



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

Comparative actual spending report for
2024–2025
Ministry of Health

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Comparative actual spending report for 2024–2025 Ministry of Health

In accordance with the 2025 Ministry of Finance actual spending report, actual expenditures allocated to the Ministry of Health were **ILS2,660.4 million** of a total **ILS17,202.8 million** from overall actual spending in the 2025 budget, or **15.5%** of overall expenditures. [1]

According to the 2024 annual actual spending report by the Ministry of Finance, actual spending allocated to the Ministry of Health was **ILS2.399.7 million** of **NIS17,518.8 million** of the 2024 overall annual actual spending from the public budget, or **13.7%** of overall expenditures. [2]

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

Annual actual spending items for 2024–2025 for the Ministry of Health/million shekels

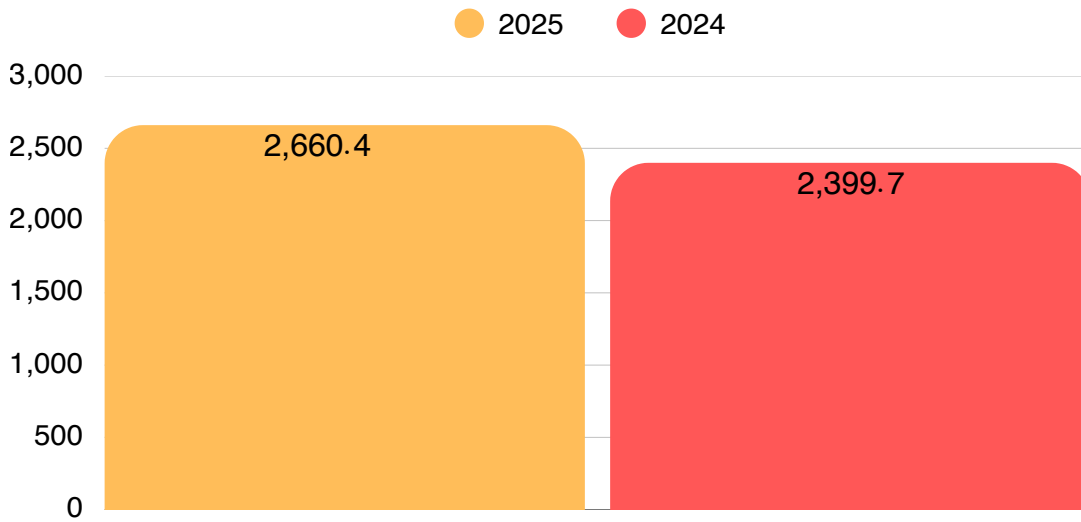
Item	2024 actual spending/million shekels	2025 actual spending/million shekels	2024/2025 comparison
Salaries and wages	922.8	906.2	98.20%
Social contributions	83.1	82.4	99.10%
Goods and services	1,323.50	1,593.60	120.40%
Capital expenditures	13.3	19.5	146.10%
Developmental expenditures	57	58.7	103.10%
Total	2,399.70	2,660.40	110.90%

Note: The abovementioned figures are on an accrual basis; that is the value of salaries and wages are those committed to by the Ministry of Finance to employees and not on a cash-basis, due to the disbursement of a percentage of the salary, a commitment made by the government since the end of 2021.

