



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

Comparative actual spending report for  
2024–2025

Ministry of Social Development  
Including the Foundation for the Care of the  
Families of Martyrs

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## Comparative actual spending report for the Ministry of Social Development including the Foundation for the Care of the Families of Martyrs 2024–2025

In accordance with the 2025 Ministry of Finance actual spending report, actual expenditures allocated to the Ministry of Social Development (including the Foundation for the care of the families of martyrs) were **ILS739.8 million** of a total **ILS17,202.8 million** from overall actual spending in the 2025 budget, or **4.30%** of overall expenditures. [1]

According to the 2024 annual actual spending report by the Ministry of Finance, actual spending allocated to the Ministry of Social Development (including the Foundation for the care of the families of martyrs) was **ILS 972.7 million** of **NIS17.518.8 million** of the 2024 overall annual actual spending from the public budget, or **5.55%** of overall expenditures. [2]

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

### Comparative annual actual spending for 2024–2025 for the Ministry of Social Development/million shekels

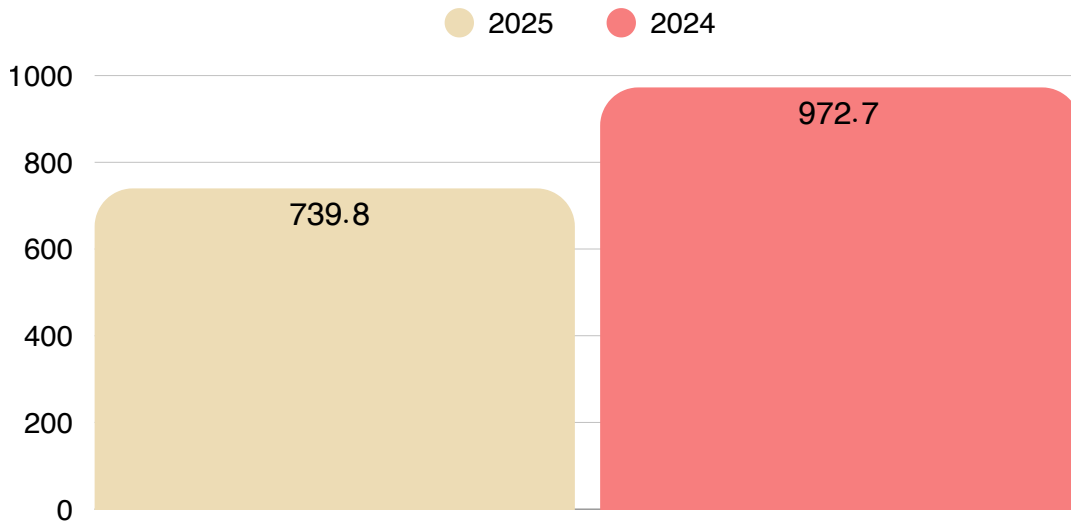
Item	2024 actual spending/million shekels	2025 actual spending/million shekels	2024/2025 comparison
Salaries and wages	61.2	61	99.60%
Social contributions	6.44	6.36	98.70%
Goods and services	8.6	8.7	101.20%
Referral expenditures	890.492	655.902	73.70%
Capital expenditures	0.298	0.002	0.50%
Developmental expenditures	5.6	7.9	139.10%
<b>Total</b>	<b>972.7</b>	<b>739.8</b>	<b>76.10%</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.

