



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

Comparative actual spending report for  
2024–2025

Ministry of Jerusalem Affairs

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## Comparative actual spending report for the Ministry of Jerusalem Affairs 2024–2025

In accordance with the 2025 Ministry of Finance actual spending report, actual expenditures allocated to the Ministry of Jerusalem Affairs were **ILS54.9 million** of a total **ILS17,202.8 million** from overall actual spending in the 2025 budget, or **0.32%** of overall expenditures. [1]

According to the 2024 annual actual spending report by the Ministry of Finance, actual spending allocated to the Ministry of Agriculture was **ILS 45.2 million** of **NIS17,518.8 million** of the 2024 overall annual actual spending from the public budget, or **0.26%** of overall expenditures. [2]

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

### Comparative annual actual spending for 2024–2025 for Ministry of Jerusalem Affairs /million shekels

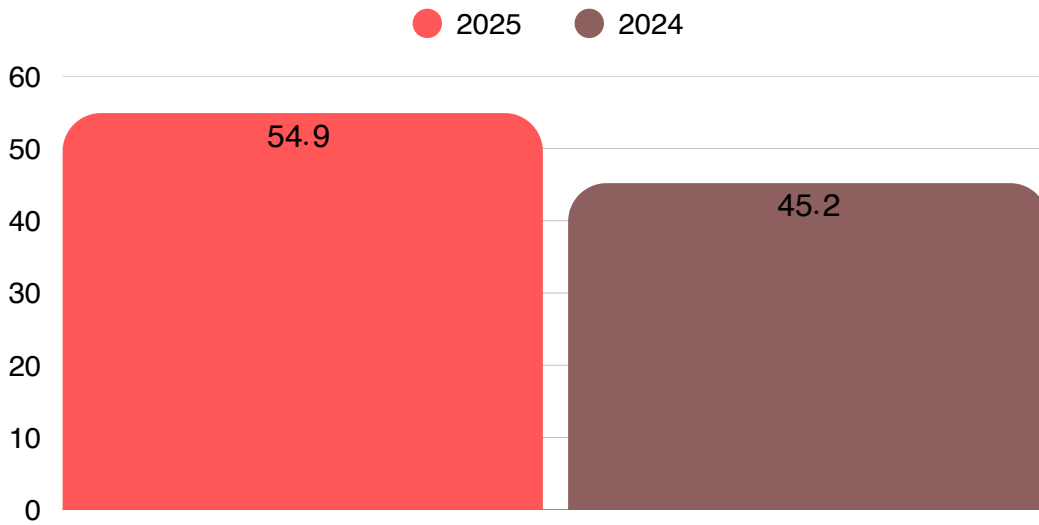
Item	2024 actual spending/million shekels	2025 actual spending/million shekels	2024/2025 comparison
Salaries and wages	12.4	12.46	100.40%
Social contributions	0.25	0.24	96.40%
Goods and services	0.72	0.82	113.40%
Referral expenditures	31.76	31.85	100.30%
Capital expenditures	0.003	0.05	1935.00%
Developmental expenditures	0.06	9.53	15002.30%
<b>Total</b>	<b>45.2</b>	<b>54.9</b>	<b>121.60%</b>

