

**AMAN**  
Transparency Palestine



# The Reform Process of the Nineteenth Palestinian Government



**2025**



# **The Reform Process of the Nineteenth Palestinian Government**

April 1, 2024 - February 28, 2025



**The AMAN Coalition extends its heartfelt thanks to the researcher Dr. Abdul Rahim Taha for preparing this report, and Dr. Azmi Al-Shuaibi, Advisor to the Board of Directors of AMAN Coalition, and the AMAN Coalition team for their supervision, review and editing.**

**All rights reserved for the Coalition for Accountability and Integrity (AMAN).**

**In the event of citation, please refer to the publication as follows: Coalition for Accountability and Integrity (AMAN). 2025, the monitoring report, the fourth quarter, regarding the reform process of the nineteenth Palestinian government. Ramallah, Palestine.**

**The Coalition for Integrity and Accountably (AMAN) has done due diligence to verify the information contained in this report, and it bears no responsibility for any consequences arising from the use of the information for purposes outside the context of the report's objectives after its publication.**

# Table of Contents

<b>Executive Summary</b>	<b>4</b>
<b>Introduction</b>	<b>8</b>
<b>Axis One: The Vision of the Nineteenth Government for Reform</b>	<b>11</b>
<b>A. The ministerial statement</b>	<b>12</b>
First: Relief, reconstruction, economic recovery and the social welfare system in the West Bank and Gaza.	12
Second: public finance, financial sustainability and economic stability.	12
Third: Institutional reform, restructuring and unifying institutions, combating corruption, improving service levels and digital conversion.	13
Fourth: The rule of law, justice, security and freedoms, and improving the integrity of the financial sector.	13
Fifth: Strengthening democracy, human rights, transparency and empowering the media.	13
<b>B. The National Development and Improvement Program 2025-2026</b>	<b>14</b>
Pillar one: Financial policy and public financial management.	14
Pillar two: Governance and the rule of law.	14
<b>Axis two: the progress or regression in the government's reform program.</b>	<b>15</b>
First: Relief, reconstruction, economic recovery and the social welfare system in the West Bank and Gaza.	15
Second: public finance, financial sustainability and economic stability.	17
Third: Institutional reform, restructuring and unifying institutions, combating corruption, improving service levels and digital conversion.	21
Fourth: The rule of law (justice, security, freedoms.)	24
Fifth: Strengthening democracy, human rights, transparency, and empowering the media.	25
<b>Conclusions</b>	<b>27</b>
<b>Recommendations</b>	<b>30</b>
<b>Sources and References</b>	<b>31</b>

## ● Executive Summary

On March 14, 2024, Palestinian President Mahmoud Abbas issued a presidential decree appointing Dr. Mohammad Mustafa to form the 19th government. The mandate letter outlined a set of priorities that the government must address, which included leading and coordinating relief efforts in the Gaza Strip, continuing the reform process in all areas, boosting the rule of law and respecting public rights and freedoms, strengthening partnership among all parties and ensuring the freedom of media to operate within the framework of law and order.

Following the formation of the 19th government, the Prime Minister, Dr. Mohammad Mustafa responded to the letter of assignment, which served as a substitute for the ministerial statement and the basic document in which the government presents its program and plans to the Legislative Council, in accordance with the Basic Law. This includes the commitments that the government places upon itself before the Legislative Council, the president, the citizens and civil society.

With that, representatives of people and civil society can follow up on the implementation of those commitments and contain them within the accountability processes in various fields. The ministerial statement included a set of commitments, among which was the government's vision for reform, classified into five axes: relief, reconstruction, and economic recovery; the social welfare system in the West Bank and Gaza; public finance, financial sustainability, and economic stability; institutional reform, restructuring, unifying institutions, combating corruption, improving services, and digital conversion; the rule of law; and enhancing democracy, human rights, transparency and empowerment of the media.

The government's vision for reform was not limited to what was mentioned in the ministerial statement. On November 18, 2024, the government issued the "National Development and Growth Program (Phase One) 2025-2026," which provides the strategic framework that outlines the main priorities for the government's work. The program included four main pillars, each containing several sub-pillars, which revolve around financial policy and monetary management, governance and the rule of law, investment and the business climate and the provision of basic services.

This report aims to monitor the developments occurring in the reform process based on the announced reform program and to highlight the points that reveal the impact of the reform process. The report covers the period of April 1, 2024 to February 28, 2025. For the purpose of preparing this comprehensive report, some sub-reports were prepared, each covering a specific period within the aforementioned timeframe, in addition to a final report for the last period that includes some overall achievements of the reform process.

In addition, a descriptive-analytical approach was followed through three stages of the report. In the first stage, information related to its areas of emphasis was monitored and collected from various sources, including issued decisions and plans, committees formed by the Council of Ministers, review of the Council of Ministers, the Ministry of Finance, and the Monetary Authority's websites to gather relevant data, review of Palestinian fact sheets issued during the period covered by the report in order to identify any legislation or decisions related to the report's axes, and consulting reports and studies related to the report's topic issued by the AMAN Coalition and other institutions.

In the second phase, the information from the monitoring process was classified into areas of the reform within several axes, as mentioned in the response letter to the assignment communiqué, which are: 1- Relief, reconstruction, and the social welfare system, 2 - Public finance, financial sustainability, and the integrity of the financial sector, 3 - Institutional reform, restructuring, unification of institutions, combating corruption, improving service levels, and digital conversion, 4 - The rule of law and transparency in the media.

In the third phase, the information collected was analyzed to monitor the progress in the reform process as per the announced reform program, highlighting the points that reflect progress or deviation, and then drawing conclusions and recommendations based on what was presented in the report.

The 19th government held 47 sessions during the period of April 2, 2024 and February 28, 2025, during which it issued 386 decisions. The number of decisions related to relief and reconstruction was 49, representing 12.6% of the total decisions issued by the Council of Ministers. In addition, the number of assignments it issued concerning relief and reconstruction and the social welfare system was 5, while the total number of committees formed for the relief and reconstruction and the social welfare system was 5.

The Palestinian government also approved its emergency plan for the year 2024 and formed a devoted ministerial team for relief operations in the Gaza Strip. A financial budget was allocated for the relief and reconstruction index and the social welfare system, as specified in its emergency plan for the year 2024.

The Government Communications Center in the Palestinian Council of Ministers also issued a general report on the Israeli genocide in Gaza, which, at the end of the report, included the government's plans, programs and vision for the relief, reconstruction, and social welfare in Gaza and the West Bank. But, civil society institutions were not involved in preparing the government's emergency plan and no legislation was issued that aligns with the relief and social welfare index. However, the Israeli government's refusal to recognize the role of the National Authority in the Gaza Strip, with the intention of reinforcing the division, was the decisive factor in preventing the government from fulfilling its role in those areas.

In the West Bank, the government continued to form committees and conduct visits to areas in need of relief and shelter, relying on governors as secure means to implement its plans, rather than strengthen and empower the role of local authorities and community institutions.

As for the public finance and financial sustainability, the number of decisions issued by the Council of Ministers totaled 37 decisions, which is 9% of the all decisions it had issued. Here, two decisions were handed out as laws, one for the general budget of the fiscal year 2024, and the other is an amended law on the bonuses and salaries of members of the Legislative Council, government members and governors.

The Ministry of Finance also published on its website decision by law regarding the general budget and the citizen's budget for the fiscal year 2024, the general budget circular part one (instructions for preparing the budget 2024-2026) and the monthly financial reports for the year 2024, while the Higher Council for Procurement Policies continued to publish procurement operations through the Unified Public Procurement Portal.

The government also issued several decisions for fiscal policies regarding downsizing public expenditures. These were: protecting public funds, regulating the use of government vehicles, rationalizing spending in government buildings, organizing employment and contracting in the public sector, improving the management of state properties, improving services in the health sector and business climate and investments.

But, then again, the 19th Palestinian government did not approve any specific plans or strategies related to the public finance and financial sustainability index, nor did it publish any specific plans or strategies for that purpose. It did not form any committees, nor did it involve citizens and civil society institutions in preparing the general budget. It also did not publish most of the documents related to the transparency of the general budget according to international standards, nor did it issue the law on the right to access information.

In terms of institutional reform, the number of decisions issued by the Council of Ministers totaled 42, which constituted 11% of the total decisions it issued. The number of assignments related to reform was only one, while the total number of committees formed for the purpose of the institutional reform indicator were 15.

The government's emergency plan it approved in 2024 detailed a set of indicators for the reform index and specified the reductions of operational expenses to the minimum and to the greatest extent possible.

At the same time, the Palestinian Council of Ministers also approved the national cross-sectoral strategic plan to enhance governance and combat corruption for the years 2025-2030. Additionally, the President of the National Authority issued several decrees related to institutional reform, although some of those constituted a regression in that area. The Palestinian Council of Ministers also issued a set of regulations related to institutional reform, and the government made several decisions for that purpose in the areas of governance of institutions, fair competition for high government positions and improving the quality of basic services. However, the government did not allocate any financial budget related to the institutional reform index.

As for the rule of law, the Palestinian Council of Ministers issued 6 decisions related to the rule of law index, which represent 1.5% of the total decisions it made. The government took some reform decisions related to governance and the rule of law, specifically in the area of improving judicial services. However, the Council of Ministers has not issued any mandates related to the rule of law index, nor generated for it any specific plans or strategies, and did not allocate any monetary budget for that part of the reform.

