



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

Comparative actual spending report for
2024–2025
Embassies

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Comparative actual spending report for 2024–2025 for Embassies

In accordance with the 2025 Ministry of Finance actual spending report, actual expenditures allocated to Embassies were **ILS209.1 million** of a total **ILS17,202.8 million** from overall actual spending in the 2025 budget, or **1.22%** of overall expenditures. [1]

According to the 2024 annual actual spending report by the Ministry of Finance, actual spending allocated to Embassies was **ILS248.8 million** of **NIS17,518.8 million** of the overall annual actual spending from the public budget, or **1.42%** of overall expenditures in 2024. [2]

The table below illustrates comparative figures for annual actual spending items for 2024–2025 for Embassies:

Comparative annual actual spending for 2024–2025 for Embassies, /million shekels

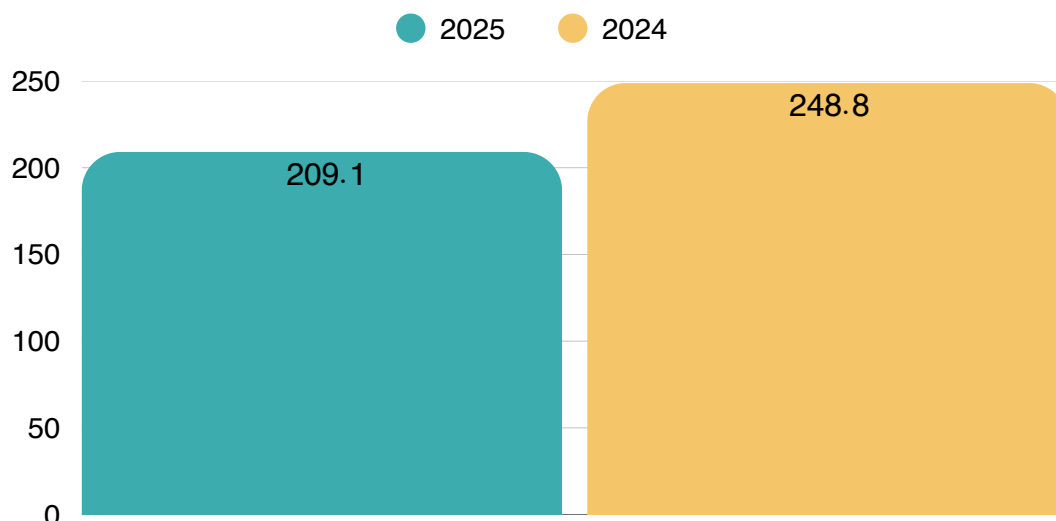
Item	2024 actual spending/million shekels	2025 actual spending/million shekels	2024/2025 percentage
Salaries and wages	114.76	93.93	81.90%
Social contributions	0	0	--
Goods and services	116.01	98.3	84.70%
Referral expenditures	15.81	13.42	84.90%
Capital expenditures	2.215	3.466	156.50%
Developmental expenditures	0	0	--
Total	248.8	209.1	84.10%

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.

