms and tools <b>Trainer Resource 7.1</b> Additional information to selected slides of the PowerPoint presentation hardcopy ( <b>Handout 7.2</b> )	Obj. 1-4	The trainer gives a PowerPoint presentation (Slides 1-18) covering the topic of financial oversight of intelligence services: definition, principles, stages, main oversight actors involved, budgeting, mechanisms and tools ( <b>Handout 7.2</b> ).  During the presentation, the trainer may encourage questions and remarks from the whole group. The trainer can also refer to <b>Trainer Resource 7.1</b> for additional information on the PowerPoint
3	60 min	Scenario and discussion: Parliamentary oversight of the intelligence budget	In three groups: Feedback from selected groups to whole group. <b>Handout 7.3</b> Scenario and discussion: Parliamentary oversight of the intelligence budget <b>Trainer Resource 7.2</b> Parliamentary oversight of the intelligence budget. Elements of answers to <b>Handout 7.3</b>	Obj. 2-3	The participants are divided in three groups. The trainer distributes to each group <b>Handout 7.3</b> , which includes one scenario with three different options. Each group chooses one of the three options. The groups discuss the chosen option and prepare a one-page summary of recommendations, which describes the profile of their ideal candidate they have chosen for joining an ad-hoc parliamentary oversight committee on intelligence oversight.  <b>Handout 7.3</b> includes a checklist with guiding questions for drafting the one-page profile summary. The trainer asks each group's representatives to present their profile to the whole group.  Note: In preparation for this Activity, the trainer uses <b>Trainer Resource 7.2</b> which includes elements of answer to the scenario options. <b>Trainer Resource 7.2</b> also includes elements of best international practice. The trainer can decide to hand out <b>Trainer Resource 7.2</b> to the participants at the end of the Activity.
4	50 min	Reading and Discussion: Strengthening financial oversight of intelligence services	Small groups <b>Handout 7.4</b> Case study: Reforming financial oversight of intelligence services: the Case of South Africa	Obj. 3-5	The participants work in the same three groups as during Activity 4. The trainer distributes to them <b>Handout 7.4</b> , which is an extract from a South African assessment report on the intelligence services' accountability.  The trainer asks each group to read the extract. The trainer then asks the groups to answer the three guiding questions provided on the <b>Handout 7.4</b> . Based on the participants' answers to the questions, the trainer asks them to explain what recommendations they would make in order to strengthen financial oversight of their country's Intelligence service(s).

Activity	Time	Description of activity	Grouping and materials	Session objectives	Comments
5	15 min	Conclusion, re-cap and post-test	Trainer to whole group <b>Handout 7.1</b> Post-Test: Financial oversight of intelligence services	Obj. 1-5	<p>The trainer distributes the same tests that the participants took in Activity 1, <b>Handout 7.1</b>. This time the test functions as a short post-learning assessment test. After the participants have completed the test, the trainer discusses the answers with the participants in the plenary. The participants share whether they have changed their answers from the pre-test ones. (The trainer should have already filled in a copy with his/her correct answers).</p> <p>The trainer then re-caps the activities covered and what key points have been learnt. The trainer may choose to elicit this information from the participants.</p>



## Description of activities

This section describes in more detail the activities listed above in the Session Plan.

### Activity 1. Introduction and pre-test

The trainer gives an overview of the session (relevance, focus questions, activities and timing). The trainer then gives each participant **Handout 7.1** which contains a short baseline test. This test assesses the participants' pre-existing knowledge of issues related to financial oversight of intelligence agencies and introduces them to the contents of the session. (This same test will be used again as a post-learning assessment tool in Activity 5).

The trainer collects the tests from each participant without discussing it further. He/she explains to the participants that the topics addressed by the questions in the test will be discussed during that training session. They will have the opportunity to measure their increased knowledge at the end of the training session when redoing the same test.

**Note:** In preparation for this Activity, the trainer fills in the pre-test with his/her answers to be able to correct the answers selected by the participants. Alternatively, participants can correct their own tests at the end of the session.

Materials:

- **Handout 7.1** Pre-test: Financial oversight of intelligence services

### Activity 2. PowerPoint presentation: Financial oversight of intelligence services: principles, mechanisms and tools

In Activity 2, the trainer gives a PowerPoint presentation covering the following aspects of financial oversight of intelligence services: definition, principles, stages, main oversight

actors involved, mechanisms and tools (**Handout 7.2**).

During the presentation, the trainer may encourage questions and remarks from the whole group. Additional information for the trainer is also provided in **Trainer Resource 7.1**.

Materials:

- **Handout 7.2** PowerPoint presentation hardcopy: Financial oversight of intelligence services: principles, mechanisms and tools
- **Trainer Resource 7.1** Additional information to selected slides of the PowerPoint presentation hardcopy (**Handout 7.2**)

### Activity 3. Scenario and discussion: Parliamentary oversight of the intelligence budget

In Activity 3, the participants are divided in three groups. The trainer distributes to each group **Handout 7.3**, which includes one scenario with three different options.

Each group chooses one of the three options. The groups discuss the chosen option and prepare a one-page profile summary, which describes the profile of a fictional candidate they have chosen for joining a ad-hoc parliamentary oversight committee on intelligence oversight.