As for promoting democracy, human rights, transparency and empowering the media, the Council of Ministers issued only two decisions directly or indirectly related to the transparency in media and communication with civil society institutions, while the government took some reform measures for the protection of freedoms and human rights. However, so far, the government has not approved any specific plans or strategies related to the transparency index in media and communication, with civil society institutions, nor has it formed any related committees or allocated any financial budget for this file.

It can be concluded from the above that the government has resolved many problems related to the multiple axes of the reform process, but it has not yet completed some of the other reform targets, especially those for institutional reform or areas related to democracy, human rights and media empowerment.



Regarding the security sector and decisions for appointments to senior positions, the government has delayed the reform of the Civil Service Law and the Retirement Law. Furthermore, areas related to public financial management and issues such as the inflation of the wage bill and net lending remain unresolved.

As for enhancing civil liberties and transparency, the legislation on the right to access information has not been issued, and the Electronic Crimes Law has not been reviewed. Despite the adoption of the National Governance and Anti-Corruption Strategy by the Council of Ministers, the mechanism for oversight and follow-up on implementation and evaluation remains unclear, although the government is considered responsible for preparing and approving public policies and is also responsible for oversight, follow-up, and evaluation. It is also impossible to ignore the government's failure to make tangible changes regarding the improvement of the independence and effectiveness of the judiciary.

It remains to be said that even though there has been improvement in the collection of local revenues, that has not had a noticeable impact due to Israel's continued appropriation of clearance revenues.



## ● Introduction

A reform strategy is an essential tool that should be adopted periodically by governments, administrations and institutions. It would be aimed at addressing shortcomings and overcoming challenges encountered in the previous phase and identifying the requirements and needs necessary for the next phase in the areas of policies and procedures as well as legislative, executive and institutional measures. Reform also involves utilizing available financial and human resources to improve government performance and modification of some of its features. This reform would include areas related to promoting integrity and combating corruption in the management of public funds and affairs, integrity in governance, democratic transition requirements and sustainable development that responds to the needs of the people in order to advance their trust in the political system.

Any reform process requires political will as a necessary condition for its completion, particularly when there are individuals with private interests in some centers of influence in governance whose interests may conflict with the goals of change.

Government reform is a fundamental element in developing political and economic systems because it enhances transparency and accountability within government institutions, helps build effective administrative systems and strong institutions capable of providing efficient public services and supports economic development. Reform also plays a crucial role in encouraging competitiveness and attracting investments, which contribute to economic growth, job creation and sustainable development by generating the necessary environment and tools to accomplish those objectives. Therefore, understanding the importance of government reform is an essential step towards achieving economic and political development and stability in any society striving for progress.

The Palestinian National Authority has a grave budget deficit and is in severe financial crisis, which could in fact be the deepest and most complex. It is multifaceted and negatively affects various components of Palestinian society. This financial crisis was not solely a result of the war on the Gaza Strip but its root causes and repercussions go back many years. Several reports issued by the Coalition for Accountability and Integrity (AMAN) and the Civil Society Team for Supporting Public Budget Transparency have previously indicated that the policies of successive Palestinian governments, especially the last three, were attempts to address the budget deficit and the issue of accumulated debts by increasing revenues and reducing expenditures. However, those attempts fell short, according to recent reports issued by the World Bank and the International Monetary Fund<sup>1</sup>.

At the end of March 2024, the 19th Palestinian government, headed by Dr. Mohammad Mustafa, announced the outlines of its program in response to the letter of appointment, which was in effect the ministerial statement. This program is summarized in seven points, some of which prioritize the ongoing genocide in the Gaza Strip and the practices of the Israeli occupation in the West Bank, while others focus on institutional and financial reforms, in addition to the promotion of democracy and the rule of law.

This reform program of the 19th government was not the first of its kind; previous governments also proposed and prepared reform programs and plans, but they lacked clear strategies, budgets and timelines. Moreover, they were deficient in regular follow-up and evaluation, and did not include a system of accountability for the implementation process, which undercut their success

---

<sup>1</sup> The Coalition for Integrity and Accountability (AMAN) 2024. Areas for reducing spending and increasing revenue to address the current financial crisis. Ramallah, Palestine.

and achievement of their goals. They also faced many problems, particularly the problem of the non-involvement of citizen and civil society organization in constructing those plans as well as the absence of the legislative council responsible for oversight.

A paper prepared by the AMAN Coalition in 2022, titled "To What Extent Does the Weakness and Fragility of Governance Integrity Hinder Government Reform Policies," indicated a similarity between the goals and axes of most reform plans and programs. All of them carried the same objectives, issues and reform topics that were adopted by most successive governments. However, many of their core areas in financial, administrative and matters of policies had not been implemented, as evidenced by their continued listing in most reform plans. This indicates a lack of genuine and serious political will to implement those particular areas.

The 19th government decided in its first session to form several committees, which included the Ministerial Reform Committee. It also established the Institutional Development and Reform Office, which reports to the Prime Minister, the first of its kind, which is responsible for monitoring and implementing the declared development and reform program. Given that the assessment of the 19th government's reform program must be based on actions rather than speeches and statements, this report's objective is to monitor the areas of progress and/or failures in the implementation of the reform program and to prepare the necessary recommendations as seen fit.

### **The objective of the report**

Monitoring the developments in the reform process according to the announced reform program, while highlighting the points that reflect progress or deviation in the that process.

### **The timeline for the report**

The time period started April 1, 2024, and ended February 28, 2025.

### **The methodology and tools used for the purposes of preparing the report**

The desired goal of this comprehensive report is to monitor the reform process of the 19th Palestinian government, for the period starting April 1, 2024 until February 28, 2025. For that purpose, four sub-reports were prepared; the first report covered the period of April 1 to June 30, 2024; the second report covered the period of July 1 to September 30, 2024; the third report covered the period of October 1 to December 31, 2024; and the fourth report covered the period of January 1 to February 28, 2025.

To achieve the desired goal of this report, which is to monitor and evaluate the reform process adopted by the 19th Palestinian government during the time period mentioned above, a descriptive approach was adopted for the government's decisions, plans, financial resources and financial institution. This approach was designed to achieve the desired and targeted objectives in the reform process for this period, serving as the primary tool for preparing the report. The goal was to document the most significant developments witnessed in the reform process based on the announced government program, with focus on aspects that reflect tangible progress or indicate potential deviations in the path of reform. The sub-reports were built in preparation for this comprehensive report in a series of stages, which were as follows:

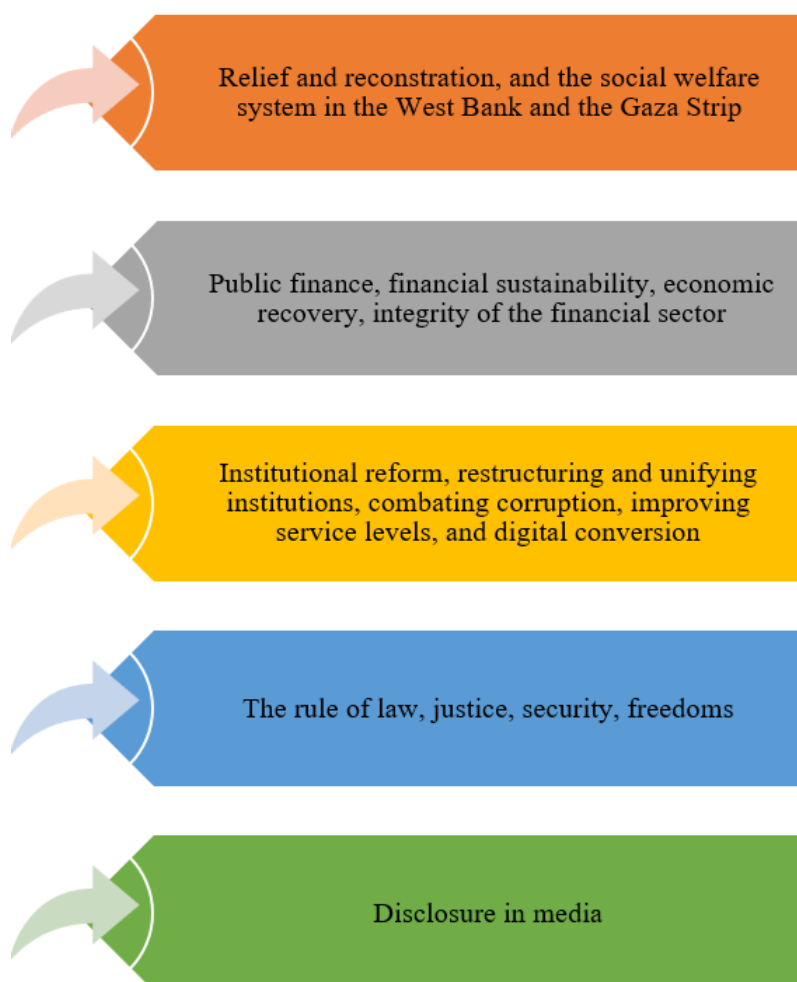
- **Phase One: Monitoring and Collecting Relevant Information**

In this phase, information related to the report's axes was collected, relying on the following sources of information:

- Decisions issued by the Palestinian Council of Ministers.
- The plans issued by the Palestinian Council of Ministers.
- The governmental committees tasked with implementing the decisions.
- Review of the official website of the Ministry of Finance.
- The decisions, statements, and relevant data issued by the Monetary Authority (decisions, instructions, circulars, reports) by reviewing the official website of the Monetary Authority.
- Decisions by laws and regulations published in the official gazette (Palestinian Facts.)