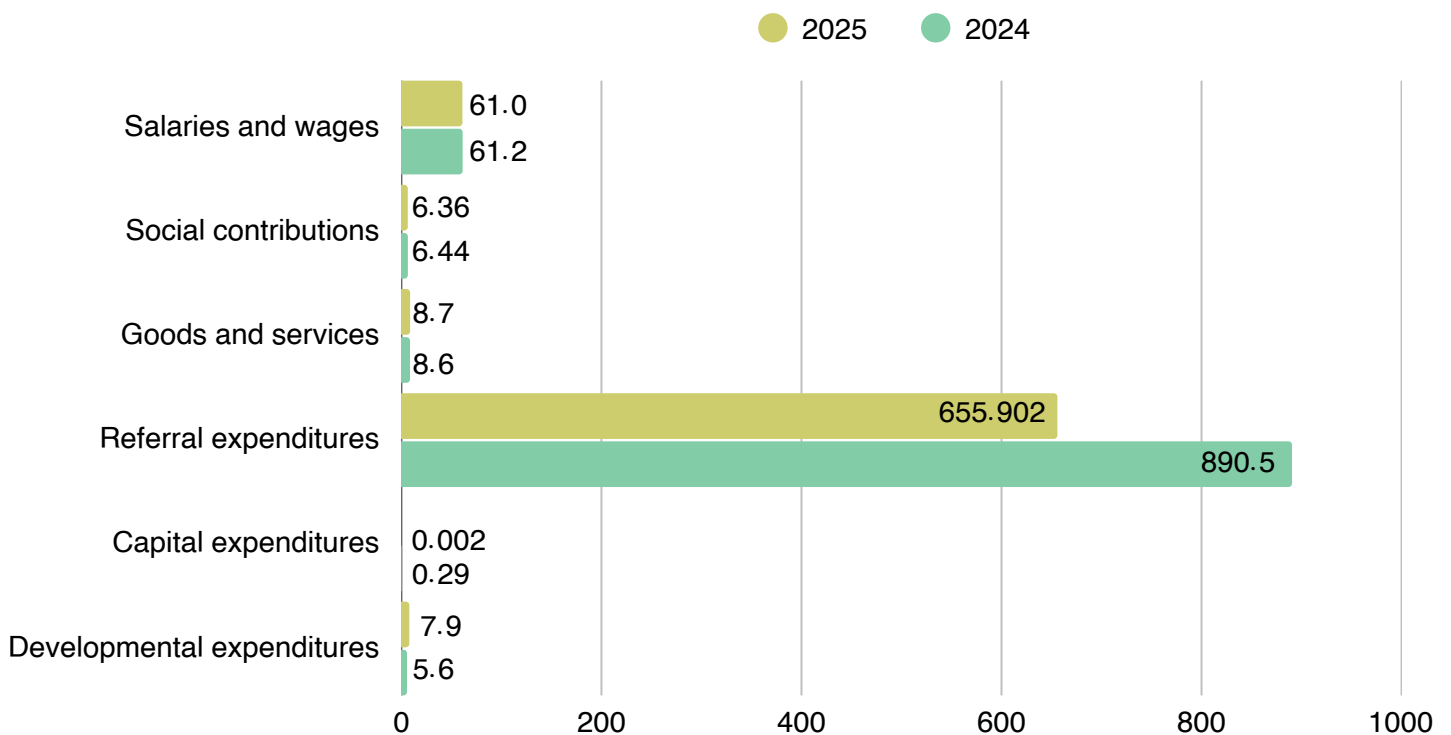
[1] Cumulative actual spending report for December 2025, released by the Ministry of Finance on January 28, 2026, Table (5b)

[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 the Ministry of Social Development/million shekels