**Handout 7.3** includes guiding questions, which should help the group in drafting their one-page profile summary. The trainer asks each group's representatives for feedback to the whole group.

**Note:** In preparation for this Activity, the trainer uses **Trainer Resource 7.2**, which includes elements of answers to the scenario options and elements of best international practice. The



trainer can decide to hand out **Trainer Resource 7.2** to the participants at the end of the Activity.

Also in preparation for this exercise, the trainer could also benefit from reading the DCAF Backgrounder: *Parliamentary oversight of intelligence services*.<sup>1</sup>

Materials:

- **Handout 7.3** Scenario and discussion: Parliamentary oversight of the intelligence budget: practice and standards
- **Trainer Resource 7.2** Parliamentary oversight of the intelligence budget. Elements of response to **Handout 7.3**.

### Activity 4. Case study: Reforming financial oversight of intelligence services: the Case of South Africa

In Activity 4, the participants work in the same three groups as during the previous Activity. The trainer distributes an extract from a South African assessment report on the intelligence services' accountability (**Handout 7.4**).

The trainer asks each group to read the extract. The trainer then asks the groups to answer the three guiding questions provided on the **Handout 7.4**.

Materials:

- **Handout 7.4** Case study: Reforming financial oversight of intelligence services: the Case of South Africa

### Activity 5. Conclusion, re-cap and post-test

The trainer distributes the same tests that the participants took in Activity 1, **Handout 7.1**. This time the test functions as a short post-learning assessment test. After the participants have completed the test, the trainer can provide the correct answers to the plenary and let participants correct their own test copy. Alternatively, she/he can correct the tests and

check if the participants have changed their answers from the pre-test ones and also give the correct answers to the participants.

The trainer then re-caps the activities covered and what key points have been learnt. The trainer may choose to elicit this information from the participants.

Materials:

- **Handout 7.1** Test: Financial oversight of intelligence services

<sup>1</sup> <http://www.dcaf.ch/Publications/Parliamentary-Oversight-of-Intelligence-Services>





# Handout 7.1

## Test: Financial oversight of intelligence services

This pre-test on financial oversight of intelligence services serves as a personal assessment of the participants' pre-existing knowledge on the topic. The test will be submitted again at the end of the session.

**Name:**

**1. In your country, what does the law regulating the work of the main intelligence service say about budget oversight?**

- a) The law states that the budget of the intelligence service(s) should be overseen by the Government/ the President only
- b) The law states that the budget of the intelligence service(s) should be overseen by the Parliament only
- c) The law states that the budget of the intelligence service(s) should be overseen by both the Government/ the President and the Parliament
- d) The law mentions nothing about budget oversight of intelligence agencies

Pre-session answer

Post-session answer

**2. According to international best practices, parliament should approve the budget of the intelligence service(s) ...**

- a) In its detailed, line-item version
- b) As one line only (simple 'yes or no' vote on the total budget figure)
- c) In its detailed version minus the names of intelligence officers (redacted)
- d) In its detailed version minus the names of intelligence officers and operational objectives (redacted)

Pre-session answer

Post-session answer

**3. According to international best practices, parliamentary oversight of the intelligence services' budget should include:**

- a) A discussion in plenary, followed by a plenary vote on the specific intelligence budget
- b) A discussion by selected members, followed by a plenary vote on the specific intelligence budget
- c) A discussion by selected members, followed by a plenary vote on the national budget, which includes only one budget line about the intelligence service
- d) No discussion by Parliament at all

Pre-session answer

Post-session answer

**4. In principle, the Supreme Audit Institution (SAI) has:**

- a) No access at all to the intelligence services
- b) Only limited access to the intelligence services (through hearings conducted outside of the premises of the intelligence services)
- c) Full access to the intelligence service premises, but not the documents
- d) Full access to the Intelligence service premises and its documents

Pre-session answer

Post-session answer

**5. What is a compliance audit of an intelligence service?**

- a) An audit of the service's compliance with international humanitarian law
- b) An audit of the intelligence officers' compliance with internal regulations
- c) An audit of the service's operational consistency with local financial laws and regulations
- d) An audit of the service's compliance with international human rights law

Pre-session answer

Post-session answer

**6. In your country, who is in charge of preparing the intelligence budget and to whom shall he/she submit it?**

- a) The internal accounting officer submits the budget to Parliament
- b) The internal accounting officer submits the budget to the Government/ the President
- c) The Head of Intelligence submits it to the Council of Ministers
- d) The Head of Intelligence submits it to the President
- e) A different body: \_\_\_\_\_

Pre-session answer

Post-session answer

**7. In most democratic countries, parliamentary oversight of the intelligence budget occurs mainly:**

- a) During the preparation phase only
- b) During the approval and assessment phase
- c) During the implementation phase only
- d) During the assessment phase only

Pre-session answer

Post-session answer

**8. In your country, the members of the parliamentary intelligence oversight committee...**

- a) All belong to the same political party
- b) Belong to different political parties, including the main opposition party
- c) Are all independent
- d) There is no intelligence oversight committee in our country.