- **Phase two: The phase of classifying relevant information according to a set of fields**

After compiling the relevant information, the data resulting from the monitoring process was classified into several areas related to the reform process as stated in the response letter to the assignment letter, as follows:



- **Phase three:** Preparing the draft report based on the collection and analysis of relevant data, and formulating related results and recommendations.

## ● **Axis One: The Vision of the Nineteenth Government for Reform**

On March 14, 2024, Palestinian President Mahmoud Abbas issued a presidential decree appointing Dr. Mohammad Mustafa to form the 19th government. The mandate letter<sup>2</sup> outlined a set of priorities that the government is required to work on, which are:

- Leading and coordinating relief efforts in the Gaza Strip and the swift and effective transition from the required humanitarian relief to economic recovery.
- Continuing the reform process in all institutional, security, economic, administrative and public financial fields, leading to a robust and transparent governance system that is accountable and combats corruption, ensuring good governance by improving the performance of services provided in all sectors, and developing plans and implementation mechanisms for the process of unifying institutions in the various governorates as a single geographical, political and institutional unit.
- Solidifying the principle of the rule of law, respecting public rights and freedoms, and strengthening partnerships with various parties, including civil society institutions and other organizations, as well as promoting a culture of partnership, dialogue, transparency, and including the various sectors of society in the process of decision-making.
- Ensuring the freedom of media within the framework of laws and regulations that guarantee the freedom of media activity and access to sources of information.

After the decree for the formation of the 19th government was issued<sup>3</sup>, followed by its establishment and the swearing-in of Dr. Mohammad Mustafa in the presence of President Mahmoud Abbas, the new Prime Minister, responded to the letter of appointment on 28/3/2024, which contained the government's program and the basic document in which it presented its agenda and plans, i.e., the commitments the government placed upon itself, not only before the legislative council but also before the citizens and civil society. This allows citizens and civil society in general to monitor the implementation of those commitments and engage in accountability processes in various fields.

However, because, in 2007, the Legislative Council was dissolved by a controversial interpretive decision issued by the Palestinian Constitutional Court<sup>4</sup>, Palestinian governments, including the 19th government, since then have been unable to submit to that Council any ministerial statements, as stipulated in the Basic Law. Nevertheless, the Prime Minister's response to the letter of assignment, and the commitments it contains, are in effect the government's promises to fulfil its duties.

The government's vision for reform was not limited to what was stated in the ministerial statement, but rather, on November 18, 2024, it issued the "National Growth and Development Program (Phase One) 2025-2026," which provides the strategic framework that outlines the main priorities of the government's work and the rapid intervention areas as fields of utmost national priority requiring urgent actions.

The vision of the nineteenth Palestinian government for reform will be highlighted through these two documents as follows:

---

2 The letter of appointment was published on the website of the Palestinian News Agency Wafa [www.wafa.ps](http://www.wafa.ps), accessed on 4/3/2025.

3 See Decree No. (4) of 2024 regarding the approval of the formation of the nineteenth government, published in issue 213 of the Palestinian Gazette, p. 9.

4 Interpretative Decision No. 18/2010, published in the Excellent Issue No. 19 of the Palestinian Official Gazette, p. 44.

## A. The ministerial statement

In the ministerial statement, the Prime Minister presented a set of commitments to the President and the citizens<sup>5</sup>. The most prominent of these commitments include alleviating the suffering of the Palestinian people, especially in the Gaza Strip, providing all forms of support and relief, preparing for the economic recovery operations, enhancing the performance of national institutions, unifying the northern and southern governorates, strengthening reform programs, combating corruption, imposing transparency, good governance and accountability, addressing the financial crisis, launching a national workshop to transition from crisis to economic development, empowering citizens in marginalized and targeted areas to boost their resilience, ensuring public freedoms and freedom of the press, and finally, engaging with all components of society.

The government's work program included many axes, which are:

### **First: Relief, reconstruction, economic recovery and the social welfare system in the West Bank and Gaza.**

The most important items in this axis were:

- **Relief and basic services:** This involves prioritizing the humanitarian situation by developing a comprehensive plan for humanitarian aid and immediate relief for citizens in the Gaza Strip, ensuring that aid reaches those in need, and cooperating with various international entities working in the Gaza Strip to ensure fair and effective distribution of aid within sound and transparent governance procedures. Additionally, a ministerial-level task force will be formed to carry out this mission, and a special coordinator for aid and humanitarian affairs in the Gaza Strip will be appointed to lead the task force and these efforts.
- **Recovery and reconstruction in the Gaza Strip:** This involves planning and preparing for the recovery phase, including all requirements for basic materials, housing, infrastructure services, debris removal, and programs to provide immediate job opportunities and inject cash into the local economy. Regarding the reconstruction, while recognizing the difficulties and the enormity of the financial requirements necessary for reconstruction, as well as the political and logistical arrangements that cannot commence without them, the government will work on developing a detailed reconstruction plan within a framework of transparent and fair governance and a strict oversight system that ensures compliance with the best financial and accountability standards, and will begin preparing for the process of raising the necessary funds.
- **Reconstruction in the West Bank:** This involves identifying the reconstruction needs of what was destroyed by the Israel occupation army in the most affected northern governorates.

### **Second: public finance, financial sustainability, and economic stability**

The most important items in this axis were:

- **Preparing and implementing a comprehensive plan for public finance reform** through financial rationalization, fiscal responsibility, budget transparency, expenditure and debt management and ensuring the alignment of these measures with economic recovery policies.
- **Improving treasury revenues** by rationalizing expenditures, reducing financial leaks and enhancing and improving the transparency of public finances.
- **Setting priorities for spending and payments**, with a focus on the rights of employees and suppliers, to ensure the continuity of basic services.

---

<sup>5</sup> The letter of acceptance of the appointment from the designated Prime Minister to His Excellency the President, published on the Palestinian News and Information Agency (Wafa). For more, see: <https://www.wafa.ps/Pages/Details/91917>

### **Third: Institutional reform, restructuring and unifying institutions, combating corruption, improving service levels, and digital conversion.**

The main items of this axis were:

- **Institutional reform:** This will be achieved by developing an institutional reform plan in collaboration with all parties, based on partnership with various sectors, including civil society institutions. This includes financial accountability, budget transparency, monitoring and evaluation, disclosure and accountability, in order to build strong institutions capable of good governance and to achieve sustainable development goals. To realize this, the government will form a ministerial task force to coordinate and lead the reform process, along with forming an "Executive Office for Reform" to implement institutional reforms, tasked with developing the necessary reform plans and ensuring their execution in harmony with the best international practices.
- **Unifying and restructuring institutions between the two parts of the homeland:** This will be achieved by uniting state institutions of the northern and southern governorates, unifying the workforce and developing the necessary plans to merge the laws between the two parts of the homeland.
- **Fighting corruption:** This involves empowering, strengthening and developing the work of the Anti-Corruption Commission and the Financial and Administrative Control Bureau, including budgets and human capacities and by establishing policies that align with international practices and standards in governance and transparency. It also includes working on the principle of consultation and participation between government institutions and civil society organizations in combating corruption, enhancing governance, oversight, and accountability, and improving the level of services provided to citizens, especially in the health and education sectors, within an effective, efficient, and transparent operational framework. Additionally, it aims to promote digital conversion to increase productivity and decrease expenditures by digitizing and improving the quality of government services.

### **Fourth: The rule of law, justice, security and freedoms, and improving the integrity of the financial sector**

This would be achieved by empowering the judiciary and solidifying its independence administratively and financially, improving the efficiency of litigation procedures to ensure the swift resolution of cases, and strengthening the rule of law and timely justice. In addition, the government would work on enhancing security and safety, combating crime, implementing the necessary reforms in security agencies and reinforcing their financial and human resources in line with reform plans.

### **Fifth: Strengthening democracy, human rights, transparency and empowering the media**

This could be achieved by taking the necessary measures to create the conditions for holding legislative and presidential elections in the northern and southern governorates, including East Jerusalem. Also, implementing the values of transparency and accountability, by providing regular reports to the general public based on the principles of partnership and dialogue with all societal groups, in addition to boosting the role of the media and ensuring its freedom and access to sources of information in accordance with the law.

## **B. The National Development and Improvement Program 2025-2026**

The second part of the program, titled "Development and Enhancement of Institutional Performance," referred to a set of pillars related to this field. Among them, we will address the pillars related to the subject of the report as follows:

### **Pillar one: Financial policy and public financial management**

**1. Rationalizing public expenditures:** This could be done by downsizing public expenditures as follows:

- Conducting a functional review of ministries and public institutions.
- Strengthening the system of control over government expenditures and regulating it, as well as controlling salary expenditures.
- Adopting a plan to settle the government's arrears and another plan for pension system reform, and developing the medical referral system for the Ministry of Health.

**2. Strengthening local revenues:** This could be achieved by increasing local revenues in the following ways:

- Improving the performance of the tax administration.
- Adopting a new value-added tax law and review of the income tax law.

**3. Achieving financial sustainability:** This could be done by setting a maximum limit for the budget deficit and restructuring public debt.

### **Pillar two: Governance and the rule of law**

**1. Strengthening the legal and institutional framework,** which could be done by implementing the following:

- Adopting a governance plan for public institutions that relies on reducing functional overlaps between ministerial and non-ministerial public institutions, merging public institutions, and decreasing their number.
- Enhancing the culture of transparency, accountability, and integrity by developing an action plan to implement the National Strategy for Enhancing Governance and Combating Corruption 2025-2030, enforcing anti-corruption laws, and establishing strong monitoring mechanisms.

