



## COMPARATIVE ANNUAL ACTUAL SPENDING REPORT FOR HIGHER COUNCIL FOR YOUTH AND SPORTS 2022-2023

In accordance with the 2023 Ministry of Finance actual spending report, actual expenditures allocated to Higher Council for Youth and Sports were ILS86.7 million of a total ILS17,870.5 million from overall actual spending in the 2023 budget, or 0.49% of overall expenditures. [1]

According to the 2022 annual actual spending report by the Ministry of Finance, actual spending allocated to Higher Council for Youth and Sports was ILS 77.8 million of NIS16,197.6 million of the 2022 overall annual actual spending from the public budget, or 0.48% of overall expenditures. [2]

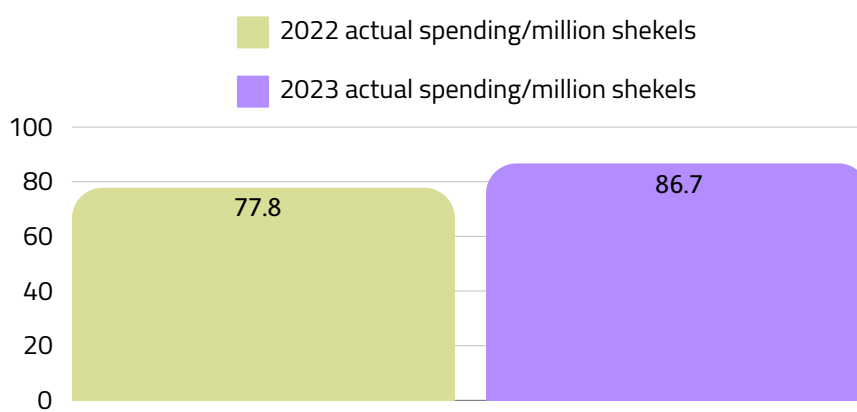
The table below illustrates comparative figures for annual actual spending items for 2022-2023 for the Higher Council for Youth and Sports:

### Comparative annual actual spending for 2022-2023 for the Higher Council for Youth and Sports/million shekels

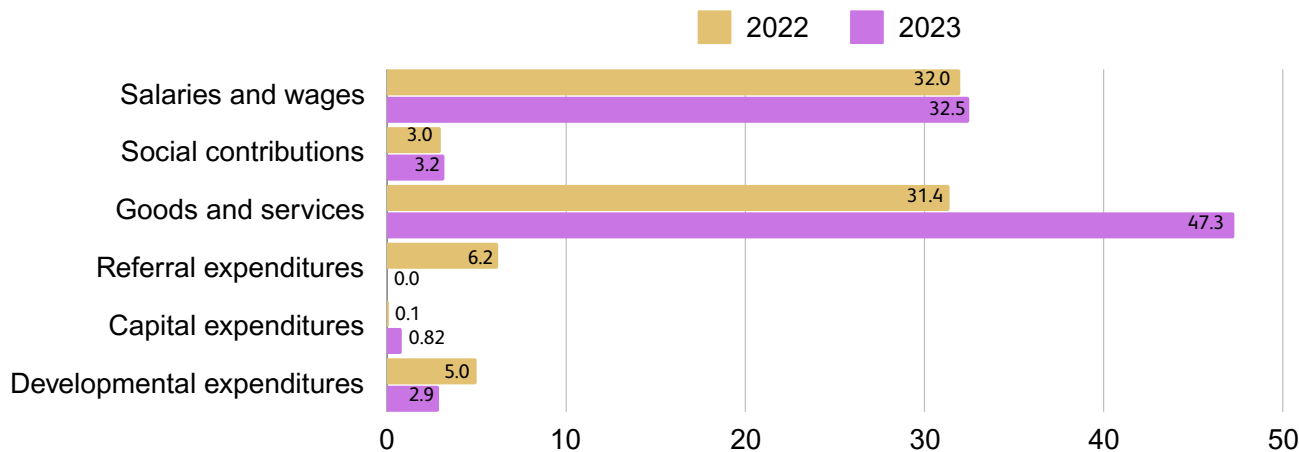
Item	2022 actual spending/million shekels	2023 actual spending/million shekels	2022/2023 comparison
Salaries and wages	32.0	32.5	101.48%
Social contributions	3.0	3.2	106.17%
Goods and services	31.4	47.3	150.35%
Referral expenditures	6.2	0.0	--
Capital expenditures	0.1	0.82	792.19%
Developmental expenditures	5.0	2.9	57.59%
<b>Total</b>	<b>77.8</b>	<b>86.7</b>	<b>111.48%</b>

Note: the abovementioned figures are on an accrual basis

### Comparative annual actual spending for 2022-2023 for the Higher Council for Youth and Sports /million shekels

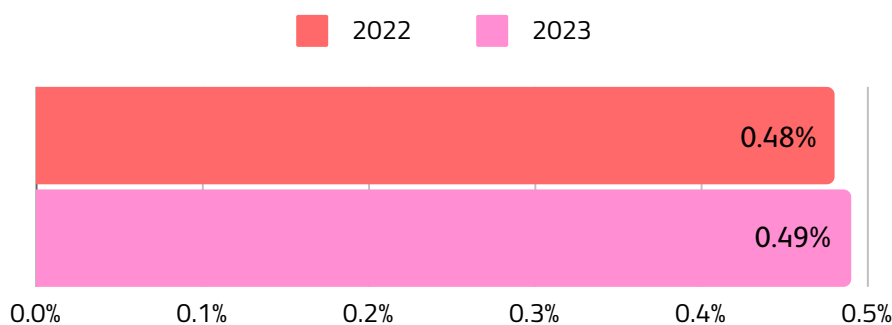


**Comparative annual actual spending for 2022-2023 for the Higher Council for Youth and Sports, according to item/million shekels**

