



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

Comparative actual spending report for  
2024–2025

Ministry of Tourism and Antiquities

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2026

## Comparative actual spending report for 2024–2025, Ministry of Tourism and Antiquities

In accordance with the 2025 Ministry of Finance actual spending report, actual expenditures allocated to the Ministry of Tourism and Antiquities were **ILS22.8 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 Tourism and Antiquities was **ILS 25.9 million** of **NIS17,518.8 million** of the 2024 overall annual actual spending from the public budget, or **0.15%** of overall expenditures. [2]

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

### Comparative annual actual spending for 2024–2025 for Ministry of Tourism and Antiquities, /million shekels

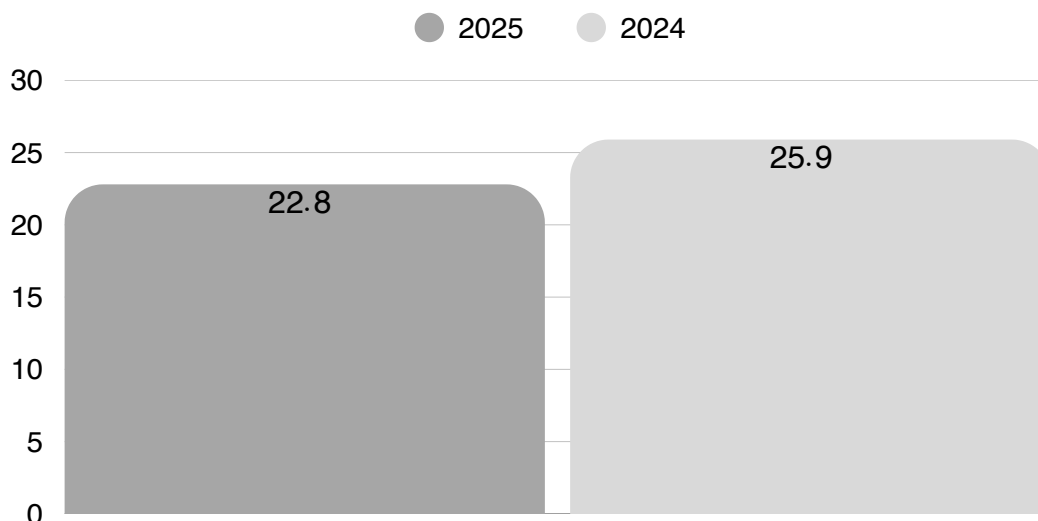
Item	2024 actual spending/million shekels	2025 actual spending/million shekels	2024/2025 percentage
Salaries and wages	17.7	17	95.90%
Social contributions	1.5	1.4	96.30%
Goods and services	4.8	3.9	81.70%
Capital expenditures	0.02	0	0.00%
Developmental expenditures	1.9	0.5	24.90%
<b>Total</b>	<b>25.90%</b>	<b>22.8</b>	<b>88.00%</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.