**2. Achieving judicial justice:** This could be done by increasing the efficiency of the judicial system and digitizing judicial procedures in collaboration with the Supreme Judicial Council.

**3. Establishing democracy and freedom of expression:** This would be through:

- Public consultation on proposed policies and legislation before their adoption, involving all parties including civil society organizations.
- Revising the Cybercrime Law to keep pace with technological developments in line with international standards in order to enhance freedom of expression and media.
- Improving the work of civil society organizations by reviewing the internal regulations that govern the operations of non-profit groups and identifying the necessary amendments to ensure the independence of non-governmental organizations.
- Revising the Access to Information Law to ensure its compliance with international standards, advancing transparency and accountability for public institutions and guaranteeing citizens' right to access information.



## ● **Axis two: the progress or regression in the government's reform program**

The 19th government held 47 regular sessions during the period between April 2, 2024 and February 28, 2025, wherein it issued 386 decisions. As for the decisions of the Council of Ministers in the 19th government, the following should be noted:

- The 19th government, like its predecessors, publishes its decisions on the official website of the Council of Ministers<sup>6</sup>, limiting itself to publishing only the titles of those decisions, without publishing the legal, regulatory and financial documents and making them available to the public.
- The Council of Ministers sometimes publishes its decisions in the press release of certain sessions, and those decisions are not mentioned in the Council of Ministers decisions section. For example, 7 decisions were published in the press release of the 17th Council of Ministers session held on 23/7/2024, while 6 decisions were published in the decisions section for the same session. Additionally, the Council of Ministers did not publish decisions it made in the 15th session held on 16/7/2024, even though they were included in the content of the session's press release. This reflects disorder in the mechanism of publishing Council of Ministers decisions<sup>7</sup>.

### **First: Relief, reconstruction, and economic recovery and the social welfare system in the West Bank and Gaza**

Although relief services may not be considered acts of reform, they are efforts that address the challenges of governmental responsibility in providing public services, especially when it comes to emergency situations. In implementing public policies related to the government's program in its various parts, it did take a number of measures and actions and allocated a number of projected budgets to achieve those goals.

1. The number of decisions issued by the Palestinian Council of Ministers related to relief, reconstruction, and social welfare (in the West Bank and Gaza Strip) was 49 decisions, representing 12.6% of the total decisions it issued.

2. The number of assignments issued by the Council of Ministers<sup>2</sup> for the relief, reconstruction, and social welfare index was 5 assignments, noting that these assignments, in general, are not bound by a specific timeframe for implementation.

3. The total number of committees for the relief and reconstruction index and the social welfare system is currently 5 committees, which are focused on specific topics as follows:

- Forming the Supreme National Committee for the Relief of the Southern Governorates, with the Minister of State for Relief Affairs coordinating and consulting with all relevant authorities to develop a vision for the committee's membership, tasks and working mechanisms.
- Forming a special committee to update the data and information related to the displaced individuals.
- Forming a committee to find sustainable solutions for patients from the southern governorates residing in the northern governorates.
- Forming a committee to study the "Declaration of the Southern Governorates as a Disaster Area."
- Forming a ministerial committee for emergency operations.

---

<sup>6</sup> See the website of the Council of Ministers [www.palestineCouncilofMinisters.gov.ps](http://www.palestineCouncilofMinisters.gov.ps).

<sup>7</sup> For more details, see: Report on Monitoring the Performance of the Nineteenth Government for 2024, Palestinian Institution for Empowerment and Local Development, 19.

<sup>8</sup> Assignments: Issuing an order to a committee or a specific person to carry out a task within a defined framework, by a decision from the relevant authority - "the Palestinian Council of Ministers." An assignment can be defined as the delegation of a person, a group of people, or a committee with a specific task to achieve certain objectives.

4. The 19th Palestinian government approved the emergency plan for the year 2024 as follows:
- The plan was published on the Council of Ministers' official website.
  - The government emergency plan generally aims to coordinate and provide emergency assistance and relief to the Gaza Strip to address the humanitarian crisis resulting from the war and aggression on the sector, with focus on the most urgent issues. Those are: providing shelter for the displaced and affected, enhancing the provision of humanitarian aid and emergency health and social services to areas under occupation in the cities and camps of the West Bank, and ensuring the continued provision of all regular government services to citizens in all geographical areas, including social, health, education, security, and economic services. As for relief, reconstruction and the social welfare system, the following objectives were included in the plan:
    1. Assessing the damages in the Gaza Strip.
    2. Rebuilding areas subjected to incursions and assaults by the Israeli occupation army in the West Bank
    3. Providing basic services.
    4. Social welfare.
    5. Increasing international presence.
    6. Community engagement and field visits.
  - The plan is for relief and reconstruction and the social welfare system in the West Bank and the Gaza Strip in order to rearrange priorities and respond to needs. The emergency interventions included 24 emergency intervention items for the southern governorates (Gaza Strip.) The most notable interventions for the southern governorates include relief to citizens, with an estimated budget of 917 million dollars. The plan also included 17 emergency intervention items for the northern governorates (West Bank), with an estimated budget of 52.5 million dollars, in addition to 28 emergency items for government services, with an estimated budget of 268 million dollars.
5. The Palestinian government has established a ministerial team dedicated to the relief efforts in the Gaza Strip. It also appointed a special coordinator to manage aid and humanitarian affairs in the Gaza Strip. The role of this team is to lead various efforts, including the preparation of programs and executive plans to restore essential services, which include the provision of fuel, water, electricity, health services, and other urgent needs.
6. The Palestinian government allocated a budget for the relief and reconstruction index as well as the social welfare system, as stated in the government's emergency plan for the year 2024.
7. A report entitled "A Year of Israeli Genocide in Gaza: Losses and Government Interventions"<sup>9</sup> was issued by the Government Communication Center in the Palestinian Council of Ministers. The report ended by outlining the government's plans, programs and vision for relief and reconstruction, the social welfare system, the Gaza Strip management plan after the cessation of hostilities and the Palestine rebuilding plan. These plans, documents and visions were presented in brief, mostly indicating readiness to take a direct role in this sphere, but, the reality is the Israeli occupation prevents their implementation.
8. The Palestinian Prime Minister Dr. Mohammad Mustafa had previously announced that partnership with all sectors, especially civil society, is among the government's goals in institutionalizing reform. However, institutions in the civil and private sectors did not participate in preparing the government's emergency plan, nor did they contribute to the preparation of emergency interventions, although they were later included in the government emergency committee as a result of the coordination and efforts of the related parties.

---

<sup>9</sup> General report on the Israeli genocide in Gaza: losses and government interventions, Government Communication Center, October 2024, published on 14/10/2024 on the official website of the Palestinian Council of Ministers: <https://www.palestineCouncilofMinisters.gov.ps/portal/Reports/2040/1>

9. The Palestinian government has not enacted legislation that aligns with the relief and social welfare index, nor has it submitted any proposals or draft laws related to this matter.

10. The government's efforts have been largely media-oriented and focused on public relations due to the political need to show that the authority has had and continues to have an active role in the Gaza Strip, hoping to be accepted the day after the war ends, but Israel continues to obstruct this path. Nevertheless, the government still persistently appeals to media and focuses on public relations, believing this would ensure its acceptance as the leading authority in post-war Gaza.

## **Second: public finance, financial sustainability and economic stability**

Since the establishment of the Palestinian National Authority in 1994 based on the Oslo Accords signed with the Israeli government, the contentious relationship and interconnection between politics and economics have emerged as a pivotal factor in the Palestinian scene. Despite the fact that the accords granted the Palestinian Authority relatively wide civil powers in the areas classified as (A) and (B), in line with Palestinian priorities, Israel restricted, and is still restricting, the PA's ability to achieve full sovereignty.

The Palestinian Authority was deprived of control over border crossings and Area (C), which is 61% of the West Bank's area and contains the majority of natural resources, predominantly water. In light of these limited powers, the authority became encumbered with wide-ranging responsibilities for meeting the needs of the Palestinian population in the West Bank and Gaza. These responsibilities included ensuring basic rights such as education, healthcare, employment, housing and food, in addition to developing infrastructure.

Since its establishment, the authority has been forced to operate under those highly complex conditions, and the restrictions have increased with the current Israeli extremist government, whose policy is now appropriating the role of the national authority in Area B.

To bridge the gaps between available financial resources and increasing needs, the authority established ways to use international methods for managing and delivering humanitarian aid. These aid mechanisms have undergone constant changes in their structure and functions according to the developments in the political and economic situations both locally and internationally.

1. The number of decisions issued by the Palestinian Council of Ministers for the public finance indicator and financial sustainability (economic stability, economic recovery, and integrity of the financial sector) were 37 decisions, representing 9% of the total decisions issued by the Palestinian Council of Ministers. However, the Council of Ministers did not issue any assignments related to the public finance and financial sustainability index.

2. A decision was issued by Law No. (9) of 2024 regarding the general budget for the fiscal year 2024, published on 26/8/2024 in issue 217 of the official gazette. This decision was made the Council of Ministers was not able to submit the draft general budget for the fiscal year 2024 within the specified legal deadlines.

3. A decree-law amending the law on the bonuses and salaries of members of the legislative council, government members, and governors was issued. That decision is directly related to the public finance index, and it grants senior employees in the Palestinian National Authority (those appointed at the ministerial level and heading a governmental department) the retirement privileges designated for ministers, members of the legislative council and governors. This contradicts the government's direction towards reform, rationalizing operational expenses, and taking measures for financial reform, which will double the burdens borne by the public treasury.