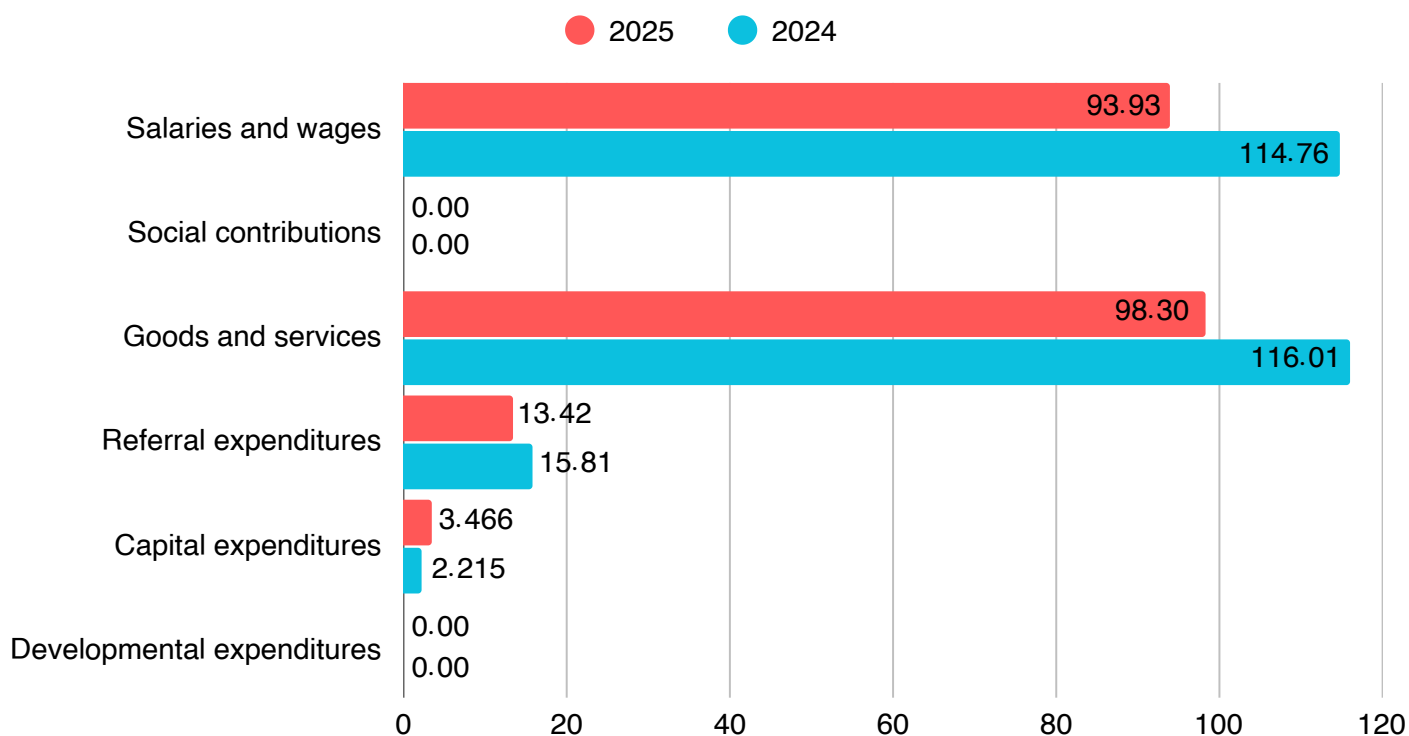
[1] Cumulative actual spending report for December 2025, released by the Ministry of Finance on January 28, 2026, Table (5b)

[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 Embassies, /million shekels

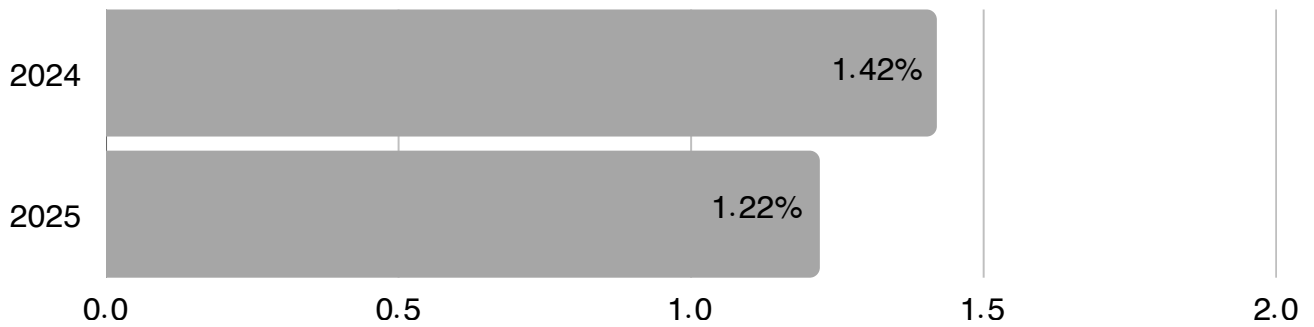


Comparative annual actual spending for 2024–2025 for Embassies, according to item/million shekels