Pre-session answer

Post-session answer

**9. In 2013, the US intelligence community's budget was...**

- a) Between 1 -3 billion dollars
- b) Between 10 -20 billion dollars
- c) Between 30 -50 billion dollars
- d) Between 50 - 70 billion dollars

Pre-session answer

Post-session answer

**10. In your country, the budget of the main intelligence service (in local currency) is...**

- a) Please provide an estimation to the best of your knowledge:

\_\_\_\_\_

Pre-session answer

Post-session answer



## Handout 7.2

**PowerPoint presentation hardcopy: Financial oversight of intelligence services: principles, mechanisms and tools**

***Handout 7.2 PowerPoint Presentation:***

*Financial oversight of intelligence  
services:  
principles, mechanisms and tools*

1

**Definition: What are  
intelligence services?**

**“Intelligence services are state organizations that collect, analyze, and disseminate information related to threats to national security.”**

Source: Born and Geisler Mesevage, *Introducing Intelligence Oversight*, Geneva: DCAF, 2012

2

## 4 main stages of intelligence work

1. **Management and support:** services define what information should be gathered for what purpose.
2. **Data collection/operations:** interviews, undercover actions, surveillance, etc. It is the most costly phase
3. **Data processing/exploitation:** decoding, translation, interpretation of imagery, etc.
4. **Data analysis:** Generating “finished intelligence” reports

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## How much does that cost? Example USA

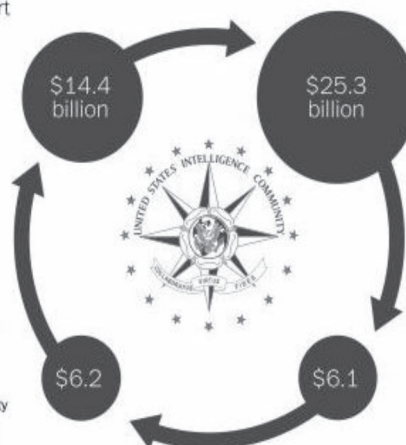
### 1. Management and support

Nearly 28 percent of the 2013 intelligence budget will be used on the first stage of the intelligence cycle. During this phase, intelligence agencies determine what issues or tasks need to be addressed and what information must be gathered.

### 4. Data analysis

About 12 percent of the budget will be spent on analyzing and distilling data into intelligence “products.” Information reviewed and correlated with other sources is called finished intelligence. Finished intelligence is hand-carried to the president and key national security advisers on a daily basis. Policymakers make decisions based on these reports. Finished intelligence may lead to further inquiries, which start the cycle over again.

Note: Data for CIA retirement and disability system not included.



### 2. Data collection

The bulk of spending in 2013 — 49 percent of the budget — is for gathering raw information through activities such as interviews, technical and physical surveillance and human source operations. Information is gathered by various means, such as from open, covert, electronic and satellite sources.

### 3. Data processing and exploitation

The previous stage yields large amounts of unfiltered data, which must be processed into a form analysts can use. Nearly 12 percent of the \$52 billion will be spent on information filtering techniques, such as decoding messages, translating broadcasts, exploiting imagery, preparing information for computer processing, storage and retrieval.

Sources: FY 2013 Congressional Budget Justification, intelligence.gov, Office of the Director of National Intelligence

## Why is financial oversight of intelligence services important?

- **Democratic legitimacy of intelligence services:** to ensure that their use of public funds is scrutinised
- **Transparency:** to encourage public debates on the funding, policies and priorities of intelligence services (the people's *right to know*)
- **Prevention of abuse:** to ensure that public funds are used in a lawful way
- **Intelligence efficiency:** to gain insights into the performance of intelligence services (value for money)

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## What are the challenges to financial oversight of intelligence services?

1. Some countries (e.g., the USA) exclude the intelligence services from laws regulating the use of public funds
2. Intelligence budgets are sometimes not comprehensive
3. It is difficult to make a clear link between money spent on intelligence work and the results of this work
4. Intelligence money is sometimes managed by a very small group of people, making it difficult to trace back
5. Transactions are often kept confidential, with no record
6. Misuse of secret funds include: paying expensive services or informants; using and keeping assets for personal use; engaging in private business for personal profit

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## What are the six layers of financial oversight of intelligence services?

1. Parliamentary oversight
2. Independent bodies' oversight: (SAIs, Public Accounts Committees, Ombuds institutions, Information commissioners, inquiry commissions, potentially: the independent inspector-general of intelligence)
3. Internal oversight
4. Executive control
5. Judicial review (through trials, review of the administrative decisions, check on constitutionality of the measures)
6. Media and civil society

Adapted from: DCAF backgrounder, *Parliamentary Oversight of Intelligence Services*.

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## What are the parliamentary tools for financial oversight of intelligence services?

### *Parliamentary oversight:*

- It is essential that **parliamentary committees** involved in scrutinizing, amending and/or approving intelligence budgets have **access to all relevant information** including classified sections of the budget. These committees include:
  - Intelligence oversight committees
  - Budget committees
  - Ad-hoc special committees

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## What are parliamentary intelligence oversight committees (PIOCs)?

- PIOCs can be composed of either parliamentarians or of experts working on behalf of parliaments
- Their members are appointed and confirmed by either the parliament as a whole, or by the executive
- They typically focus on review of intelligence services' activities, including their finances
- In some countries they also participate in the budget approval phase
- Normally, they have access to classified information not available to other members of parliament
- They provide a forum for the discussion of intelligence issues, and deal as knowledge and expertise centres

Source: Wills, *Financial Oversight of Intelligence Services*, p. 161 and DCAF Backgrounder, *Parliamentary Oversight of Intelligence Services*.