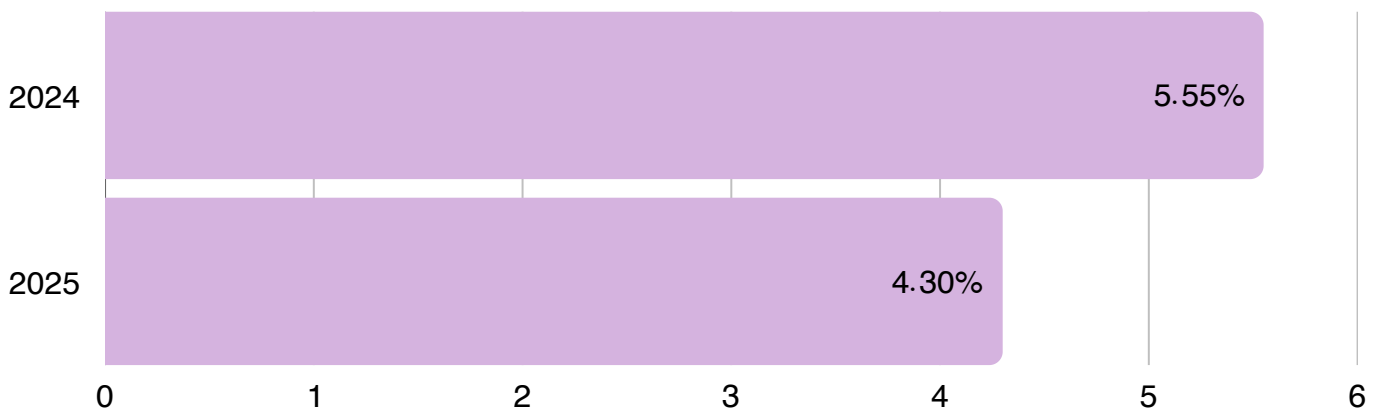


## Comparative annual actual spending for 2024–2025 for the Ministry of Social Development according to item/million shekels

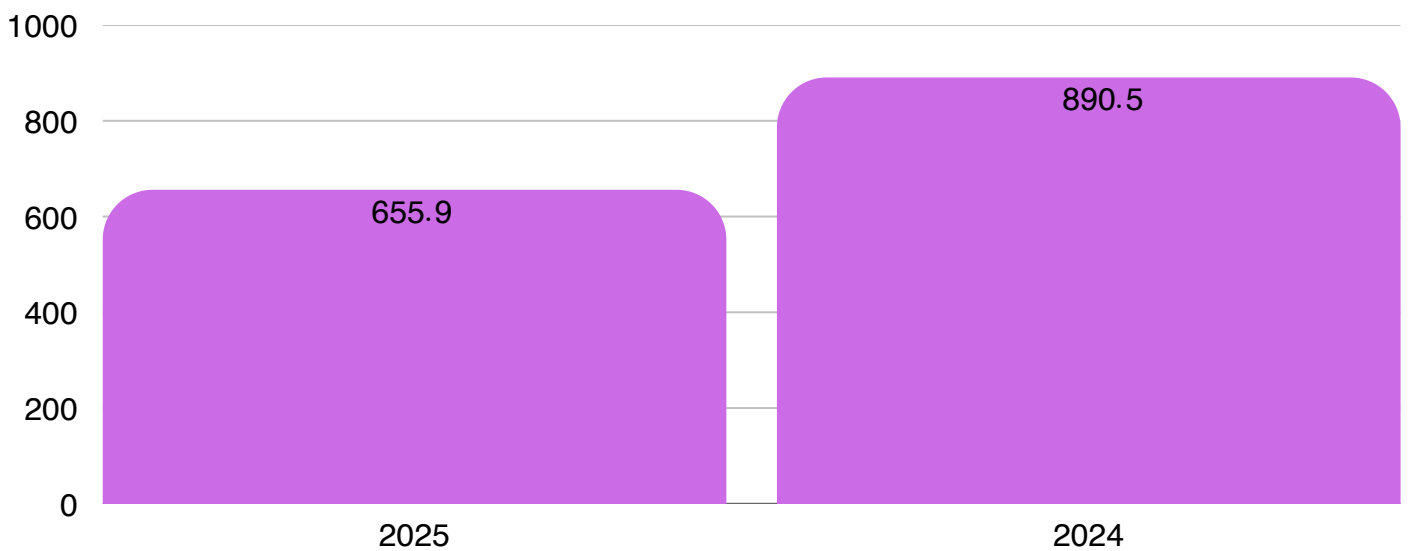


\* The above-mentioned figures represent the actual expenditures indicated by the Ministry of Finance's official reports. These amounts do not include community-funded expenditures or projects that are funded through direct bilateral agreements between partners and targeted ministries.

