



The Palestinian Initiative for the Promotion of Global  
Dialog and Democracy—MIFTAH

Comparative actual spending report for  
2024–2025  
Ministry of Culture

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## Comparative actual spending report for 2024–2025, Ministry of Culture

In accordance with the 2025 Ministry of Finance actual spending report, actual expenditures allocated to the Ministry of Culture were **ILS22.30 million** of a total **ILS17,202.8 million** from overall actual spending in the 2025 budget, or **0.13%** of overall expenditures. [1]

According to the 2024 annual actual spending report by the Ministry of Finance, actual spending allocated to the Ministry of Culture was **ILS 20.23 million** of **NIS17,518.8 million** of the 2024 overall annual actual spending from the public budget, or **0.12%** of overall expenditures. [2]

The table below illustrates comparative figures for annual actual spending items for 2024–2025 for the Ministry of Culture:

**Comparative annual actual spending for 2024–2025 for Ministry of Culture**  
/million shekels

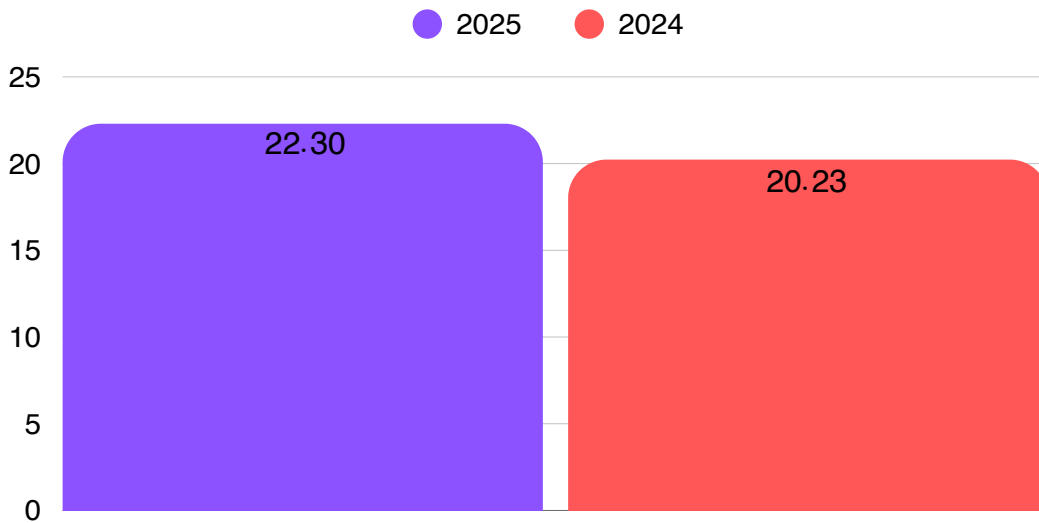
Item	2024 actual spending/million shekels	2025 actual spending/million shekels	2024/2025 percentage
Salaries and wages	11.8	14.1	119.60%
Social contributions	1.3	1.5	119.40%
Goods and services	3.9	4	101.60%
Developmental expenditures	3.2	2.7	82.80%
<b>Total</b>	<b>20.23</b>	<b>22.3</b>	<b>110.20%</b>

**Note:** The abovementioned figures are on an accrual basis. For example, the above salary and wage values are those committed by the Ministry of Finance to employees, not those spent on a cash basis, due to the disbursement of a percentage of the salary since the end of 2021.