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## What type of confidential information do intelligence committees receive?

- The executive's national intelligence priorities
- The executive's intelligence policies and regulations
- The annual reports of the intelligence services
- The security and threat assessments of the services
- The annual intelligence budgets and financial reports
- The SAI's reports on the services
- The activities and findings of expert intelligence oversight bodies (if they exist)

Source: Nathan, *Intelligence Transparency, Secrecy and Oversight in a Democracy*, DCAF, 2012, p.61

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## What determines the effectiveness of intelligence committees?

- **Ability:** The committee's resources, investigative powers, and access to classified information
- **Capacity:** The degree to which committee members have the time, staff, and expertise to carry out their responsibilities
- **Attitude:** The will of the committee members to carry out their responsibilities
- **Authority:** The committee's ability to influence the budgetary process (especially when its role is advisory)

Source: Wills, *Financial Oversight of Intelligence Services*, p. 161 and DCAF Backgrounder, *Parliamentary Oversight of Intelligence Services*.

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## What is the role of independent bodies in financial oversight of intelligence services?

### *Supreme Audit Institutions (SAIs):*

- SAI are usually the **main external bodies** auditing the financial records of intelligence services during the **assessment phase** of the budget cycle
- SAIs perform financial, compliance (legal), and performance (value for money) audits
- Sometimes SAIs provide opinions on draft budgets (approval phase)
- Those special budget lines kept secret from SAI scrutiny should be accessible to parliament

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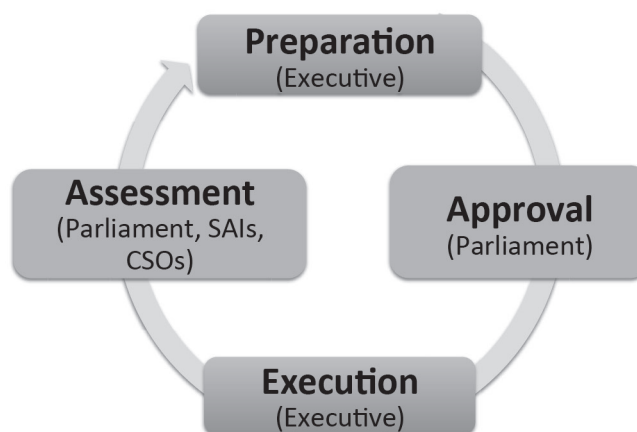
### What is the role of internal accounting officers (controllers)?

- Internal controllers' responsibility is to ensure that the agency keeps orderly, accurate financial records
- They ensure that the agency complies with all applicable regulations
- They are also in charge of preventing and, if necessary, responding to unauthorised, irregular, or wasteful agency expenditures
- They sometimes can make disciplinary decisions against agency officers who engage in financial wrongdoing

Source: Wills, Aidan: *Financial Oversight of Intelligence Services*, p. 158

13

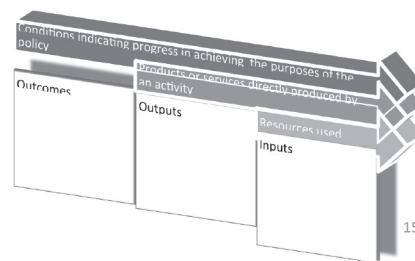
### What are the stages of the intelligence services' budget oversight?



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## Does performance-based budgeting apply to intelligence services?

- When a country clearly states its **intelligence objectives**, assessing the implementation of a budget is made **easier**
- Yet, many consider that making intelligence objectives public will **benefit their adversaries**
- States also try to impose secrecy over the **inputs** (i.e. the **means, methods and sources** used for gathering information)
- Often, the **outputs** of intelligence work are also kept classified



## What are the various approaches to the disclosure of intelligence services' budgets?

1. Only publishing the total amount allocated to the entire intelligence community (UK)
2. Publishing the total amount allocated to each national intelligence agency (Germany)
3. Disclosing the specific amounts allocated for particular purposes, e.g., personnel, operational costs, investments, etc. (France, Australia)
4. Not publishing anything (USA)

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## Transparency vs. secrecy: What information may be disclosed without causing harm?

The following information can be disclosed as it is unlikely to cause harm to individuals or the state as a whole:

- How much money a country spends on its intelligence services comprehensively?
- The spending breakdown per agency
- The spending breakdown on personnel
- The operating costs of each agency
- Capital expenditure

Source: Nathan, *Intelligence Transparency, Secrecy, and Oversight in a Democracy*, Geneva : DCAF, 2012

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## Transparency vs. secrecy: What information may be withheld ?

The following information remains secret as disclosure can cause harm to individuals or the state as a whole:

- the identity of intelligence officers (other than the heads of the intelligence services)
- the identity of intelligence informants
- the technical details of operational methods
- the details of VIP protection
- the current operations and investigations, including targets, outputs, or constraints
- the identity and personal data of individuals who are under surveillance

Source: Nathan, *Intelligence Transparency, Secrecy, and Oversight in a Democracy*, Geneva : DCAF, 2012

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## Handout 7.3

### Scenario and discussion: Parliamentary oversight of the intelligence budget

Participants are divided into three groups. Each group chooses to work on one of the three scenario situations outlined below. The members of each group jointly develop their group's answer to the chosen option.