4. Upon reviewing the Ministry of Finance's website, the following becomes clear:

- The ministry published on its website the law decree regarding the general budget for the fiscal year 2024, and clarified in this law decree the summary of revenues and expenditures for the fiscal year 2024.
- The ministry published the public budget for the year 2024 on its website.
- The ministry published on its website the first part of the general budget (Instructions for preparing the 2024-2026 budget).
- The ministry published the monthly financial reports for 2024 (financial operations, revenues, expenses, and sources of funding) on its website each month separately from December 2024 to January 2024.

5. The Monetary Authority has taken partial measures and actions to address the catastrophic economic conditions in the Gaza Strip and the West Bank, specified in instructions No. (1), (2) and (5) for the year 2024.

6. Upon reviewing the website of the Supreme Council for Public Procurement Policies, the council continued to publish procurement operations through the unified public procurement portal. It was found that there were no tenders or invitations for the purchase of government vehicles, no tenders or invitations for the purchase of furniture for any government entity and no tenders or invitations for the purchase or rental of government buildings.

7. A report issued by the Government Communications Center in the Prime Minister's Office on 13/1/2025 regarding the reform decisions of the 19th Palestinian government indicated the adoption of a set of reform decisions within the framework of the first pillar of the National Development and Growth Program 2025-2026 for its fiscal policy, as follows:

**A. Rationalizing public expenditures:**

- Stop disbursing any financial privileges or allocations not stipulated in laws and regulations, and work on rationalizing public spending in a way that serves the public interest, promotes development and maintains the quality of government services provided to citizens.
- The government's general budget for 2024 has been reduced by 5% compared to 2023.
- Stop purchasing furniture for government institutions.
- Regulate mobile phone expenses accrued by public employees.
- Rationalize spending on publications, advertisements and office supplies within government institutions.
- Regulate travel missions for international conferences and forums, with a maximum of two people per mission.

**B. Protection of public funds:**

- Directing all government entities to use the unified electronic purchasing portal to regulate and monitor purchasing operations.
- Launching the Government Electronic Procurement Platform (GP-e) to replace traditional paper-based procedures with a transparent and efficient digital system, including bidder registration, procurement planning, and electronic catalog management.
- Publishing the general budget on the Ministry of Finance's website to ensure access of citizens to that information.
- Start preparing the mechanism for transitioning to secure electronic stamps in order to protect public funds, reducing the effort required for transferring and printing stamps, and facilitating the provision of services to citizens.
- Forming a specialized unit to address net lending, chaired by the Prime Minister, which would meet weekly to follow up on net lending resolution plans.

### **C. Regulating the use of government vehicles**

- Restricting the use of government vehicles to ministers, department heads, governors, and agents, or those of equivalent rank, to ensure optimal use of public resources and prohibiting the use of vehicles after official working hours except for official tasks specified by law.
- Installing an electronic tracking system for each government vehicle (fuel loop), and monitoring fuel quantities and travel distances for government vehicles with an official electronic record for each vehicle.
- Determining fuel allocations based on a decision from the head of the government department, not exceeding 250 liters, while ensuring that vehicles are parked in designated areas within government departments.
- Stop purchasing new vehicles, focusing on improving the use of current government vehicles by reallocating and selling unused or old vehicles that are no longer needed, or whose maintenance costs became high.
- Initiative to establish maintenance workshops for government vehicles with the aim of rationalizing maintenance costs.

### **D. Rationalizing spending in government buildings**

- Entirely stopping the purchase of government buildings for the years 2024-2025.
- Halting rentals of any new government buildings.
- Establishing an electronic portal for the management of owned and leased government buildings and approving the official frameworks for the design of public buildings.

### **E. Regulating employment and the hiring of contractors in the public sector.**

- Discontinuing new appointments until the end of 2024, while working on job rotation according to the job development schedule and job requirements.
- Starting the review of employment contracts in every government institution and assessing their necessity.
- Stop contracting with retired government employees unless it is necessary and after meeting specific criteria, and if contracting is necessary, it should be two years after their retirement before considering their reemployment.
- Reviewing and evaluating cleaning service contracts in government departments in terms of cost, quality of services provided and compliance with regulations.

### **F. Improving the management of state properties**

- Referring the draft law amending Law No. (43) of 2021 regarding the management of state properties to the President for approval, and developing standards for the allocation of state-owned lands and procedures for leasing endowment lands for optimal utilization of state resources.
- Reviewing and organizing financial and administrative procedures in several ministries and agencies to advance the principles of transparency and integrity in their operations, which would help increase savings of expenditures.
- Reviewing, correcting and updating the legislation and regulations related to forest lands in order to control their use and prevent any encroachment on these precious lands.
- Forming a committee to study reports of encroachments on state lands.

8. A report issued by the Government Communications Center in the Prime Minister's Office on 13/1/2025 regarding the reform decisions of the nineteenth Palestinian government indicated the adoption of a series of reform decisions within the framework of the fourth pillar of the National Development and Development Program 2025-2026 related to providing basic services under the title of "Improving Health Sector Services," as follows:

- Developing a medical referral system to localize healthcare services in Palestine.
- Reviewing the cost of medications provided by the private sector and renegotiating them according to governance and transparency standards.
- Reviewing and approving purchase prices for more than 200 medical procedures and laboratory tests, resulting in a calculated annual savings of 3 million shekels.
- Stopping exceptions in granting medical referrals.

9. A report issued by the Government Communications Center in the Prime Minister's Office on 13/1/2025 regarding the reform decisions of the 19th Palestinian government indicated the adoption of a set of reform decisions within the framework of the third pillar of the National Development and Growth Program 2025-2026 related to investment and the business climate, as follows:

- Conducting a comprehensive review of the regulations governing the telecommunications and digital economy sectors in order to keep pace with technological advancements and create a conducive environment for business operations.
- Launching the commodity quota system by restructuring the licensing committee and developing a new electronic platform to receive applications.
- Governance and regulation of the palm dates sector by forming a specialized high national committee and adopting a number of measures that observe the principles of transparency, integrity, and governance in this sector.
- Governance and unification of the quota reference file in the Ministry of Agriculture to advance transparency and coordination in the distribution of agricultural quotas, to meet the needs of the local market and for protecting the interests of farmers.

10. The 19th Palestinian government did not approve any specific plans or strategies related to the public finance indicator and financial sustainability.

11. The 19th Palestinian government has not published any specific plans or strategies related to the public finance index and financial sustainability (economic stability, economic recovery and financial sector integrity).

12. No decision has been issued to form committees related to the public finance index and financial sustainability.

13. As for the participation of citizens and civil society organizations in the preparation of the public budget, it was explicitly guaranteed by the amended Palestinian Basic Law of 2003. It is true that the Public Budget and Financial Affairs Law No. (7) of 1998 lacked legal provisions that explicitly affirm the necessity of direct citizen participation in the discussion of the public budget, however, it allowed this only through their elected representatives in the Legislative Council, whose system and working traditions enabled meetings with citizens to discuss the draft public budget. But, in practice, due to the absence of the legislative council, citizens and civil society institutions did not participate in preparing the general budget for the year 2024 – similar to many budgets of previous years – as policymakers in Palestine do not usually consult civil society institutions on public issues and issues related to the general budget in particular.

14. The Ministry of Finance does not use a specific participatory mechanism that allows citizens to engage in various stages of preparing the public budget, as there is no department or unit specialized in the participatory process within the Ministry of Finance and it has not defined a specific scope or objective for participation. Despite the exclusivity in decisions related to the general budget at all stages, and the absence of participatory mechanisms in the Ministry of Finance to involve citizens



in the budget preparation, the Civil Society Team for Supporting Budget Transparency conducts campaigns to pressure the government to augment the general budget; they do this by auditing the budget performance, issuing reports about it and sending recommendations to the Ministry of Finance.

15. The International Budget Partnership has established a set of international standards to achieve the minimum level of transparency in the public budget with 8 essential documents<sup>10</sup>. However, it was revealed that the Ministry of Finance has published only two of them, namely, the Citizen Budget<sup>11</sup> and the Quarterly Monthly Reports<sup>12</sup>, but has not published 6 of them, which are the Pre-Budget Statement, the Budget Proposal Summary, the Approved and Ratified General Budget, the Semi-Annual Report, the Year-End Report ("Final Account") for the year 2023, and the Audited Report for the year 2023.

16. The law on the right to access information has not been issued to date, despite the inclusion of its draft law on the legislative council's agenda in 2005, nor has the cybercrime law been reviewed.

### **Third: Institutional reform, restructuring and unifying institutions, combating corruption, improving service levels, and digital conversion.**

The reform process is one of the most urgent issues to be implemented by the 19th Palestinian government, as it is the primary means of addressing the challenges that need to be faced. Government reform is defined as a series of structural changes and updates intended to improve institutional performance and enhancing the administrative and functional efficiency of government institutions.

This reform includes multiple key areas that focus on improving administrative processes, enhancing principles of transparency and accountability and developing mechanisms for delivering public services to meet the needs of the Palestinian community more effectively. In addition, these efforts aim to implement policies that would heighten the approval of Palestinian citizens, with particular focus on combating all forms of corruption. Therefore, the 19th Palestinian government must build an administrative structure that reflects the aspirations of Palestinian citizens and heightens their ability to deal with the current crises efficiently and effectively.

