



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

Comparative actual spending report for 2024–2025 Palestinian Water Authority

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Comparative actual spending report for 2024–2025, Palestinian Water Authority

In accordance with the 2025 Ministry of Finance actual spending report, actual expenditures allocated to the Palestinian Water Authority were **ILS153.8 million** of a total **ILS17,202.8 million** from overall actual spending in the 2025 budget, or **0.89%** of overall expenditures. [1]

According to the 2024 annual actual spending report by the Ministry of Finance, actual spending allocated to the Palestinian Water Authority was **ILS 108.3 million** of **NIS17,518.8 million** of the 2024 overall annual actual spending from the public budget, or **0.62%** of overall expenditures. [2]

The table below illustrates comparative figures for annual actual spending items for 2024–2025 for the Palestinian Water Authority:

Comparative annual actual spending for 2024–2025 for Palestinian Water Authority/million shekels

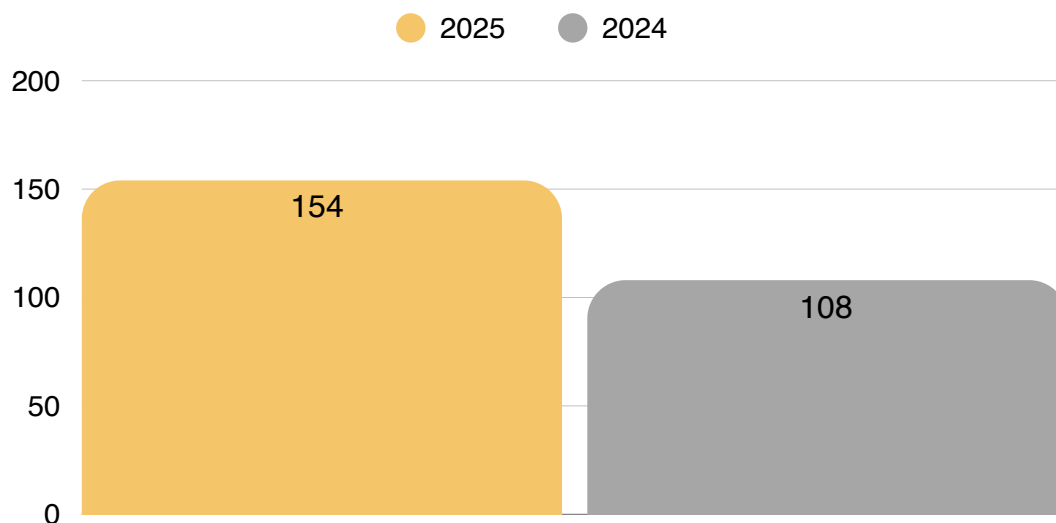
Item	2024 actual spending/million shekels	2025 actual spending/million shekels	2024/2025 percentage
Salaries and wages	15.96	15.48	97.00%
Social contributions	1.58	1.52	95.80%
Goods and services	35.88	32.16	89.60%
Capital expenditures	0.26	1.06	408.20%
Developmental expenditures	54.59	103.57	189.70%
Total	108.3	153.8	142.00%

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.