#### Scenario: Designating three members of parliament for overseeing the intelligence budget

The Speaker of the Parliament wants to conduct hearings with high-level intelligence officers on the intelligence budget. He/she contacts you as independent academic experts on financial oversight. He/she asks you to formulate recommendations for appointing three members of parliament who will join an ad-hoc parliamentary intelligence oversight committee.

The Speaker would like you to consider appointing three members as follows:

- 1) Designating a member of the opposition party as chairman of the ad-hoc intelligence committee (**Group 1**)
- 2) Designating one member of parliament who used to be a member of the intelligence service (**Group 2**)
- 3) Designating one member of parliament who used to hold the position of Minister of the Interior in the previous majority government (**Group 3**)

For each member, the Speaker wishes you to draw up recommendations for the profile of your candidate, explaining why the candidate would be a good choice for the committee.

Each of the three groups should work on the profile for one of the three candidates. The result of each group's work should be a summary (max. one-page) of recommendations addressed to the Speaker of Parliament. The summary presents the group's recommendations for the profile of the chosen candidate and explains why this candidate is a good choice for a member of the ad-hoc committee. The checklist in the next page can be used as guidance.

After preparation in groups, each group presents to the whole group their summary.

## Checklist for summary of recommendations

### Knowledge and Experience:

- Are you going to recommend members who have served a long career as parliamentarians?
- Is there a risk that these members are too closely affiliated with the intelligence agency?
- How do you want to address that risk?

### Expertise and Vetting:

- Are you going to recommend vetting the three members of the committee?
- Are the members going to work with staffers, and will these staffers be vetted too?
- If yes, will the vetting criteria be published?

### Diversity of background:

- What is the political background of the member you are going to choose?
- Specifically, what political profile are you going to recommend for the Chairman of the committee?
- What other considerations of diversity will you take into account?

### Collusion:

- Several MPs are former members of the intelligence services. What speaks for or against designating one of them?
- Two MPs are former ministers (of interior and justice, respectively). What speaks for or against designating one of them?
- You are in touch with the office of the president/prime minister, and they offer you their assistance in choosing the members of the committee. What do you tell them?

### Shortly describe the profile of your chosen fictional candidates:

Candidate: Fictional name, experience, background, political and other affiliations



## Handout 7.4

### Case study: Reforming financial oversight of intelligence services: the Case of South Africa

In your groups, please read the following extract from a South African assessment report on the intelligence services' accountability.

After reading the report, discuss it in your group. Then jointly develop a set of 4-5 recommendations with regards to reforming your country's system of financial oversight of the intelligence services. The following questions may help you formulate your recommendations:

- **Question 1:** After reading the extract below, what common points do you find between the South African and your country's situation?
- **Question 2:** Would you agree with disclosing the spending breakdown on personnel, operating costs and capital expenditure of your country's intelligence services? Justify your choice.
- **Question 3:** Do you agree with the suggestion that the intelligence budget should be discussed in detail by parliament, with only specific elements remaining undisclosed? What external oversight body should have access to these confidential elements?

#### Failure to Publish Intelligence Budgets and Financial Reports in South Africa

"(...) the intelligence services do not have their own budget vote in respect of the funds appropriated to them annually by Parliament. Instead, these funds appear as a single line transfer payment in the budget vote of the National Treasury. As a result (...), the intelligence services are not directly accountable to Parliament for their budgets and spending (...).

One of the fundamental rules of a democratic dispensation is that government can only spend money with the approval of Parliament. Yet our Parliament does not have any direct insight into the budgets and activities of the intelligence services and therefore cannot engage in an informed debate on these matters. These limitations apply equally to the public, whose taxes are used to fund the intelligence services.

Intelligence organisations throughout the world are resistant to revealing their budgets on the grounds that foreign intelligence services would thereby gain an advantage over them. We believe that this argument is overstated. A foreign service would derive no benefit from knowing how much money another country spends on its intelligence services. Nor indeed would any advantage or prejudice arise from disclosing the spending breakdown on personnel, operating costs and capital expenditure. It is only at a higher level of detail – regarding targets, methods, sources and operational outputs and constraints – that security could be undermined through disclosure. (...)

"(...) the intelligence services should have their own vote in respect of monies approved annually by Parliament. The services should present annual budgets and financial reports to Parliament. When doing so, they would not be expected to disclose information that would compromise their operations, methods or sources (...)."

Extract from: Intelligence in a Constitutional Democracy. Final Report to the Minister for Intelligence Services, the Honourable Mr Ronnie Kasrils, MP. Johannesburg, 10 September 2008, available: [www.lse.ac.uk/internationalDevelopment/.../ReviewCommSept08.pdf](http://www.lse.ac.uk/internationalDevelopment/.../ReviewCommSept08.pdf)





## Trainer Resources 7.1

### Additional information to selected slides of the PowerPoint presentation hardcopy (Handout 7.2)

#### Slide 4: How much does that cost? Example USA

- In 2013, the Washington Post released for the first time the budget request of the USA's intelligence community submitted to Congress. The document was leaked by former intelligence officer Edward Snowden.
- It revealed that the total amount of the intelligence budget in the United States was USD 52 billion. The chart on this slide shows that the most costly part of intelligence work (approximately 75% of the budget) are the first two phases, i.e. management/planning and data collection (field operations). The remaining budget is spent on filtering information (phase 3) and analyzing it (phase 4).