**Diagram illustrating percentage of comparative annual actual spending for the Ministry of Local Government from the overall public expenditures for 2024/2025**

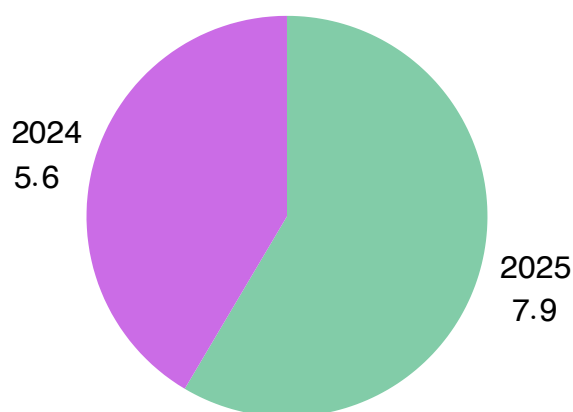


**Comparative annual actual spending in 2024–2025 on referral expenditures at the Ministry of Social Development/million shekels**



- **Referral expenditures include transfers to poor families as part of the CTP (cash transfer program)**

**Comparison of annual actual spending for 2024–2025 on developmental expenditures at the Ministry of Social Development/million shekels**



The Ministry of Social Development leads social work in Palestine. It is the party mandated by law to enforce the rights of vulnerable and marginalized sectors (women/children/the elderly/special needs). Nevertheless, its budget remains low and actual spending is still below the budget earmarked for the Ministry of Social Development. In 2025, spending on the Ministry of Social Development decreased out of the overall public expenditures due to the financial crisis. The amount spent in 2025 compared to 2024 decreased, with poor families in the Gaza Strip still suffering from irregular cash referral programs due to the irregularity in bank transactions, in addition to the transfer of stipends for the poor to TAMKEEN.

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

**One:** Annual actual comparative spending for the Ministry of Social Development in 2025 was lower than in 2024, whether at the level of absolute value or the percentage of overall expenditures. Actual spending decreased in 2024 from ILS972.7 million to ILS739.8 million in 2025.

**Two:** The percentage of actual spending on the Ministry of Social Development in 2024 was 5.55% of the overall public expenditures in Palestine, whereby it dropped in 2025 to 4.30%, showing a setback in the percentage of spending in 2025 compared to 2024 from the overall public expenditures, in spite of increasing poverty in Palestine, and even though allocations for the poor were transferred to TAMKEEN.

**Three:** The main item in the budget of the Ministry of Social Development is 'referral expenditures' which includes cash assistance. Actual spending on this item was ILS 655.9 million in 2025, compared to ILS890.5 million in 2024.

**Four:** Actual spending on salaries and wages, social contributions and capital expenditures in 2025 was lower than in 2024.

**Five:** Developmental expenditures at the Ministry of Social Development rose in 2025 to ILS7.9 million, compared to ILS5.6 million in 2024. In spite of this increase, expenditures still do not coincide with the Ministry's shift from social affairs to social development, which requires developmental programs for improving services provided to targeted sectors (women, children, the elderly and special needs persons).

**Six:** In the second half of 2025, cash assistance was transferred to TAMKEEN, which led to a drop in the Ministry of Social Development's actual expenditures.

**Conclusion:** It should be noted from the analysis of the comparative actual spending for 2024–2025 that actual spending on the Ministry of Social Development in 2025 decreased from 2024. Meanwhile, spending on the Ministry of Social Development from overall public expenditures, also dropped, especially with allocations for poor families being transferred to TAMKEEN. Furthermore, CTP payments to poor families were irregular in the Gaza Strip.

## **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.). 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.