The reform process begins with solidifying the separation of powers of the three branches of government (executive, legislative, and judicial), and initiating oversight among them while respecting each other's functional capabilities based on the applicable and adopted constitutional and legal rules. This would help build and reinforce the principle of integrity in governance, as it expands the base of horizontal participation to the extent that power is no longer concerted with a single authority, wherein each holder of a public office becomes individually accountable for his/her performance in a continuous loop.

A comprehensive reform program is also being implemented, covering all issues and areas related to the governance system<sup>13</sup>. Additionally, several elements must be taken into consideration when implementing government reforms, which include political commitment, a sound legal framework that supports the changes, a qualified and competent workforce to apply those reforms, the participation of civil society in the reform process, in addition to readily available budgets and a timeline for implementing the reform programs.

---

10 The Coalition for Integrity and Accountability (AMAN), General Budget Performance Report 2022. Ramallah-Palestine.

11 For more, see: <https://www.pmf.ps/internal.php?var=10>

12 The monthly financial reports for the year 2024, including financial operations—revenues, expenses, and sources of funding, are published on the official website of the Ministry of Finance. For more details, see: <https://www.pmf.ps/internal.php?var=11&tab=01>

13 Coalition for Integrity and Accountability (AMAN), "The Reality of Accountability of Non-Ministerial Public Institutions Affiliated with the Council of Ministers," 2023, Ramallah - Palestine.



1. The number of decisions issued by the Palestinian Council of Ministers made for institutional reform (restructuring and unifying institutions, combating corruption, improving services, and digital conversion) is 42, representing 11% of the total decisions the Council of Ministers issued.

2. The number of assignments related to reform was one, which was the assignment to the Ministry of Communications and Digital Economy to coordinate with the relevant authorities to provide government schools with high-quality internet services, that facilitate the educational journey of students.

3. The total number of committees formed for the purpose of institutional reform index is 15 committees; some of those reform committees include:

- A ministerial committee for digital conversion as part of the government's initiative to develop administrative, technical, and legislative procedures for digital conversion.
- A committee to look into the issue of the supervisory allowance for civil service employees.
- A committee to study the feasibility of opening an office to provide government services in the Northern Jordan Valley.
- A committee to look into ways to advance the work of gender units' in government departments.
- Central tender committees formed in various fields.

4. The government emergency plan of February 2024, published on the Council of Ministers' website,<sup>14</sup> specified a set of indicators related to the reform index, which required the reduction of operational expenses to the minimum and to the greatest extent possible, including:

- Suspending travel abroad except for essential cases such as addressing the humanitarian crisis.
- Stopping external contracts except those funded by external parties for necessary work.
- Stopping or reduce the purchase and replacement of government vehicles as well as the purchase of government furniture except for what is associated with relief work<sup>15</sup>.

5. The Palestinian Council of Ministers approved the cross-sectoral national strategic plan to enhance governance and combat corruption for the years 2025 to 2030. The strategy was published on the official website of the Anti-Corruption Commission on 17/4/2024<sup>16</sup>.

6. The President of the National Authority issued a series of decrees directly or indirectly related to the institutional reform index (restructuring and unifying institutions, combating corruption, improving service levels, and digital conversion), among which are:

- Decision by Law No. (14) of 2024, repealing Decision by Law No. (5) of 2021 regarding the Independence Bank for Investment and Development, which did not have legal standing as a bank.
- Decree by Law No. (17) of 2024, regarding electronic transactions and trust services.

7. The President of the National Authority issued Constitutional Declaration No. (1) for the year 2024. Under this declaration, the President of the Palestinian National Council is to assume the duties of the President of the Palestinian National Authority should that position be vacated, and for a period not exceeding ninety days, during which free and direct elections will be held to elect a new president. If holding elections within this period is not possible, it may be extended by a decision from the Palestinian Central Council once only. This constitutional declaration, in principle, is intended for the peaceful transfer of power and the peaceful transition of authority; however, it contradicts the provisions of Article (37/2) of the amended Palestinian Basic Law of 2003<sup>17</sup>.

---

<sup>14</sup> Visit the website of the Council of Ministers [www.palestineCouncilofMinisters.gov.ps](http://www.palestineCouncilofMinisters.gov.ps).

<sup>15</sup> The government emergency plan for the year 2024, p.7, published on the official website of the Palestinian Council of Ministers.

<sup>16</sup> For more, see: <https://www.pacc.ps/library/viewbook/40436>

<sup>17</sup> Position statement of the AMAN Coalition regarding the declaration related to the vacancy of the office of the President of the Palestinian National Authority, published on 28/11/2024, for more see: <https://www.aman-palestine.org/activities/27260.html>

8. The 19th government announced its readiness to implement a series of reforms, including administrative and financial reforms, especially those related to the management of ministerial and non-ministerial public institutions. These reforms were intended to streamline the administrative structure of the authority and its monetary costs, including the cost of the salary bill.

Among the administrative and structural reforms is the completion of the job description cards, particularly for senior positions, which define the tasks and specifications required for their holders, and which do not entail granting officials the title of "Minister," contrary to several decrees issued by the President in recent times.

The president also issued a law decree to appoint the head of the Prisoners and Released Prisoners Authority, which is an infringement on the powers of the Council of Ministers, contrary to the provisions of Article (69) of the Palestinian Basic Law and circumvents the required legal procedures. Additionally, the President's policy of reassigning some heads of public institutions and those in senior categories to special groupings, granting them the rank of "Minister," which disregards the official job descriptions and is a continuation of the policy of appeasement and appointments and granting privileges<sup>18</sup> linked to political loyalties.

9. On 25/1/2025, the Palestinian President issued Law by Decree No. (4) of 2025 amending Law by Decree No. (1) of 2019 regarding the Palestinian National Foundation for Economic Empowerment. The amendments contained within it were intended to circumvent the Israeli extortion of the Palestinian leadership, but caused some rift between the leadership and the Palestinian public. It also did not address the national need stipulated in Article (43) of the amended Basic Law, which was supposed to repair the state of exclusivity of the political authority with legislative powers. The adoption of such legislation should have been discussed and studied within the framework of national partnership and representative bodies for all Palestinians, especially with the current circumstances that require the compatibility of public decisions with the requirements of promoting administrative and structural reforms, and bridging the gap between citizens and the Palestinian Authority in accordance with the public interest<sup>19</sup>, which would rebuild public trust in the leadership.

10. The Palestinian Council of Ministers issued a set of regulations and decisions that were directly or indirectly relate to institutional reform. A report issued by the Government Communications Center in the Prime Minister's Office on 13/1/2025 for the reform decisions of the 19th Palestinian government specified the adoption of a series of decisions in line with the second pillar of the National Development and Development Program 2025-2026 related to governance and the rule of law, as follows:

#### **A. Institutional governance**

- The government has worked on improving governance in some non-ministerial institutions, either by abolishing their legal nature and financial independence or by merging them into ministerial institutions that align with their roles and experiences. These institutions were the Risk Prevention and Agricultural Insurance Fund, the Independence Bank for Investment and Development, the National Center for Disaster Risk Management, and the Cooperative Work Authority.
- The Council of Ministers issued decisions to govern non-ministerial government institutions in order to improve their governance and form new boards of directors. These were: the Board of Directors of the Palestinian International Cooperation Agency, the Palestinian Consumer Protection Council, the Land and Water Settlement Commission, the Land Authority, the Employment Fund, the

---

<sup>18</sup> Position paper issued by the AMAN Coalition on 19/2/2025 regarding the decision to dismiss the head of the Commission for Prisoners and Released Prisoners and appoint a new head, for more details see: <https://www.aman-palestine.org/activities/28518.html>

<sup>19</sup> Position paper issued by the AMAN Coalition on 19/2/2025 regarding Decree-Law No. (4) of 2025 amending Decree-Law No. (1) of 2019 on the National Economic Empowerment Institution. For more details, see: <https://www.aman-palestine.org/activities/28518.html>

National Authority for Vocational and Technical Education and Training, the General Authority for Industrial Cities and Free Industrial Zones and the Standards and Metrology Institute.

- Rectifying the condition of the Palestinian Agricultural Credit Institution by reducing the number of its employees by half, changing the institution's board of directors, reviewing the mechanism for handing over rented headquarters and housing the institution in one of the Ministry of Agriculture's buildings.
- The Council of Ministers issued a decision to amend the governance of the Jordanian-Palestinian Company for Marketing Agricultural Products, which is a joint Jordanian-Palestinian company exporting agricultural products with a capital of 18 million dollars, equally shared between the two governments.

## **B. Fair competition for high government positions**

- Commitment to merit-based appointments through competitive processes and equal opportunities, which include senior positions. For the first time in Palestinian governments, a competition process was conducted to fill 12 vacant deputy minister positions, wherein 132 government employees applied. The best candidates were selected by a ministerial committee with the participation of external and local experts.
- The Council of Ministers approved the "Government Program for Preparing and Qualifying Young Leaders," which aims to identify youth with high potential who would take on future leadership roles in the Palestinian government.

## **C. Improving the quality of basic services**

- Commencing the use of the national data carrier (UPX) to facilitate the exchange of data and services between government departments and enhance digital communication between government entities and the Civil Service Bureau, thereby improving public administration.
- Advancing service automation within government institutions to initiate the electronic governance services system and provide high-quality digital services.
- Activating complaint and grievance units within government departments, along with establishing a centralized system for managing and responding to complaints.
- Amending the ownership system of public operation licenses for managing transport sector services by assigning a technical committee to grant these licenses, ensuring fairness and equal opportunities for all citizens.
- Providing high-quality internet services to public schools to facilitate student learning and integrate digital conversion into the education process.