#### Slide 6: What are the challenges to financial oversight of intelligence services?

1. Despite recent revelations concerning the operations of intelligence agencies, many countries (e.g., the USA) treat the intelligence budget as a budget apart from other government budgets.
2. 'Not comprehensive' budgets mean that there are, in addition to the published budgets, "secret" or "black" budgets which fall outside the scope of public and/or institutional oversight.
3. The problem of 'intangible results': it is difficult to measure the role intelligence has had in preventing events from happening. It is more common practice to blame intelligence bodies (and the funds allocated to them) for events they failed to prevent.
4. 4, 5, 6: it is important to note that abuses can happen at the operational level (agents) or at the top of the hierarchy (head of agency, ministers, etc.)

#### Slide 7: What are the six layers of financial oversight of intelligence services?

- This session focuses mainly on **1, 2** and **3**. That's why it's useful to say something about **4** and **5** here, in addition to **3**.
- **Point 3:** Internal oversight: Intelligence services have **accountants/finance departments** who hold the financial files and record the day-to-day expenses according to **a set of written guidelines** for the use of funds. These officers/departments also prepare a yearly **financial report** for external oversight bodies.
- **Point 4:** Executive oversight: executive officials/heads of services/ministers are liable for the performance and use of funds by intelligence services.
- **Point 5:** Judicial review: judges/courts sometimes authorise intelligence activities (e.g., eavesdropping) and/or pronounce sentences on alleged violations of the law by intelligence services.

#### Slide 8: What are the parliamentary tools for financial oversight of intelligence services?

- **Intelligence oversight committees** perform the bulk of parliamentary oversight of intelligence services in most democracies. One exception is France, which does not have such a committee. These committees normally have access to classified information (including special budget lines) not accessible to the parliament plenary.



- **Budget committees** might not have the time and expertise to scrutinise intelligence budgets. In that case, they hire specialised staff (rapporteurs) for that. Sometimes they do not have access to classified information.
- **Ad-hoc special committees**, as in the case of Germany, are confidential committees that specifically deal with reviewing intelligence services' records, including budgets. They can also have **investigative powers**.

### Slide 12: What is the role of independent bodies in financial oversight of intelligence services?

- Other independent bodies include **ombuds institutions, information commissioners and ad-hoc inquiry commissions**. They all operate along similar principles:
  - o they are **independent** from the executive;
  - o they look into **specific complaints** by citizens or servicemen;
  - o they have **investigation powers** and can **conduct hearings**;
  - o they are granted **unlimited access to information and premises**;
  - o their advice is formulated in **written reports** and communicated, publicly or confidentially to the executive.
- On the specific role of **Supreme Audit Institutions (SAI)**:
  - o SAIs usually perform three types of audits (2nd bullet point):
- The aim of a **financial audit** is to ensure the financial accountability of the audited institutions by having a look at its financial records and transactions.
- The aim of a **compliance audit** assesses whether the agency's activities, financial transactions and expenditures are in line with all prevailing budgetary and financial accountability laws and regulations.
- The aim of a **performance audit** is to ensure whether the agency's resources are consistent with its policy objectives.

### Slide 14: What are the stages of the intelligence services' budget oversight?

- The trainer shall refer to presentation made in tool 3: what is the budget cycle? – The trainer should stress that in the case of intelligence service budget cycle oversight, it could happen that the president/executive replaces some of the traditional parliamentary tasks at the approval phase.
- In most democracies, **parliaments scrutinise, amend, and approve** intelligence budgets prepared by the executive. The intelligence **Budget Approval phase** should take place through a combination of **full scrutiny** by specialised committees and a **plenary vote** of budget approval.
- During the **Budget Execution phase**, parliamentary committees oversee budget implementation by the services. They may also have to make decisions regarding the **allocation of additional funds** (e.g. following terror attacks).
- During the **Budget Assessment phase** (*ex-post* review), parliamentary (budgetary or intelligence or ad-hoc) committees review the finances of the intelligence services, mainly based on the audits performed by SAIs or directly based on the intel services' financial records.



## Trainer resource 7.2

### Parliamentary oversight of the intelligence budget. Elements of answers to Handout 7.3

In Activity 3, the participants are divided into three groups, which work on different scenarios. This *Trainer resource* includes elements of answer to the situations and questions provided in the scenarios. This *Trainer resource* should assist the trainer in facilitating the scenario discussions. The trainer may choose to distribute copies of this *Trainer Resource* to the participants once Activity 3 is completed.

#### Scenario: Designating three members of parliament for overseeing the General Intelligence budget - Answers

Note: The following excerpts are taken from the DCAF Backgrounder: Parliamentary oversight of intelligence services, p. 4

##### Concerning the preservation of knowledge and experience:

"This can be facilitated by members serving throughout their legislative careers, though there is a risk that members become too closely affiliated with the intelligence services to properly oversee their activities."