**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 salary since the end of 2021.

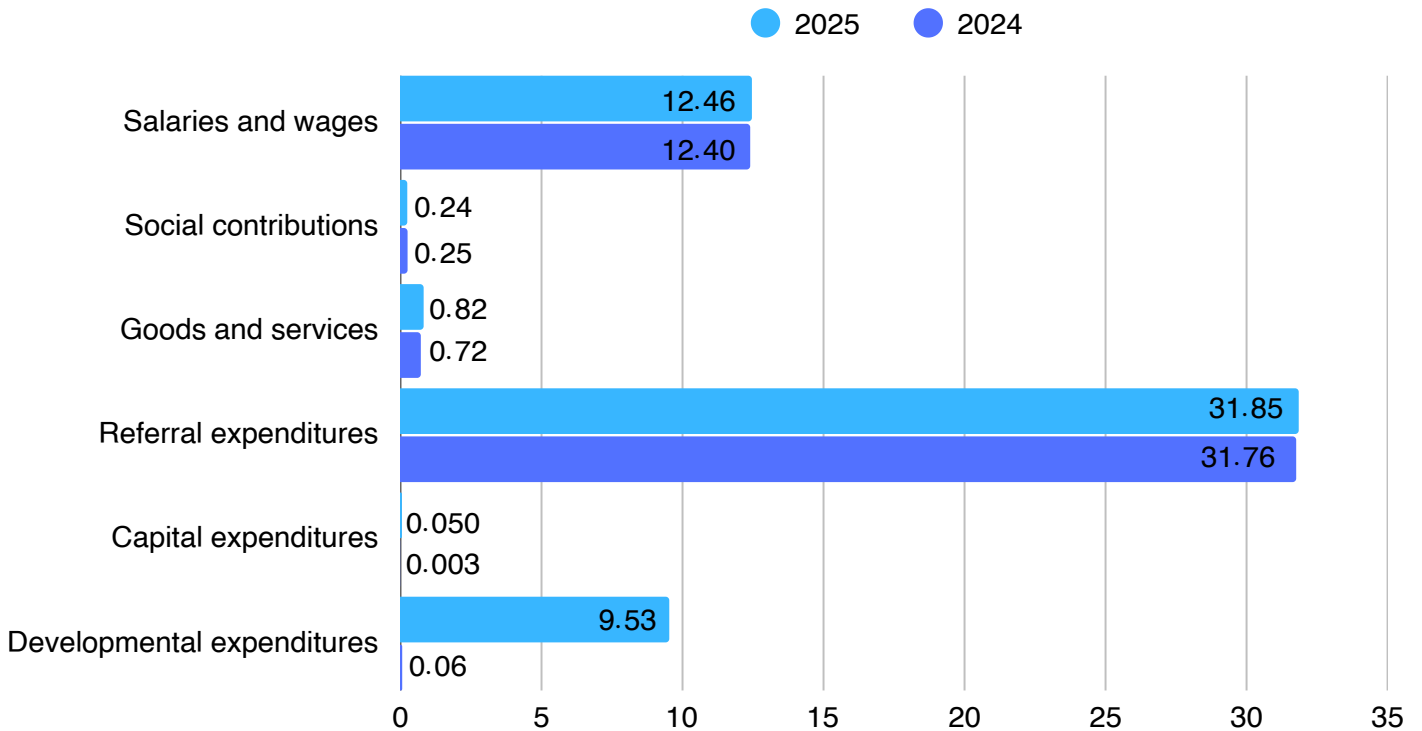
[1] Cumulative actual spending report for December 2025, released by the Ministry of Finance on January 28, 2026, Table (5b)

[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 Jerusalem Affairs /million shekels

