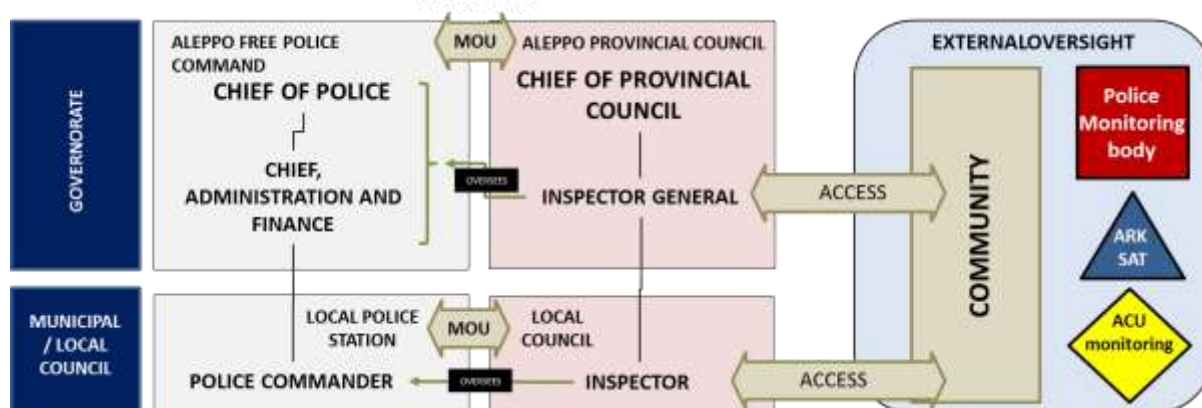


ARK is currently providing salary stipends and operational funds to the Free Syria Police (FSP) and travel stipends to Civil Defence groups in Idlib and Aleppo. This has provided ARK with extensive experience in supporting nascent institutions with limited experience of transparency and accountability, in a cash-only environment. To ensure transparency, limit opportunities for corruption, and build trust between the recipients and local communities, ARK has created (and donor governments have endorsed) processes such as the example below for the Aleppo Free Police:



The key to applying this dual accountability model in practice is to deploy a system of crossover reporting, where results delivered on the ground are documented for donor governments to prevent resource capture and misdirection by local interest groups, while probity in the use of donor government funds is carefully explained and demonstrated to local communities through disclosure of the beneficiaries. Following specialised training provided by ARK which sought to align managerial and financial responsibilities in the police force, the FSP created new positions including that of **administrative coordinator** (who distributes stipends, prepares monthly invoices, and collates signed receipts); **general accountant** (who prepares a monthly budget forecast of salaries, operational and reserve expenses, and drafts a monthly financial report for donors, which includes copies of all signed receipts, and a time-sheet signed by employees and approved by department inspectors); and **inspector general** (to be appointed by the provincial council and paid separately by the donor government to ensure their independence, and mandated to investigate misconduct of employees or the institution’s leadership). This system has now survived many changes in personnel and has withstood attempts by some provincial councils to encroach on internal procedures of the FSP.

For both the FSP and Civil Defence, ARK has designed a robust and effective system to monitor and audit the stipend system on a continuous basis, via stringent use of bilingual payment vouchers, invoices and expense summary sheets for operational and reserve funds, which are signed in triplicate by the recipient and witnessed by the donor, the implementer, and a provincial council representative. Funds are paid in US currency to protect against exponential inflation of the Syrian pound and to guard against unreliable currency exchange rates. Salary scales are set in consultation with donor governments and local and provincial councils, and are based on parity with comparable public sector salaries. ARK and donors frequently review the eligibility of beneficiaries to ensure that no funds fall into the hands of Designated Terrorist Organisations (DTOs).

Through these mutually-reinforcing measures, **which are replicable and scalable to other projects**, ARK has successfully delivered over \$2 million in stipend funds without loss or misdirection.