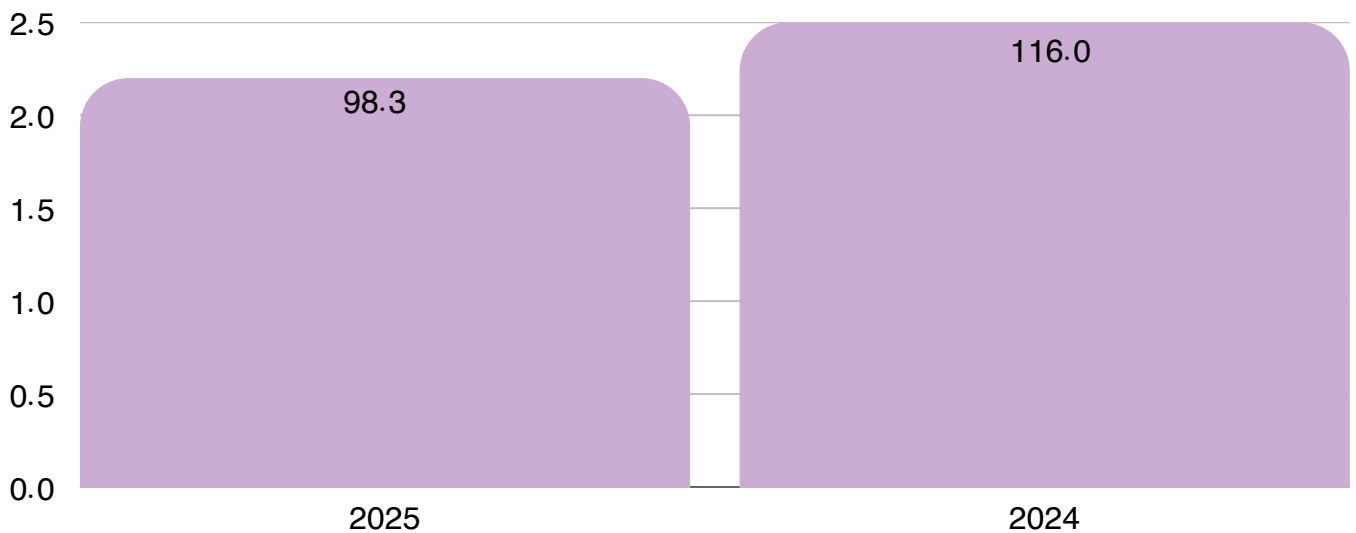


* The above-mentioned figures represent the actual expenditures from the public treasury as indicated by the Ministry of Finance's official reports. These amounts do not include community-funded expenditures or projects that are funded through direct bilateral agreements between partners and the targeted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

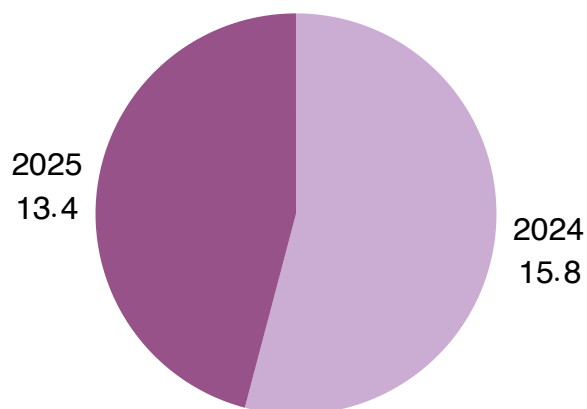
**Percentage of annual comparative actual spending for Embassies,
from the overall public expenditures for 2024/2025**



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



**Comparative actual spending for 2024/2025 on referral expenditures
at the Embassies/million shekels**



Analysis of annual comparative actual spending figures for Embassies, 2024–2025:

One: Annual actual spending on Embassies dropped in 2025, standing at ILS209.1 million, compared to ILS248.8 million in 2024.

Two: The percentage of actual spending on Embassies from overall public expenditures in Palestine dropped from 1.42% in 2024 to 1.22% in 2025.

Three: Actual spending dropped on the items of salaries and wages, goods and services and referral expenditures.

Four: Spending on social contributions and developmental expenditures was (zero) in both 2024 and 2025.

Five: Capital expenditures increased in 2025 compared to 2024, even if slightly.

Conclusion: It is clear from the analysis of the 2024–2025 comparative actual spending report for Embassies that actual spending dropped in 2025 compared to 2024. Likewise, the “share” of Embassies from overall expenditures dropped in 2025 compared to 2024. The decrease in spending was on salaries and wages, goods and services and referral expenditures, while it was zero on social contributions and developmental expenditures, 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.)

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.