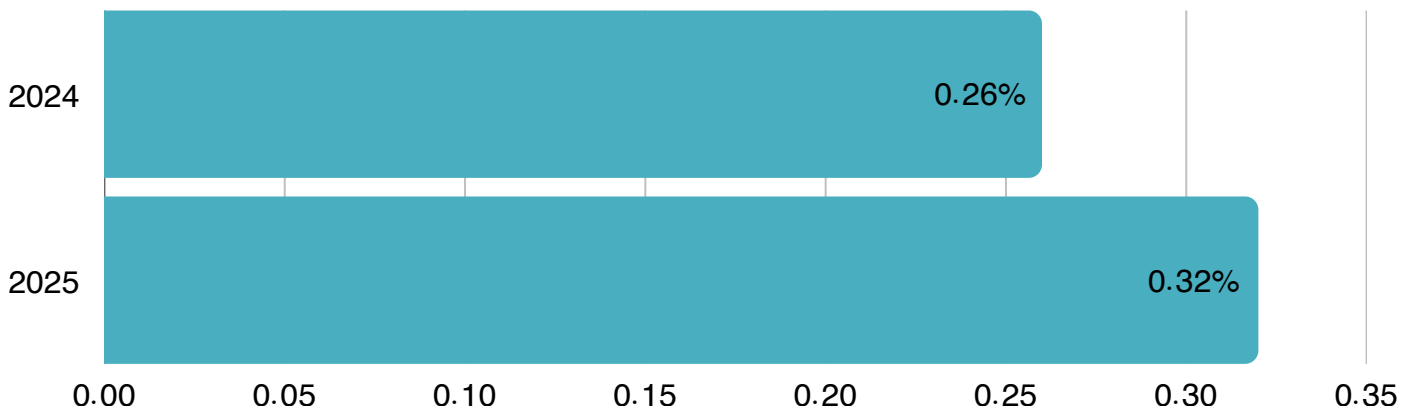


## Comparative annual actual spending for 2024–2025 for Ministry of Jerusalem Affairs according to item/million shekels

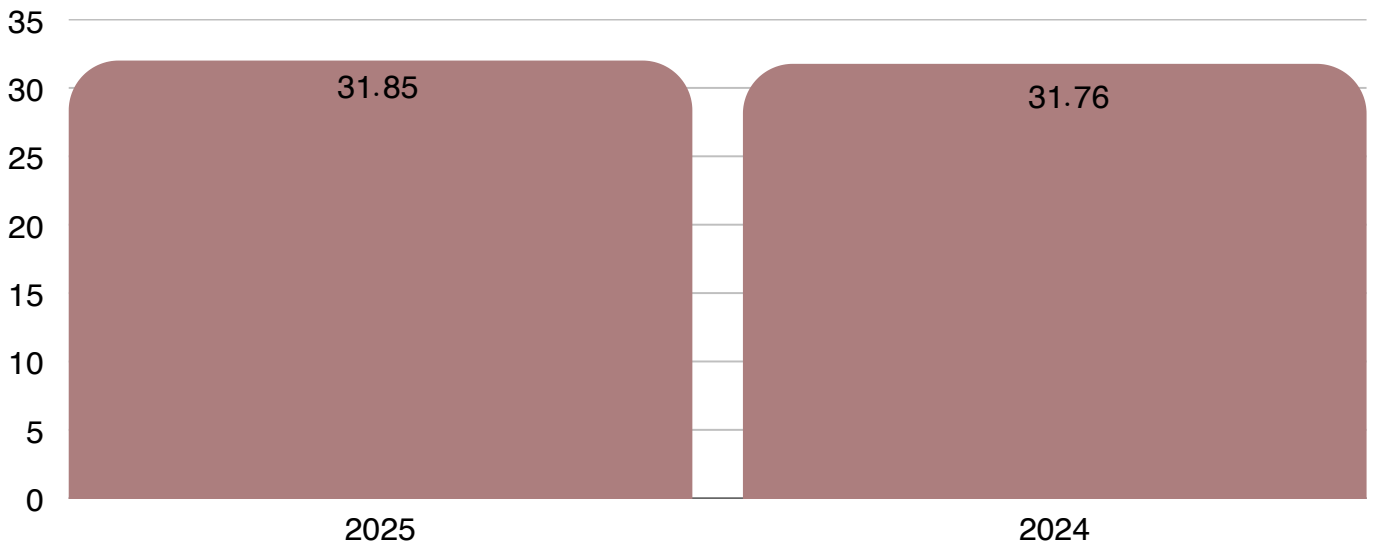


\* The above-mentioned figures represent the actual expenditures indicated by the Ministry of Finance's official reports. These amounts do not include community-funded expenditures or projects that are funded through direct bilateral agreements between partners and targeted ministries.

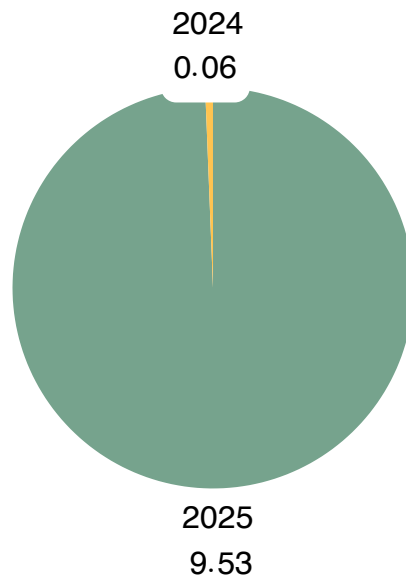
**Percentage of annual actual spending for the Ministry of Jerusalem Affairs from the overall public expenditures for 2024/2025**



**Comparison of annual actual spending for 2024–2025 referral expenditures at the Ministry of Jerusalem Affairs /million shekels**



**Comparison of annual actual spending for 2024–2025 developmental expenditures at the Ministry of Jerusalem Affairs /million shekels**



Actual spending on the Ministry of Jerusalem Affairs in 2025 increased compared to 2024, reaching ILS31.8 million in referral expenditures, including annual humanitarian aid for marginalized sectors (the poor/women/special needs...) in the Jerusalem governorate. It also included offering annual support to institutions, societies and clubs in the Jerusalem governorate, which provide cultural, social and sports services to various social sectors.

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

**One:** The annual actual spending on the Ministry of Jerusalem Affairs in 2025 was higher than in 2024, going from ILS45.2million to ILS54.9 million.

**Two:** The percentage of actual spending on the Ministry of Jerusalem Affairs increased within the overall public expenditures in Palestine going from 0.26% in 2024 to 0.32% in 2025, which is a positive trend given the importance of the ministry.

**Three:** Actual spending increased on salaries and wages, goods and services, capital, referral and developmental expenditures.

**Four:** Actual spending at the Ministry of Jerusalem Affairs was concentrated on referral expenditures, which saw a limited increase in 2025 compared to 2024, going from ILS31.76 million to ILS31.85 million. This item includes aid and support for Jerusalemites and public institutions working in Jerusalem.

**Summary:** It is worth noting from the analysis of the comparative annual actual spending at the Ministry of Jerusalem Affairs for 2024–2025 that actual spending slightly increased in 2025 compared to 2024. Moreover, the 'share' of the Ministry of Jerusalem Affairs from overall expenditures also increased in 2025 compared to 2024. The increase was on most budget items at the Ministry.

## 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.

**Referral 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.