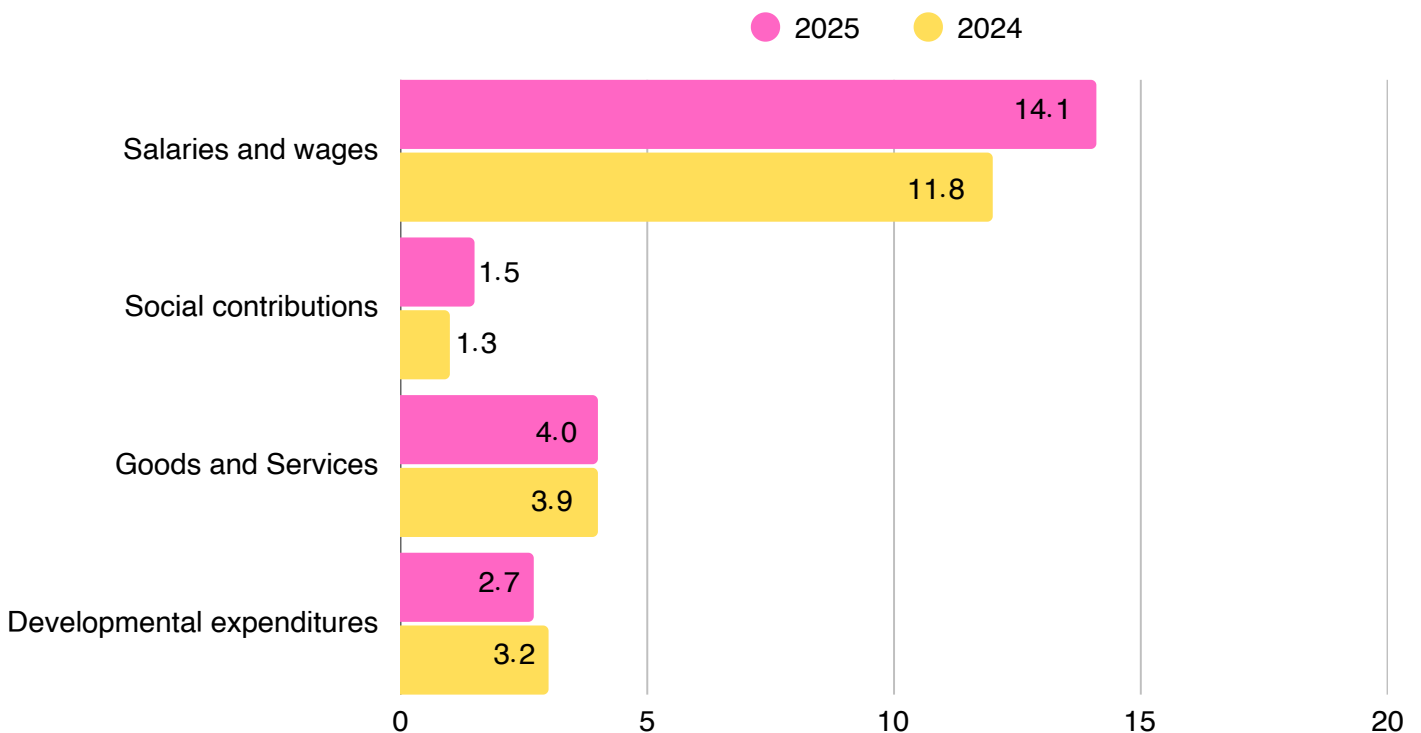
[1] Cumulative actual spending report for December 2025, released by the Ministry of Finance on January 28, 2026, Table (5b)

[1] Cumulative actual spending report for December 2024, released by the Ministry of Finance on June 24, 2025. Table (5b)