11. The 19th Palestinian government did not allocate any financial budget related to the institutional reform plan (restructuring and unifying institutions, combating corruption, improving service levels and digital conversion).

## **Fourth: The rule of law (justice, security, freedoms)**

The rule of law is based on the principle of governance, which ensures that all individuals, institutions, and entities, whether public or private, including the state itself, are held accountable to clear laws applied equally to everyone, within an independent judicial system; these laws closely align with international human rights standards. This principle also requires the adoption of effective measures to ensure adherence to the standards of the rule of law, including equality before the law, accountability for everyone under the law, justice in the application of legislation and the separation of powers. It would also need the promotion of active participation in decision-making, in instituting the law, in preventing arbitrariness and enhancing procedural and legal transparency.

1. The Palestinian Council of Ministers issued 6 decisions related to the rule of law (justice, security, freedoms, improving the integrity of the financial sector,) which is 1.5% of the total decisions it issued.

2. A report issued by the Government Communication Center in the Prime Minister's Office on 13/1/2025 regarding the reform decisions of the 19th Palestinian government specified the adoption of a series of reform decisions within the framework of the National Program 2025-2026 related to governance and the rule of law, under the title of "Improving Judicial Services" by applying a set of reform measures, which are as follows:

- Submitting proposals to amend laws related to litigation procedures (Civil Procedure Code, Criminal Procedure Code, and Execution Law) which aim to shortening litigation periods and alleviating the "burdens of the judiciary by the Ministry of Justice in coordination with the Coordinating Council for the Justice Sector and in partnership with the Supreme Judicial Council.
- Begin considering the application of a system for the rotation of judges to maximize efficiency in resolving cases and ensure timely justice.
- The Ministry of Justice launched the electronic legislation platform to give citizens the opportunity to give feedback on the legislation before its approval.
- The Ministry of Justice and the General Secretariat of the Council of Ministers are conducting a comprehensive review of unfinished legislation in terms of legal procedures (approval, issuance). They started with the essential legislation that are in line with the government reform program, such as the draft law on public health, the draft law on the right to access information, and the draft law on social development.

3. No mandate related to the rule of law index has been issued by the Council of Ministers.

4. The nineteenth Palestinian government did not approve any specific plans or strategies related to the rule of law index.

5. The nineteenth Palestinian government did not allocate any financial budget related to the rule of law index.

## **Fifth: Strengthening democracy, human rights, transparency, and empowering the media**

Human rights and democracy are pivotal issues in Palestinian society because the people face numerous challenges in protecting and promoting their basic rights, especially with the ongoing Israeli occupation and internal political divisions. The Israeli occupation directly affects the rights of Palestinians for freedom of movement and mobility, the right to education and healthcare, property rights, and other fundamental rights.

Civil society organizations are considered independent actors that operate outside the government's administration, which allows them to promote the interests of society. They play a key role in strengthening the principle of transparency in governance by collecting information related to government performance, analyzing it and disseminating it to the public. This helps bring awareness about government policies and procedures, which, in turn, helps reduce corruption, as it becomes difficult for government officials to misuse their powers while under continuous scrutiny.

As for governmental transparency through the media, it is for building bridges between the government and society and contributing to the enhancement of transparency and accountability. It is not just a customary process, but rather, an advanced approach that connects governmental

decisions and services with the reality experienced by the Palestinian people. In this, the media plays a primary role, bearing the responsibility of providing accurate and reliable information about the performance of the government and whether the services it provides meet the required standards.

1. The Palestinian Council of Ministers issued two decisions directly or indirectly related to the transparency index in media and communication with civil society organizations. One decision involves assigning heads of government departments, each according to their jurisdiction, to hold periodic meetings with civil society organizations to discuss common issues that serve government programs and objectives, the public interest, and create between them and effective and sustainable communication mechanisms. The other decision pertains to approving holding an international conference for children under the title "The Role of the International Community and Civil Society Organizations in Promoting, Respecting, and Supporting the Rights of Palestinian Children."

2. A report issued by the Government Communication Center in the Prime Minister's Office on 13/1/2025 regarding the reform decisions of the 19th Palestinian government, indicated the adoption of a set of reform decisions within the second pillar of the National Growth and Development Program 2025-2026, which are associated with governance and the rule of law, under the title of "Protecting Freedoms and Human Rights," that included a series of reform measures, which are:

- Numerous meetings and workshops were held with various civil society institutions in order to strengthen their participation in governance by informing them about all reform measures, involving them in decision-making and promoting mutual dialogue.
- Work has begun on reviewing Decree-Law No. (10) of 2018 regarding cybercrimes in order to align it with the constitutional rights and freedoms stipulated in the Basic Law, relevant legislations and international agreements, but this was not completed at the time this report was prepared.
- Work has begun on preparing a special law for legal aid in collaboration with relevant authorities, aiming to provide judicial assistance to those in need, especially women, children and vulnerable groups.
- Beginning work on reviewing the law for the election of local community councils and addressing some of its problems in the nomination rules and representation ratios.
- Ensuring justice for women working in the security sector regarding access to health insurance services by treating them as equal to their male colleagues in this sector, as is already applied in the civil sector.

3. The 19th Palestinian government did not approve any specific plans or strategies related to transparency in media and communication with civil society organizations.

4. The Palestinian Council of Ministers has not formed any committees related to the transparency in media and communication with civil society organizations.

5. The 19th Palestinian government did not allocate any fiscal budget related to the transparency in media and communication with civil society institutions.

## ● Conclusions

### **first: In terms of relief, reconstruction, economic recovery and the social welfare system in the West Bank and Gaza**

The Council of Ministers issued numerous decisions for relief and reconstruction, totaling 49 decisions, which are 12.6% of all its decisions. It also formed several ministerial committees to work on this area in various aspects. The government also approved an emergency plan for the year 2024 and allocated a financial budget for its implementation as outlined in that emergency plan. It also established a ministerial team devoted to the relief operations in the Gaza Strip and appointed a special coordinator for managing aid and humanitarian affairs in the Strip.

The Palestinian Council of Ministers' Government Communication Center issued the report "A Year of Israeli Genocide in Gaza: Losses and Government Interventions," which highlighted the government's plans, programs, its vision for the relief and reconstruction axis, the social welfare system, the Gaza Strip management plan after the cessation of aggression and the Palestine Reconstruction Plan. In that report, the plans, documents and visions were written in brief details. However, due to the Israeli occupation government's obstruction of its authority and ability to work in the Gaza Strip, the Palestinian government's role has been limited to planning, communicating with media, coordinating with and pressuring international groups, including institutions and governments, to provide emergency relief.

It should be noted that despite the government's adoption of a partnership policy with all sectors, especially civil society, as stated in the ministerial statement, the non-profit and private institutions did not participate in preparing the government emergency plan or contribute to the preparation of emergency interventions. The relationship was limited to meetings deliberating the nature of the role of local and international institutions working in this field. Additionally, the Palestinian government did not issue legislation that aligns with the relief and social welfare index, nor did it submit any proposal or draft law on this matter to the Palestinian president.

### **Second: In terms of public finance, financial sustainability and economic stability**

The Council of Ministers issued numerous ministerial decisions related to the public finance index and financial sustainability, totaling 37 decisions, which is 9% of the total decisions it has issued. The Council of Ministers also made several decisions related to financial policy, including downsizing public expenditures, protecting public funds, regulating the use of government vehicles, rationalizing spending in government buildings, organizing employment and contracting in the public sector, and improving the management of state assets, in addition to a set of reform decisions related to improving health sector services, and others related to investment and the business climate.

Decree-law No. (9) for the fiscal year 2024 of the general budget, issued for that fiscal year, was prompted by the failure of the government to submit the draft general budget for that year within the specified legal deadlines. The Ministry of Finance published the aforementioned decree-law on its official website, along with the Citizen's Budget, the General Budget Preparation Notice and the monthly financial reports for the year 2024.

For its part, the Monetary Authority took measures and actions to address the catastrophic conditions in the Gaza Strip, while the Higher Council for Public Procurement continued to publish procurement operations through the Unified Public Procurement Portal.



On another front, a decision was issued amending the law on the bonuses and salaries of Legislative Council members, members of government and governors, which granted senior employees in the Palestinian National Authority (those appointed at the ministerial level and heading a government department) the retirement benefits allocated to ministers, members of the Legislative Council and governors. This contradicts the government's plan towards reform, rationalizing operational expenses and taking financial reform measures, which will multiply the burdens on the public treasury.

The government also did not approve or publish any specific plans or strategies regarding public finance and financial sustainability indicators. Citizens and civil society institutions did not participate in preparing the general budget for the year 2024, while the Ministry of Finance published only two out of eight documents in line with international standards to achieve the minimum level of transparency in the general budget. Furthermore, the Right to Information Law has not been issued to date despite the bill being on the legislative council's agenda since 2005, and the decision by law regarding electronic crimes has not been amended.

### **Third: At the level of institutional reform, restructuring, unification of institutions, fighting corruption, raising the level of services and digital conversion**

The Palestinian Council of Ministers issued a number of decisions related to institutional reform, amounting to 42 decisions, representing 11% of the total decisions it issued. It formed many committees (15) for institutional reform, approved the cross-sectoral national strategic plan to enhance governance and combat corruption for the years 2025-2030.

The strategy was published on the official website of the Anti-Corruption Commission on 17/4/2024, and the President of the National Authority issued a set of decisions laws directly or indirectly related to the institutional reform index. He also issued Constitutional Declaration No. (1) of 2024, according to which the President of the Palestinian National Council assumes the duties of the President of the Palestinian National Authority, if that position was vacated, for a period not exceeding ninety days, during which free and direct presidential elections would be held to elect the President. However, this declaration contravenes the principle of peaceful rotation of power and constitutes a violation of the provisions of the amended Basic Law of 2003.