##### Concerning expertise and vetting:

"Parliamentarians should have an experienced, vetted support staff to assist them."

"If members of the Parliamentary Intelligence Oversight Committee (PIOC) are vetted, the vetting criteria should be unclassified and clear, and should include the possibility of appeal."

##### Concerning the diversity of background of members:

"Members of the PIOC should ideally come from backgrounds that reflect the political, ethnic and religious diversity of the country. In some systems, the chairman of the PIOC must be a member of the opposition party."

##### Concerning the risk of collusion:

"Former members of the intelligence community and former responsible ministers do not usually serve with a PIOC for some period of time. The role of the executive in the selection of PIOC members should be limited."

##### Example of one of the members' fictional profile:

Title	Name	Experience	Background	Political affiliation	Other affiliations
Ms	Petra Smith	10 years experience as elected MP. Member of security and interior committee for two years. Worked on revising the armed forces' budget in 2010.	Has a major in economics from London School of Economics. Married to a bank employee.	Member of the independent democratic party (not part of the governing coalition).	Former member of the board of <i>Transparency UK</i> . Never served in Government, nor in armed forces.



## Additional resources

- Andersson, Lena, Masson, Nicolas and Salah Aldin, Mohammed. *Guidebook: Strengthening Financial Oversight in the Security Sector*. Geneva and Ramallah: DCAF, 2011.
- Born, Hans and Geisler, Gabriel. "Tool 1: Introducing Intelligence Oversight." *Overseeing Intelligence Services: A Toolkit*. Ed. Born, Hans and Aidan Wills. Geneva: DCAF, 2012.
- DCAF. *Parliamentary Oversight of Intelligence Services, DCAF Backgrounder*. Geneva: DCAF, 2006.
- DCAF. *Intelligence Services, DCAF Backgrounder*. Geneva: DCAF, 2006.
- Nathan, Laurie. "Tool 3: Intelligence Transparency, Secrecy and Oversight in a Democracy". *Overseeing Intelligence Services: A Toolkit*. Ed. Born, Hans and Aidan Wills. Geneva: DCAF, 2012.
- Wills, Aidan. "Tool 8: Financial Oversight of Intelligence Services." *Overseeing Intelligence Services: A Toolkit*. Ed. Born, Hans and Aidan Wills. Geneva: DCAF, 2012.

## Annex A.

### Tool 7. Financial oversight of intelligence services: the local training session

#### Introduction

The following objectives, suggested content, example activities and suggested sources are designed to give suggestions and examples of how materials can be developed by the trainers to suit their own particular local context.

#### Learning objectives

Participants will be able to:

1. Know the contents of the legal framework for financial oversight of intelligence services in their own local context.
2. Develop solutions to be applied by the participants' own work to improve financial oversight of intelligence agencies.

#### Suggested content to be covered

- Mapping of the national/local legal and institutional framework for financial oversight of intelligence services.

#### Focus questions

- What is the legal framework for financial oversight of intelligence agencies in participants' own contexts?
- How can solutions be developed and applied in participants' own contexts?

#### Overview

*Description of example activities*

**Handout L.7.1** *Test: Financial oversight of intelligence agencies*

**Handout L.7.2** *Mapping the legal and institutional framework for financial oversight of Palestinian intelligence agencies*



## Description of example activities

The following example activities are taken from the localised training session that was created for use in training activities conducted in the occupied Palestinian territories. They are given here as a model or example for the trainer to adapt if desired.

### **Activity 1. Pre-test: Financial oversight of intelligence agencies**

**Time** 10 min

The trainer submits a pre-test on financial oversight of Palestinian intelligence services to the participants (10 minutes). This test assesses the participants pre-existing knowledge of issues related to financial oversight of intelligence agencies. The trainer collects the tests from each participant without discussing it further. The test will be submitted again at the end of the session.

#### **Materials**

- **Handout L.7.1** Test: Financial oversight of intelligence agencies

### **Activity 2. Group exercise on mapping of the Palestinian national framework for financial oversight of intelligence agencies: principles, laws and regulatory bodies**

**Time** 100 min

#### **Materials**

- **Handout L.7.2** Mapping the legal and institutional framework for financial oversight of Palestinian intelligence agencies

The participants work in four groups. Each group receives the following table (**Handout L.7.2**) for mapping the legal and institutional framework for financial oversight of Palestinian intelligence agencies. In addition, each of the group receives

one (1) question (see in the table below) and answers it.

When the groups are ready, the trainer facilitates a discussion on the outcomes of this exercise (100 minutes).

Note: Participants should be given a sufficient number of copies of the Legal Collection 'The Security Sector Legislation of the Palestinian National Authority', Geneva: DCAF, 2008 in Arabic to conduct this exercise. The publication can also be accessed electronically.

### **Activity 3. Post-test and discussion of main learning achievements**

**Time** 40 minutes

The trainer distributes the same test that was used in Activity 1, with the participants' pre-trainer answers. The participants take 10 minutes to read through the questions again and fill in their answers in the post-session box. When all participants are ready, the trainer explains the correct answers and answers questions from the participants if needed (10 minutes). The trainer then asks each participant to share with the group in which field (related to which question in the test) the participant believes to have learned something new in this training session (20 minutes).