## Comparative annual actual spending for 2024–2025 for Ministry of Culture, /million shekels

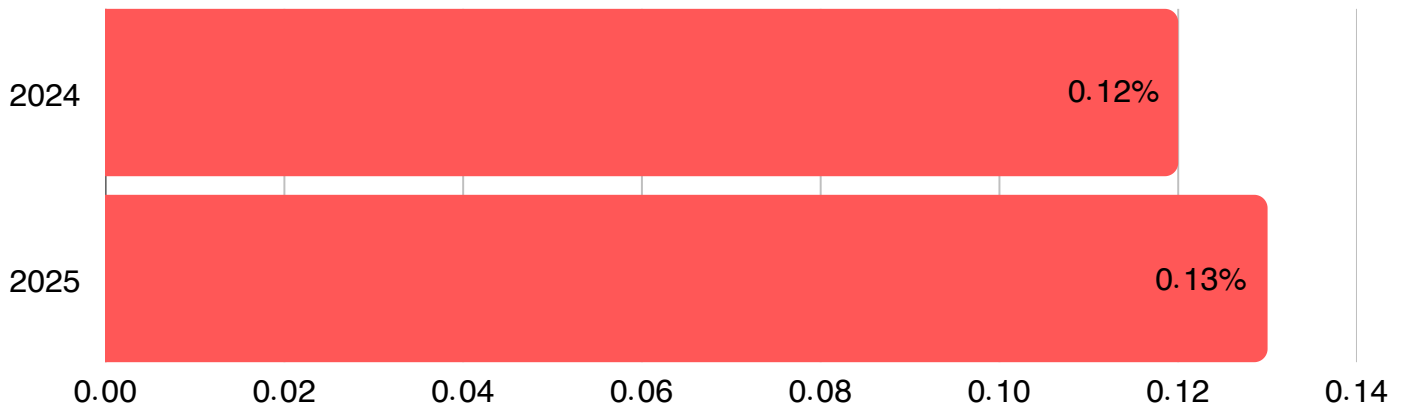


## Comparative annual actual spending for 2024–2025 for Ministry of Culture, according to item/million shekels

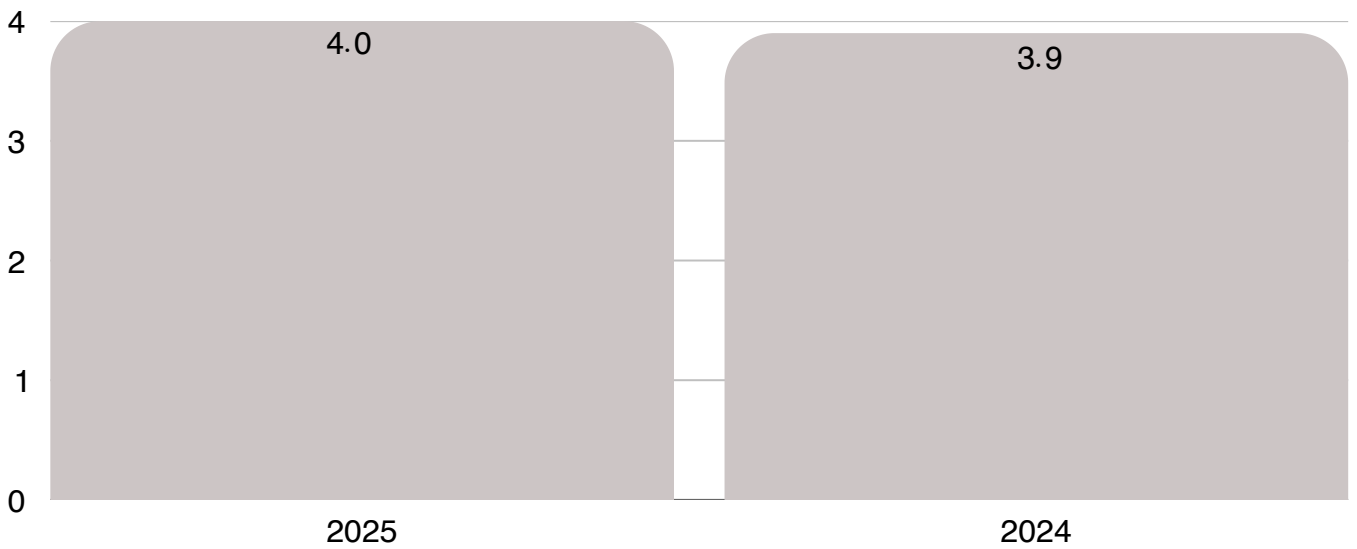


\* The above-mentioned figures represent the actual expenditures from the public treasury as indicated by the Ministry of Finance's official reports. These amounts do not include community-funded expenditures or projects that are funded through direct bilateral agreements between partners and the Ministry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

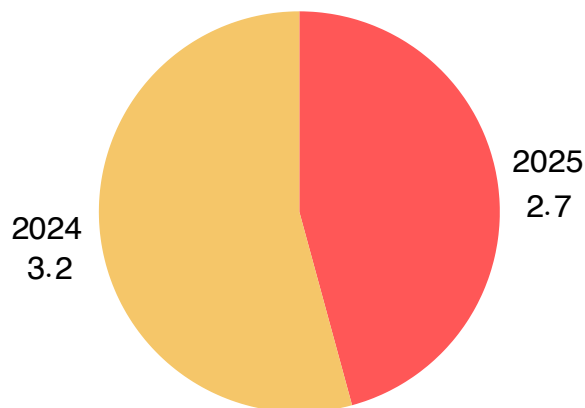
**Percentage of annual comparative actual spending for the Ministry of Culture,  
from the overall public expenditures for 2024/2025**



**Comparative actual spending for 2024/2025 on the item of goods and services for the  
Ministry of Culture/million shekels**



**Comparative actual spending for 2024/2025 on the item of developmental expenditures  
at the Ministry of Culture/million shekels**



## **Analysis of annual comparative actual spending figures for the Ministry of Culture, 2024–2025:**

**One:** Annual actual spending for the Ministry of Culture in 2025, slightly increased from 2024, going from ILS20.23 million to ILS22.30 million.

**Two:** The percentage of actual spending on the Ministry of Culture rose in 2025 within the overall public expenditures in Palestine from 0.12% in 2024 to 0.13% in 2025.

**Three:** There was a drop in actual spending in 2025 on the item of developmental expenditures.

**Four:** Spending increased on the items: salaries and wages/developmental contributions/and operational expenditures “goods and services” in 2025 compared to 2024.

**Conclusion:** It is clear from the analysis of the 2024–2025 comparative actual spending report for the Ministry of Culture that actual spending increased in 2025 compared to 2024. There was also an increase in the “share” of the Ministry of Culture in 2025 compared to 2024 from 0.12% to 0.13% of overall expenditures. There was a notable drop in developmental expenditures and a rise in salaries and wages, developmental contributions and operational expenditures, “goods and services” in 2025, noting that the report figures are on an accrual basis.

## 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 “goods and services”:** the necessary expenditures for the operation of the public institution, i.e. the Ministry (building rentals, electricity, water, fuel, etc.) and are part of 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.