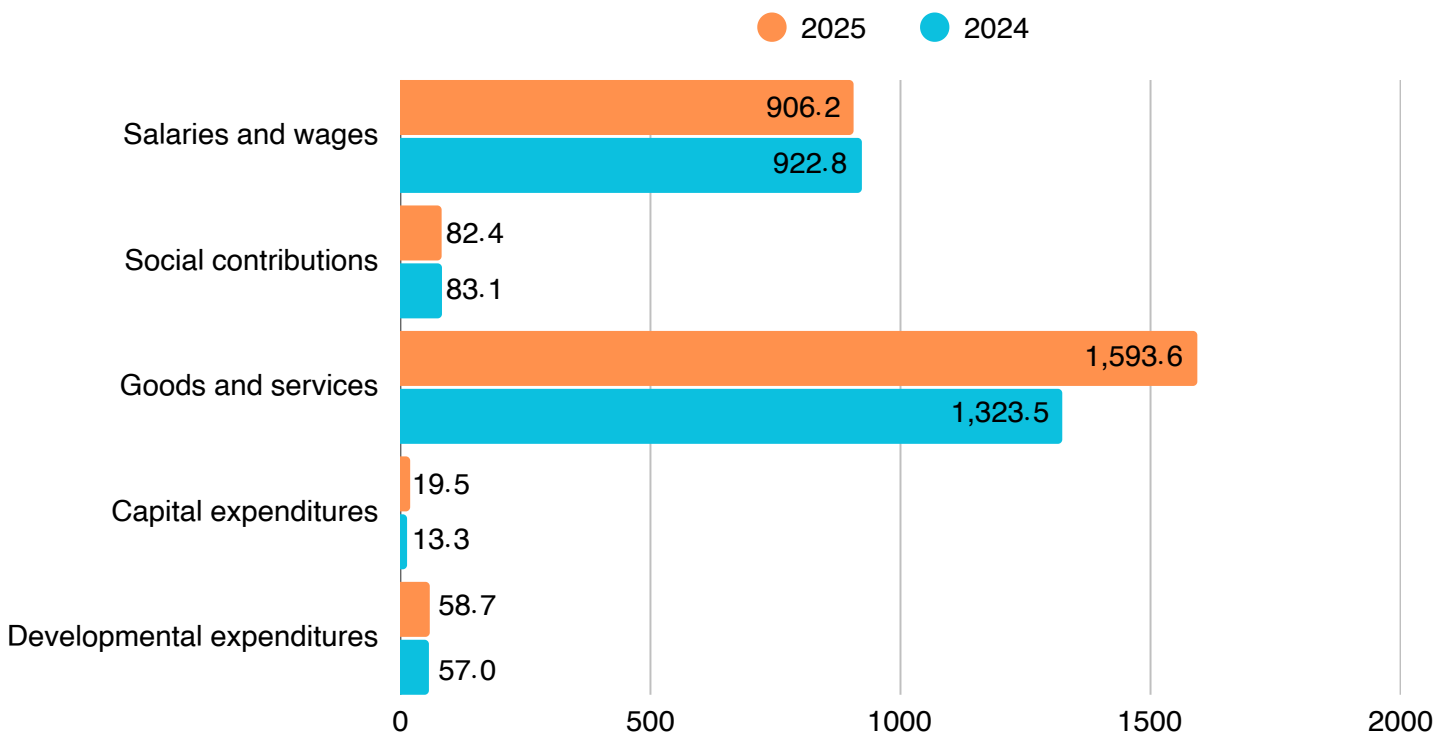
[1] Cumulative actual spending report for December 2025, released by the Ministry of Finance on January 28, 2026, Table (5b)

[2] 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 Health /million shekels

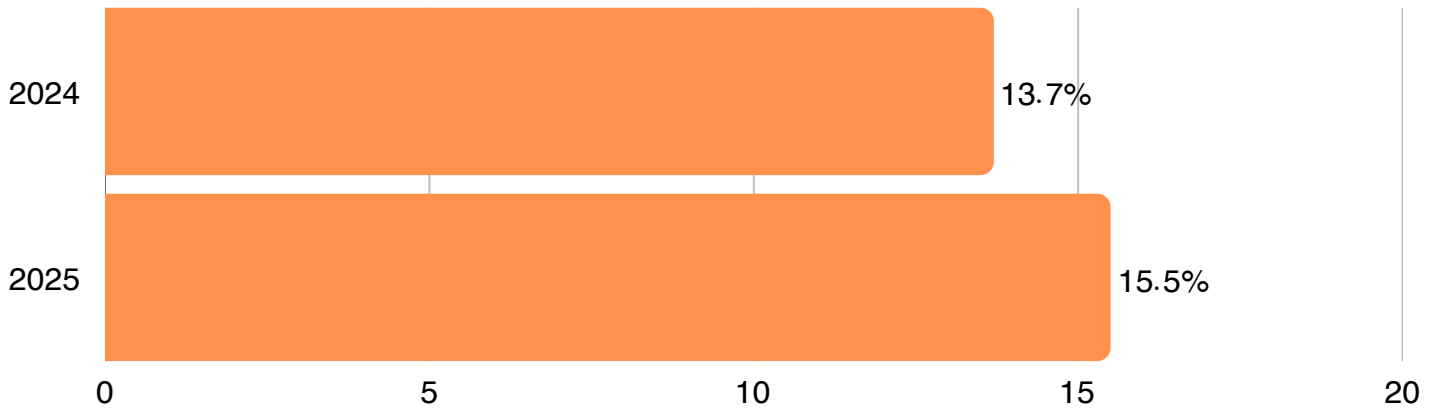


Comparative annual actual spending for 2024–2025 for Ministry of Health by item/million shekels