#### **Material:**

- **Handout L.7.1** Test: Financial oversight of intelligence agencies



## Handout L.7.1

### Pre-test: Financial oversight of intelligence agencies

Name of participant:

**1. What does the law of the Palestinian General Intelligence agency mention about budget oversight?**

- a) The budget of the General Intelligence should be overseen by the President only
- b) The budget of the General Intelligence should be overseen by President and Legislative Council
- c) The budget of the General Intelligence should not be overseen by the Legislative Council only
- d) The budget of the General Intelligence should not be overseen by anyone

Pre-session answer

Post-session answer

**2. The budget of the Palestinian General Intelligence should be approved by Parliament...**

- a) ... in its full version
- b) ... as one line only
- c) ... in its full version minus the names redacted
- d) ... in its full version minus the names and the objectives redacted

Pre-session answer

Post-session answer

**3. General Intelligence budget oversight by the Legislative Council includes:**

- a) A discussion in plenary, followed by a plenary vote on the specific intelligence budget
- b) A discussion by three members, followed by a plenary vote on the specific intelligence budget
- c) A discussion by three members, followed by a plenary vote on the national budget, which includes only one budget line about the intelligence
- d) No discussion by parliament at all

Pre-session answer

Post-session answer

**4. In principle, the State Audit and Administrative Control Bureau (SAACB) has:**

- a) No access at all to the General Intelligence
- b) Only a limited access to the General Intelligence, through hearings performed outside
- c) Full access to the General Intelligence premises, but not the documents
- d) Full access to the General Intelligence premises and its documents

Pre-session answer

Post-session answer

**5. What is a compliance audit of an intelligence agency?**

- a) An audit of the agency's compliance with international humanitarian law
- b) An audit of the intelligence officers' compliance with internal regulations
- c) An audit of the agency's operational consistency with local financial laws and regulations
- d) An audit of the agency's compliance with international human rights law

Pre-session answer

Post-session answer

**6. Who is in charge of preparing the intelligence budget and to whom shall he/she submit it?**

- a) The internal accounting officer submits the budget to Parliament
- b) The internal accounting officer submits it to the President
- c) The Head of Intelligence submits it to the council of Ministers
- d) The Head of Intelligence submits it to the President

Pre-session answer

Post-session answer

**7. The US intelligence community's budget is...**

- a) Between 1 -3 billion dollars
- b) Between 10 -20 billion dollars
- c) Between 30 -50 billion dollars
- d) Between 50 - 70 billion dollars

Pre-session answer

Post-session answer

**8. In most democratic countries, parliamentary oversight of the intelligence budget occurs mainly:**

- a) During the preparation phase only
- b) During the approval and assessment phase
- c) During the implementation phase only
- d) During the assessment phase only

Pre-session answer

Post-session answer

**9. The guidelines for financial management of the General Intelligence are:**

- a) Integral part of the General Intelligence Law
- b) Confidential bylaws, which are not shared with anyone outside the service
- c) Decisions, which were drafted by the Head of Intelligence and approved by the President
- d) Decisions, which were drafted by civil society organisations

Pre-session answer

Post-session answer

**10. Vetting of the representatives of the intelligence oversight committee...**

- a) Is prohibited by law
- b) Is not mentioned in the General Intelligence Law
- c) Is mentioned in the General Intelligence Law but only concerns staffers
- d) Is mentioned in the General Intelligence Law as a compulsory procedure

Pre-session answer

Post-session answer





## Handout L.7.2

### Mapping the legal and institutional framework for financial oversight of Palestinian intelligence agencies

The legal framework for financial oversight of Palestinian intelligence agencies	The institutional framework for financial oversight of the Palestinian intelligence agencies
<p>1. What are the laws regulating the work, structure and objectives of Palestinian intelligence agencies?</p> <p><input type="radio"/></p> <p><input type="radio"/></p> <p><input type="radio"/></p>	<p>2. What internal and external oversight institutions are mentioned in the Palestinian General Intelligence Law?</p> <p><input type="radio"/></p> <p><input type="radio"/></p> <p><input type="radio"/></p>
<p>3. What are the decisions specifically regulating financial operations of the Palestinian General Intelligence?</p> <p><input type="radio"/></p> <p><input type="radio"/></p> <p><input type="radio"/></p>	<p>4. What other formal and informal institutions may exert financial oversight of the intelligence agencies?</p> <p><input type="radio"/></p> <p><input type="radio"/></p> <p><input type="radio"/></p>



## Suggested resources

1. Andersson, Lena, Masson, Nicolas and Salah Aldin, Mohammed. *Guidebook: Strengthening Financial Oversight in the Security Sector*. Geneva and Ramallah: DCAF, 2011.
2. DCAF. *Palestinian Legal Collection, Financial and Administrative Oversight in the Security Sector*. Geneva and Ramallah: DCAF, 2013.
3. DCAF. *Intelligence Services, DCAF Backgrounder*. Geneva: DCAF, 2006.
4. Friedrich, Roland, Luethold, Arnold and Milhem, Feras. *The Security Sector Legislation of the Palestinian National Authority*. Geneva and Ramallah: DCAF, 2008.
5. Palestinian National Authority. *The Palestinian General Intelligence Law No. 17 of 2005*.



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