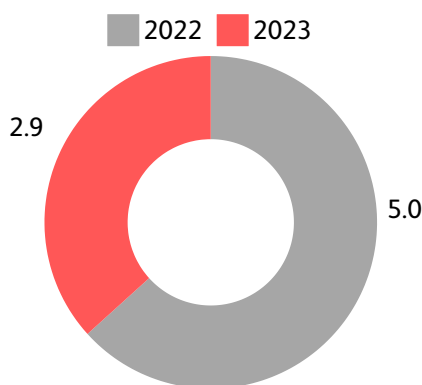


The above-mentioned figures represent the actual expenditures indicated by the Ministry of Finance's official reports. These amounts do not include community-funded expenditures or projects that are funded through direct bilateral agreements between partners and targeted ministries.

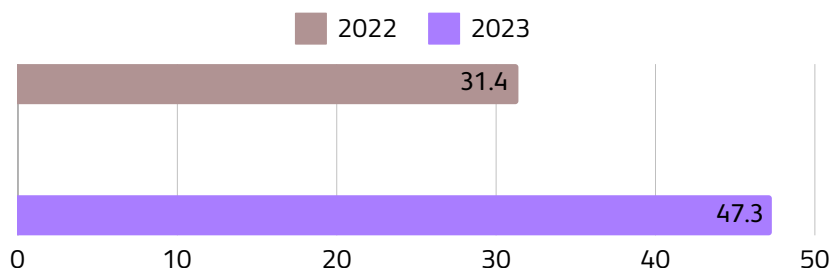
**Percentage of annual actual spending for the Higher Council for Youth and Sports from the overall public expenditures for 2022/2023**



**Comparison of annual actual spending for 2022-2023 developmental expenditures at the Higher Council for Youth and Sports /million shekels**



**Comparison of annual actual spending for 2022-2023 goods and services at the Higher Council for Youth and Sports /million shekels**



Actual spending on the Higher Council for Youth and Sports increased overall in 2023, with higher actual spending on most spending items except for developmental expenditures. The programs of the Higher Council for Youth and Sports included the integration of various societal sectors (girls/youth/special needs) in youth and sports programs in addition to developing the Amal Youth City, which provides sports, cultural and social service to both sexes, at an estimated budget of ILS1 million.

It is noteworthy to mention that sports clubs in Palestine need bigger budgets and actual spending, given that there are 796 sports and youth clubs in Palestine, 632 of which are in the West Bank and 164 in the Gaza Strip. As for women's sports clubs, there are 17 in Palestine, 15 in the West Bank and (2) in the Gaza Strip.

### **Analysis of annual comparative actual spending figures for the Higher Council for Youth and Sports, 2022-2023:**

1. The annual actual spending on the Higher Council for Youth and Sports in 2023 was higher than in 2022, going from ILS77.8 million to ILS86.7 million, at a considerable increase of ILS8.9 million and an increase rate of 11.5%
2. The rate of actual spending on the Higher Council for Youth and Sports went up from 0.48% of the overall public expenditures in Palestine in 2022 to 0.49% in 2023.
3. Actual spending on salaries and wages increased in 2023 compared to 2022, going from ILS32.0 million to ILS32.5 million, an increase which can be attributed to annual employee raises, which automatically increases the social contributions associated with this.
4. Operational expenditures "goods and services" significantly increased at the Higher Council for Youth and Sports from ILS31.4 million in 2022 to ILS47.3 million in 2023.
5. Developmental expenditures dropped at the Higher Council for Youth and Sports from ILS5.0 million in 2022 to ILS2.9 million in 2023.

**Summary:** It can be noted from the comparative actual spending analysis for the Higher Council for Youth and Sports for 2022-2023 that actual spending increased in 2023 compared to 2022, from ILS77.8 million to ILS86.7 million. The rate of actual spending on the Higher Council for Youth and Sports from overall public expenditures slightly rose between 2022 and 2023, from 0.48% to 0.49%. Meanwhile, there was a significant increase in operational expenditures, from ILS31.4 million in 2022 to ILS47.3 million in 2023.

**Important Terms:**

**Expenditures:** Includes current as well as capital and developmental expenditures

**Current expenditures:** Includes salaries, wages, social contributions, operational and transfer expenditures

**Salaries and wages:** Salaries and wages of Ministry employees

**Social contributions:** Represents the government's contribution to the General Pension and Social Security Authority for pensioners

**Operational costs for "commodities and services":** the necessary expenditures for the operation of the public institution, i.e. the Ministry (building rentals, electricity, water, fuel, etc.). They include Medical referrals at the Ministry of Health and the purchase of medicines and are part of the current expenditures.

**Transfer expenditures:** are the expenditures paid by the government to different societal segments through a public institution for the benefit of a third party (such as payments to assist the poor or to martyrs' families).

**Capital expenditures:** includes the possession of capital assets (buildings, land, equipment, vehicles, etc.)

**Developmental expenditures:** are expenditures which have a nature that is different from current expenditures in terms of their useful life and the return from expenditures, whereas their useful life and the return/yield extend beyond one year.

**Cash-basis:** The method which financial and accounting transactions are conducted upon cash payment of cash receipt, i.e. it focuses on cash flow activity whereby financial operations are not registered in the books until after collection or the cash payment of the due amount is paid.

**Accrual basis:** The method in which data and accounting in transactions are registered on the date of the occurrence irrespective of cash payment or receipt.

[1] Cumulative actual spending report for December 2023, released by the Ministry of Finance on January 27, 2024, Table (5b)

[1] Cumulative actual spending report for December 2022, released by the Ministry of Finance on January 29, 2023, Table (5b)