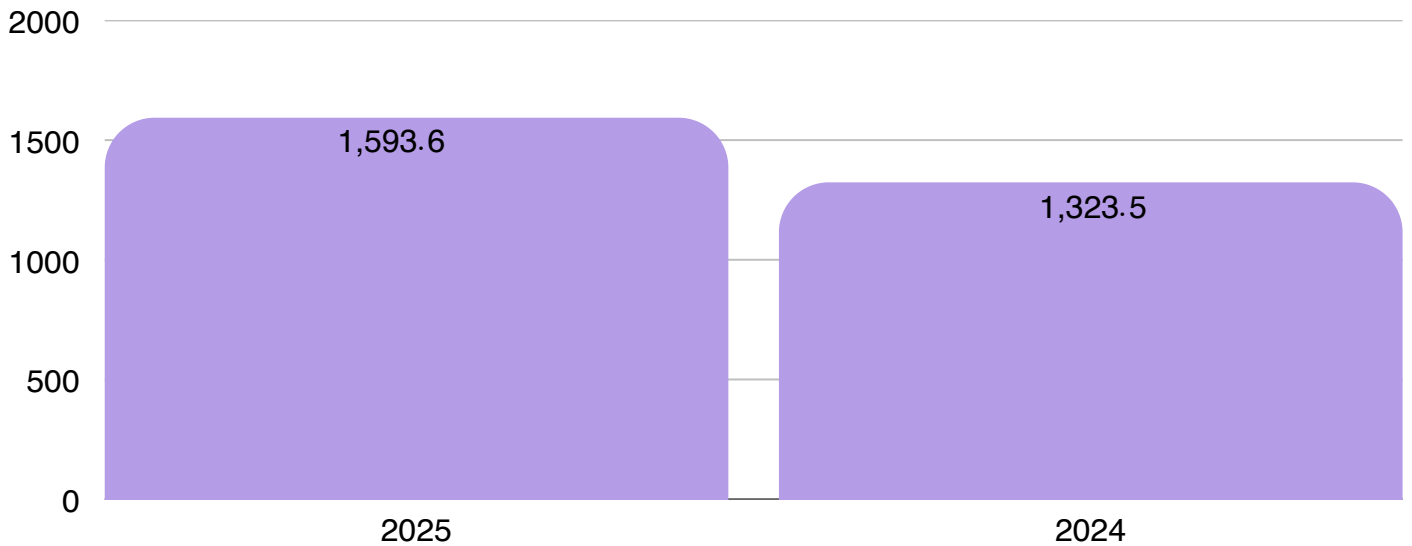


* The above-mentioned figures represent the actual expenditures indicated by the Ministry of Finance's official reports. These amounts do not include community-funded expenditures or projects that are funded through direct bilateral agreements between partners and the targeted ministries.

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

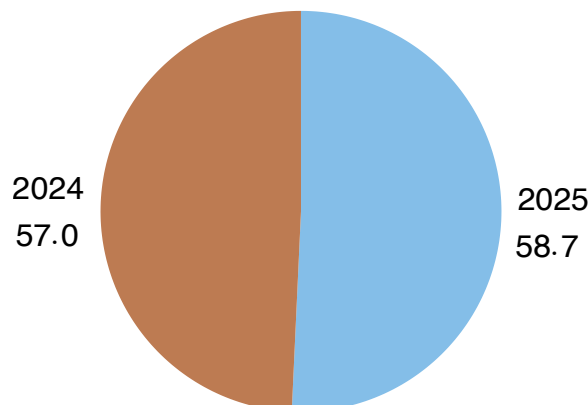


Comparison of 2024/2025 annual actual spending on goods and services at the Ministry of Health/million shekels



- Goods and services include medical referrals/procurement of medicines and health supplies/operational expenditures

Comparison of 2024/2025 annual actual spending on developmental expenditures at the Ministry of Health/million shekels



In 2025, spending on the health ministry was higher than in 2024, with actual spending on the Ministry of Health at 15.5%, which is the highest percentage in the history of the public budget. Spending on the health sector benefits women and men from all societal sectors, through government hospitals or government primary health care centers, with women receiving government health services in Palestine accounting for 55%.

Analysis of annual comparative actual spending figures for the Ministry of Health, 2024–2025:

One: Annual actual spending on the Ministry of Health in 2025 was higher than in 2024, by 110.9%, at an increase of ILS260.7 million of the overall expenditures on the Ministry of Health, which can mainly be attributed to the rise in the Ministry of Health's 2025 budget.

Two: Actual spending on the Ministry of Health in 2025 was 15.5% of the overall public expenditure in Palestine, while it was 13.7% in 2024, meaning actual spending increased for the Ministry of Health as well.

Three: The drop in actual spending in 2025 was concentrated on the following items: salaries, wages and social contributions, but in a non-significant way.

Four: Operational expenditures "goods and services" significantly rose in 2025, compared to 2024, from ILS1,323.5 million to ILS1,593.6 million in 2025, which is a significant increase of ILS270.1 million. It should be noted that operational expenditures include the purchase of "medical referrals."

Five: Spending on capital expenses rose in 2025, from ILS13.3 million in 2024 to ILS19.5 million.

Six: Developmental expenditures rose from ILS57 million in 2024 to ILS58.7 million in 2025, which is a positive increase towards the development and nationalization of health services, even if limited.

Summary: It is worth noting from the analysis of the comparative annual actual spending at the Ministry of Health for 2024–2025 that actual spending was higher in 2025 than in 2024, in terms of the amount actually spent, or the “share” of the Ministry of Health from overall expenditures. The percentage of actual spending on the Ministry of Health rose from 13.7% of overall public expenditures, mainly due to operational, capital and developmental expenditures in 2025. It should be noted that the data in the reports is 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: “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.