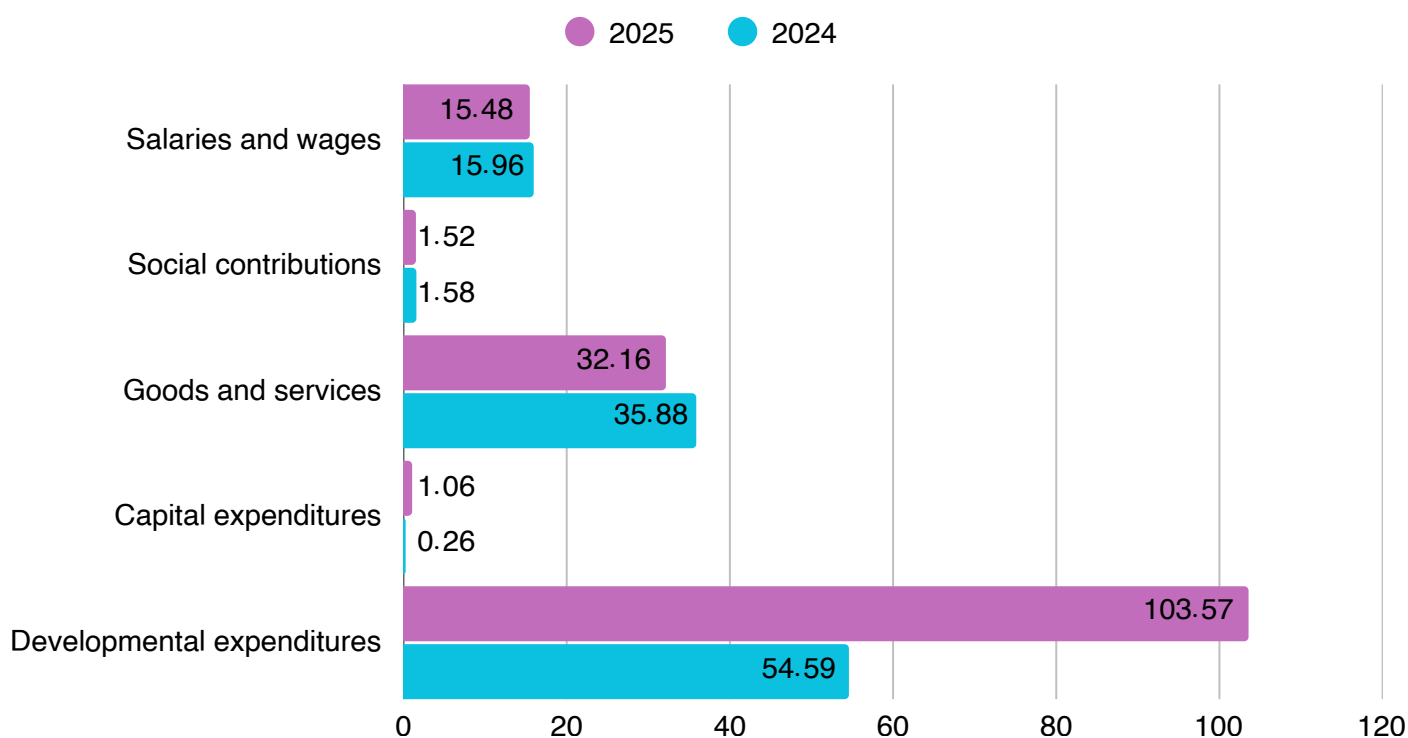
[1] Cumulative actual spending report for December 2025, released by the Ministry of Finance on January 28, 2026, Table (5b)

[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 the Palestinian Water Authority /million shekels

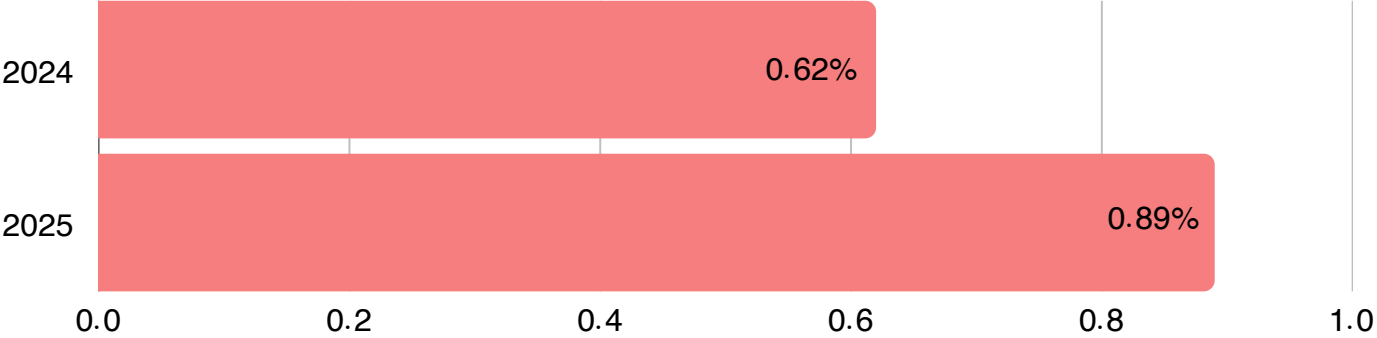


Comparative annual actual spending for 2024–2025 for Palestinian Water Authority, according to item/million shekels