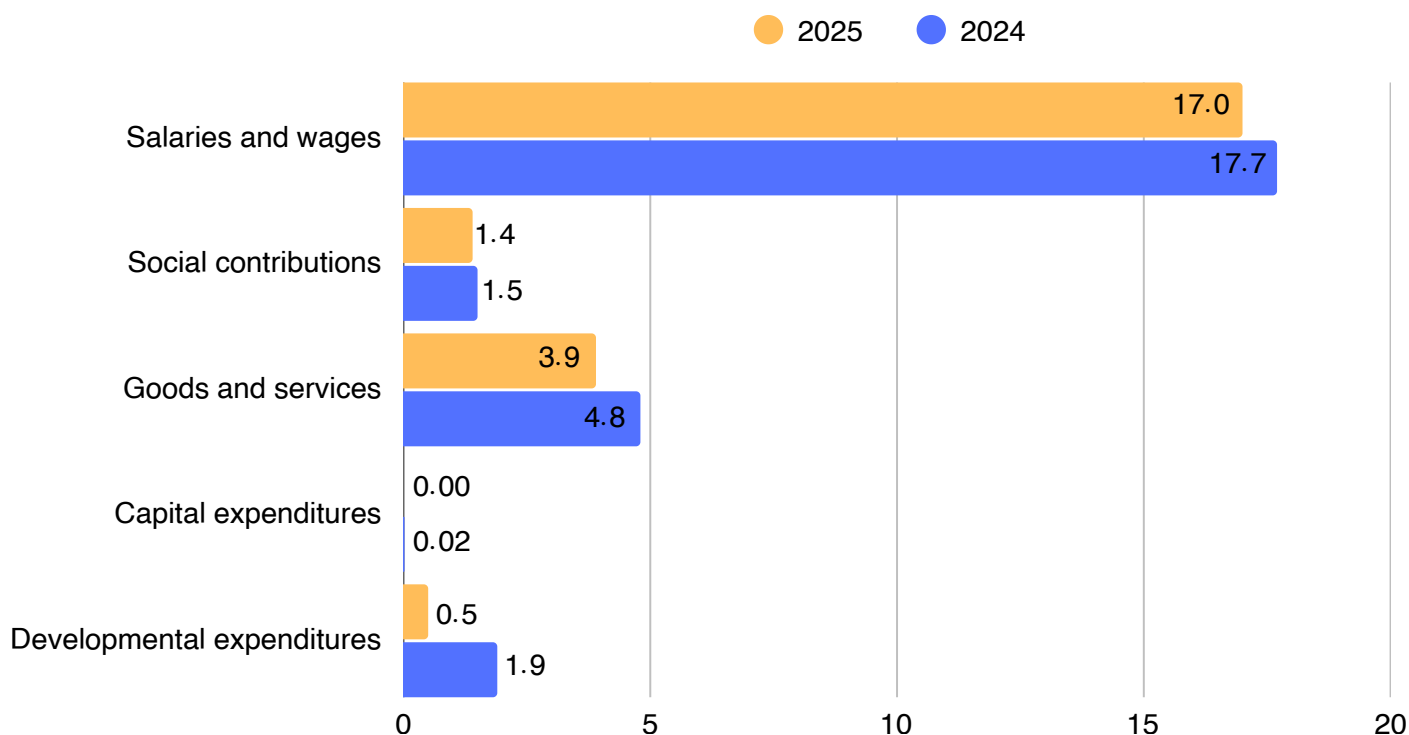
[1] Cumulative actual spending report for December 2025, released by the Ministry of Finance on January 28, 2026, Table (5b)

[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 Tourism and Antiquities, /million shekels

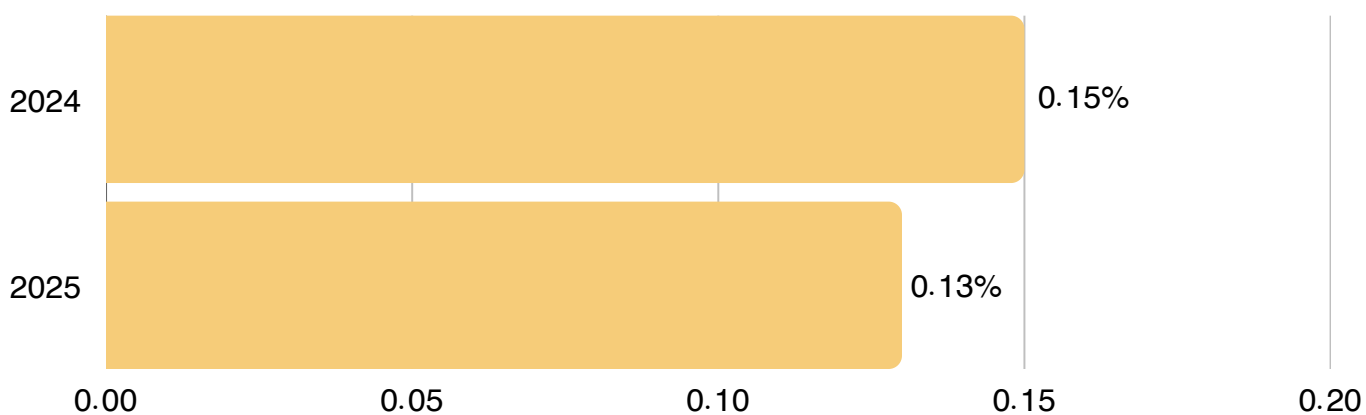


## Comparative annual actual spending for 2024–2025 for Ministry of Tourism and Antiquities, according to item/million shekels