The Palestinian Council of Ministers also issued a set of regulations that relate directly or indirectly to institutional reform, amounting to 6 regulations, that is in addition to the many issued decisions that fall within the arena of institutional reform, whether related to the governance of institutions in terms of merging and terminating some, correcting the status of many, and other decisions related to fair competition for senior government positions, as well as improving the quality of some basic services.

However, the 19th Palestinian government did not allocate a fiscal budget for the institutional reform index, while the President of the National Authority issued several decisions that constitute a regression and contradiction to the government's announced policy for financial and administrative reform. For example, he issued a decree to appoint a head of the Prisoners and Released Prisoners Affairs Authority, which is considered an infringement on the powers of the Council of Ministers, contrary to the provisions of Article (69) of the Palestinian Basic Law, and bypasses the necessary legal procedures.

In addition, the President's policy of reassigning some heads of public institutions and those in a senior position to special categories and granting them the rank of "Minister" is also considered a disregard to the legitimate job descriptions and a continuation of the policy of appeasement and appointments



linked to political loyalties and granting privileges. Even more improper is the President's decree-law regarding the Palestine Economic Empowerment Institution, issued without discussing or review by any official party to determine its necessity for national partnership and bodies representing all Palestinians. Under the current circumstances, it is imperative to align public decisions with the need to boost administrative and structural reforms and make concerted efforts to bridge the gap among the various groups and parties in order to rebuild trust between citizens and the Palestinian Authority for the public interest.

#### **Fourth: In terms of the rule of law**

The Palestinian Council of Ministers issued 6 decisions related to the rule of law index, which amounts to 1.5% of its decisions. It also made some decisions related to governance and the rule of law, particularly in the area of improving judicial services, including proposals to amend laws related to litigation procedures, as well as a comprehensive review of certain legislations in line with the government's reform program.

But, the Council of Ministers has not issued any mandate related to the rule of law, and the government has not approved any specific plans or strategies in that regard. In addition, it did not allocate any financial budget related to that area, while the administrative court's decisions regarding the annulment of government decisions are still not being implemented by some officials, especially in the security institution.

#### **Fifth: In terms of promoting democracy, human rights, transparency and empowering the media**

The Palestinian Council of Ministers issued only two decisions directly or indirectly related to the transparency file in media and communication with civil society institutions, while the government took some reform measures for the protection of freedoms and human rights, such as starting to review the decision by law regarding cybercrimes and the law on electing local council members.

However, the Right to Information Law has not been enacted, and some media institutions operating in Palestine have encountered restrictions and shutdowns. The government has not approved any plans or strategies related to the transparency index in media and communication with civil society institutions, nor have any governmental committees been formed for this purpose. Additionally, no financial budget has been allocated concerning the transparency index in media and communication with civil society institutions.

## ● Recommendations

### **First: In terms of relief, reconstruction, economic recovery and the social welfare system in the West Bank and Gaza**

- Involving the private and civil sectors institutions in drafting and preparing government emergency plans and procedures in line with the government's announced policy of openness and partnership with various sectors and civil society institutions.
- Institutionalizing government emergency plans and procedures by enacting legislation (decrees, regulations), in order to give them a binding form to actually implement what they state.

### **Second: In terms of public finance, financial sustainability and economic stability**

- Involving civil society institutions in preparing the public budgets before their approval, so that these budgets are realistic and reflect the pulse and aspirations of the various components of Palestinian society, with all its people and institutions from the public and private sectors.
- Compelling the Ministry of Finance to work in accordance with international standards for budget transparency, by publishing all, not just a fraction of the documents, as required by those standards.
- Working on approving and publishing government plans and strategies for public finance, financial sustainability, institutional reform, the rule of law and transparency with the media. In addition, and during the preparation of these plans, the government must involve various sectors of Palestinian society before commencing the practical implementation of the plans.

### **Third: In terms of institutional reform, restructuring, unifying institutions, combating corruption, improving service levels and digital conversion.**

- The Council of Ministers needs to commit to publishing all legal and regulatory documents related to the decisions it issues and not publish only the titles of those decisions. In addition, all decisions the Council of Ministers issues must be published in the decisions section of its website, that is because of the occasional inconsistencies between the decisions it made and published in its meeting minutes and what is published in the section of government decisions.
- Eliminating the conflict between laws and presidential decrees that grant financial privileges to some senior state officials, which increase the burdens on the public treasury, and exceed the powers granted to the Council of Ministers under the Basic Law, in a manner that contradicts the government's reform and cost-cutting guidelines. This can be done by effecting pressure on the government to abolish and restrict those decrees or laws.
- It is essential that the government allocate financial budgets for the purposes of institutional reform, embodying the rule of law and transparency with the media.

### **Fourth: In terms of the rule of law**

- The government needs to approve specific plans or strategies related to the rule of law index, in addition to allocating the necessary financial budgets for that purpose.
- Implementing all decisions issued by administrative courts in order to uphold the principle of judicial independence, beginning with stressing that refraining from executing judicial rulings is a constitutional crime, as delineated in the provisions of the amended Basic Law of 2003.

### **Fifth: In terms of promoting democracy, human rights, transparency and empowering the media**

- Accelerating the approval and publication of the draft law on the right to access information, which has been stagnant for more than twenty years, in order to achieve the principles of transparency and to boost the right of citizens and Palestinian civil society institutions to access public information.
- Accelerating the amendment of the decision by law regarding cybercrimes to ensure the right to freedom of expression in accordance with the constitutional and legal regulations governing that right.

## ● Sources and References

### Reports and Studies

1. The first quarter's monitoring report on the Reform Process of the Nineteenth Palestinian Government, Coalition for Accountability and Integrity (AMAN), 2024.
2. The second quarter's monitory report on the Reform Process of the Nineteenth Palestinian Government, Coalition for Accountability and Integrity (AMAN), 2024.
3. The third quarter's monitoring report on the Reform Process of the Nineteenth Palestinian Government, Coalition for Accountability and Integrity (AMAN), 2024.
4. Report on the reality of accountability for non-ministerial public institutions affiliated with the Council of Ministers, Coalition for Accountability and Integrity (AMAN), 2023.
5. Report on the reduction of expenditures and the increase of revenues to address the current financial crisis, Coalition for Accountability and Integrity (AMAN) 2024.
6. Report on the Performance of the General Budget 2022, Coalition for Accountability and Integrity (AMAN), 2023.
7. Report on "Political Integrity: To What Extent Does the Weakness and Fragility of Governance Integrity Hinder Government Reform Policies," Coalition for Accountability and Integrity (AMAN), 2022.
8. Report on "A Year of Israeli Genocide in Gaza: Losses and Government Interventions," Government Communication Center, October 2024, published on 14/10/2024, on the Palestinian Council of Ministers website.
9. Report on the most important reform decisions of the 19th Palestinian government issued on 13/1/2025, published on the official website of the Palestinian Council of Ministers.
10. The government emergency plan for the year 2024 published on the official website of the Palestinian Council of Ministers.
11. Inflation Report for the First Quarter of 2024, Issue 20, Research and Monetary Policy Department, May 2024, Palestinian Monetary Authority.

### Websites

1. The official website of the Palestinian Council of Ministers [www.palestineCouncil of Ministers.gov.ps](http://www.palestineCouncil of Ministers.gov.ps)
2. Official Gazette Bureau website [www.ogb.gov.ps](http://www.ogb.gov.ps)
3. The website of the Anti-Corruption Commission [www.pacc.ps](http://www.pacc.ps)
4. The website of the Palestinian News and Information Agency (Wafa) [www.wafa.ps](http://www.wafa.ps)
5. The website of the Palestinian Ministry of Finance [www.pmof.ps](http://www.pmof.ps)
6. The website of the Palestinian Monetary Authority [www.pma.ps](http://www.pma.ps)
7. The website of the Palestinian Capital Market Authority [www.pcma.ps](http://www.pcma.ps)



**AMAN was established in 2000 as a civil society organization that seeks to combat corruption and promote integrity, transparency and accountability in the Palestinian society. The Coalition was first formed by an initiative from a number of civil society organizations working in the field of democracy, human rights and good governance. In 2006, the Coalition was accredited as a national chapter for Transparency International.**

**AMAN is a Palestinian think tank and a specialized body providing knowledge on corruption at the local and regional level through producing specialized reports and studies. The periodic publications include: The annual Integrity and Anti-Corruption Report, the annual Palestinian Integrity Index and the National Integrity System studies and reports, in addition to the Coalition's continued contributions to produce reports and studies on the status of corruption in the Arab region.**

**As part of the global anti-corruption movement - and of international alliances and partnerships with relevant specialized coalitions and organizations - AMAN plays a key role in the transfer and contextualization of necessary international knowledge and tools to combat corruption in all sectors.**

**Website: [www.aman-palestine.org](http://www.aman-palestine.org)**

**Email : [info@aman-palestine.org](mailto:info@aman-palestine.org)**

**f   @   t   v   in /AmanCoalition**

**Ramallah, Irsal St, Remawi Building , 1st floor**

**Tel : 2989506 2( 970+) 2974949 2 (970+)**

**Fax : 2974948 2 (970)**

**Gaza-Southern Rimal - Habboush St. - Sub of Martyrs St. Dream**

**Tel : 082884767**

**Fax : 082884766**