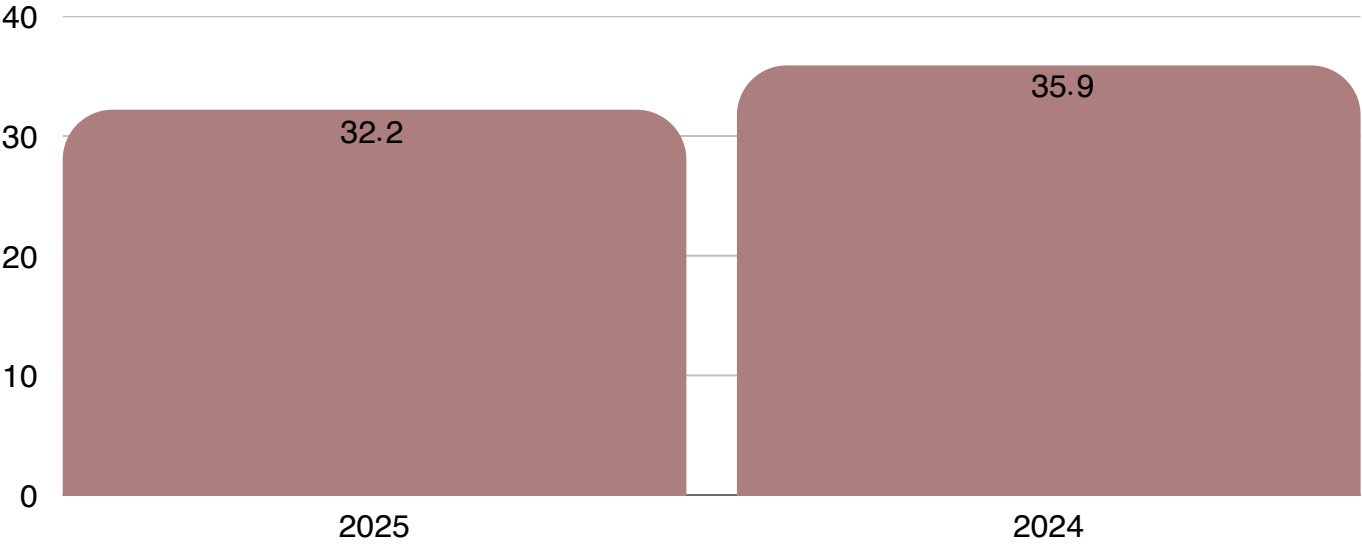


* The above-mentioned figures represent the actual expenditures from the public treasury as indicated by the Ministry of Finance's official reports. These amounts do not include community-funded expenditures or projects that are funded through direct bilateral agreements between partners and the Palestinian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

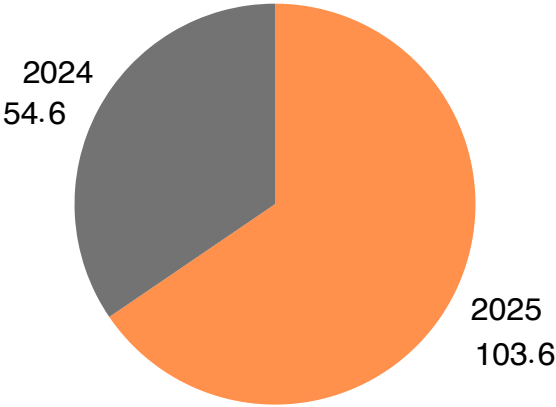
**Percentage of annual comparative actual spending for the Palestinian Water Authority,
from the overall public expenditures for 2024/2025**



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



**Comparative actual spending for 2024/2025 on the item of developmental
expenditures at the Palestinian Water Authority /million shekels**



Analysis of annual comparative actual spending figures for the Palestinian Water Authority, 2024–2025:

One: Annual actual spending for the Palestinian Water Authority increased in 2025 compared to 2024, going from ILS108.3 million to ILS153.8 million.

Two: The percentage of actual spending on the Palestinian Water Authority in 2025 within the overall public expenditures in Palestine was 0.89%, compared to 0.62% in 2024, indicating an increase in actual spending on this Authority.

Three: There was a significant increase in actual spending in 2025 on capital expenditures and developmental expenditures.

Four: There was a drop in expenditures on salaries and wages, social contributions and goods and services, in 2025, compared to 2024.

Conclusion: It is clear from the analysis of the 2024–2025 annual comparative actual spending report for the Palestinian Water Authority that actual spending significantly increased in 2025 compared to 2024, whether at the level of actual spending amounts or in the “share” of the Palestinian Water Authority from overall expenditures. The increase was mainly on capital 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.)

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.