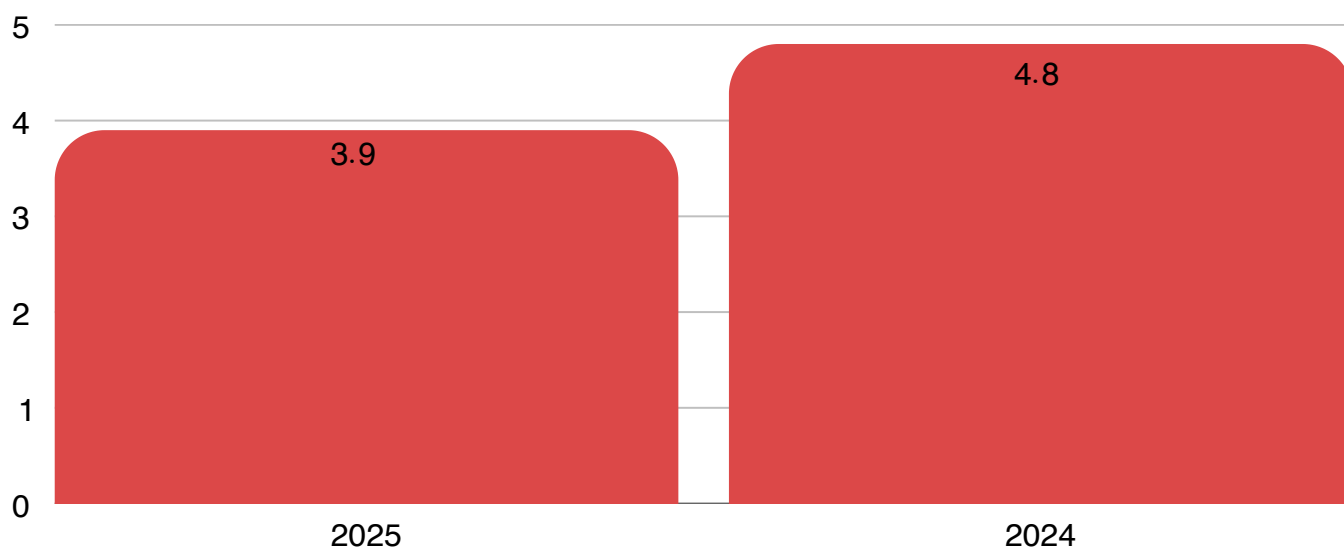


\* The above-mentioned figures represent the actual expenditures from the public treasury as indicated by the Ministry of Finance's official reports. These amounts do not include community-funded expenditures or projects that are funded through direct bilateral agreements between partners and the Ministry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

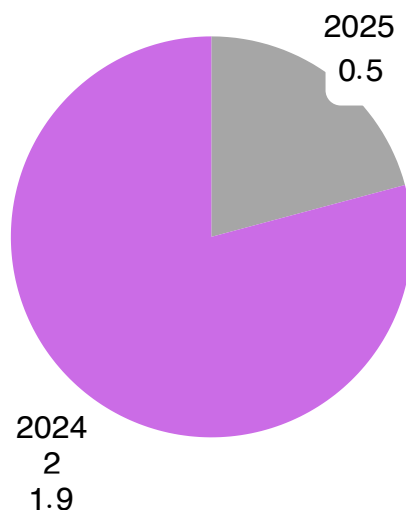
### Percentage of annual comparative actual spending for the Ministry of Tourism and Antiquities, from the overall public expenditures for 2024/2025



### Comparative actual spending for 2024/2025 on the item of goods and services for the Ministry of Tourism and Antiquities/million shekels



### Comparative actual spending for 2024/2025 on the item of developmental expenditures at the Ministry of Tourism and Antiquities/million shekels



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

**One:** Annual actual spending for the Ministry of Tourism and Antiquities in 2025, was significantly lower than in 2024, going from ILS25.9 million to ILS22.8 million

**Two:** The percentage of actual spending on the Ministry of Tourism and Antiquities, dropped in 2025 within the overall public expenditures in Palestine from 0.15% in 2024 to 0.13% in 2025.

**Three:** There was a drop in actual spending in 2025 for all spending items: salaries and wages, goods and services, capital expenditures and developmental expenditures.

**Four:** Salaries and wages slightly dropped in 2025, compared with 2024, when they were ILS17.5 million, while in 2025 they were ILS17 million.

**Five:** Spending on the items operational expenditures and goods and services, dropped in 2024 from ILS4.8 million, to ILS3.9 million in 2025.

**Sixth:** Developmental expenditures dropped from ILS1.9 million in 2024, to ILS0.5 million in 2025.

**Conclusion:** It is clear from the analysis of the 2024–2025 comparative actual spending report for the Ministry of Tourism and Antiquities that actual spending dropped in 2025 compared to 2024. There was also a drop in the “share” of the Ministry of Tourism and Antiquities in 2024 compared to 2025 from 0.15% to 0.13% of overall expenditures and on all items, 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.