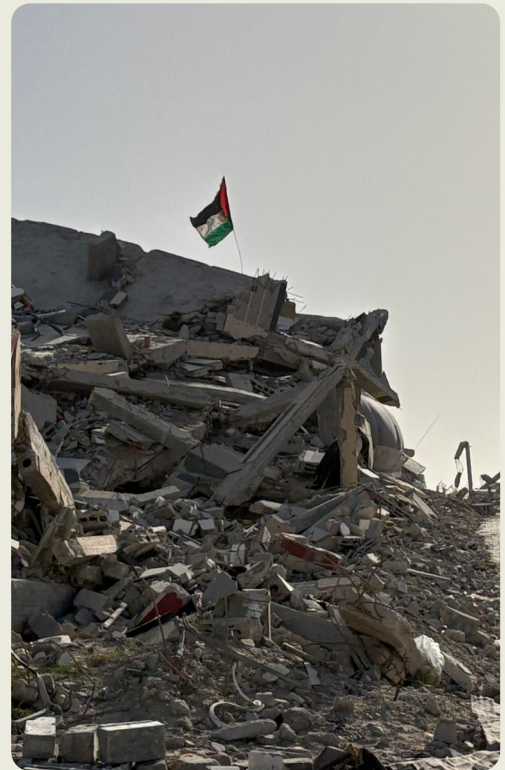




BUILDING GAZA ANEW

A FRAMEWORK FOR A PALESTINIAN-LED
RECOVERY BEFORE RECONSTRUCTION

JULY 2026



ACKNOWLEDGEMENTS

This policy brief summarises the key findings and conclusions of the **research paper**:

“Building the Gaza Strip Anew: Recovery Needs and Priorities, Palestinian Vision and Ownership.”

Oxfam commissioned the research from two Palestinian organisations: Palestine Trade Center (Paltrade) and the Palestine Economic Policy Research Institute (MAS). The research drew on a comprehensive literature and statistical review alongside stakeholder analysis with private sector representatives, umbrella organisations, civil society and institutions, and governmental bodies in Gaza and the West Bank. Additional analysis was conducted to ensure that the views and roles of women’s rights organisations and organisations representing persons with disabilities are embedded in the report. This policy brief outlines key policy recommendations for regional and global advocacy.

Design and visualisations: [The Advocacy Studio](#)

Cover photos: Alef Multimedia / Oxfam

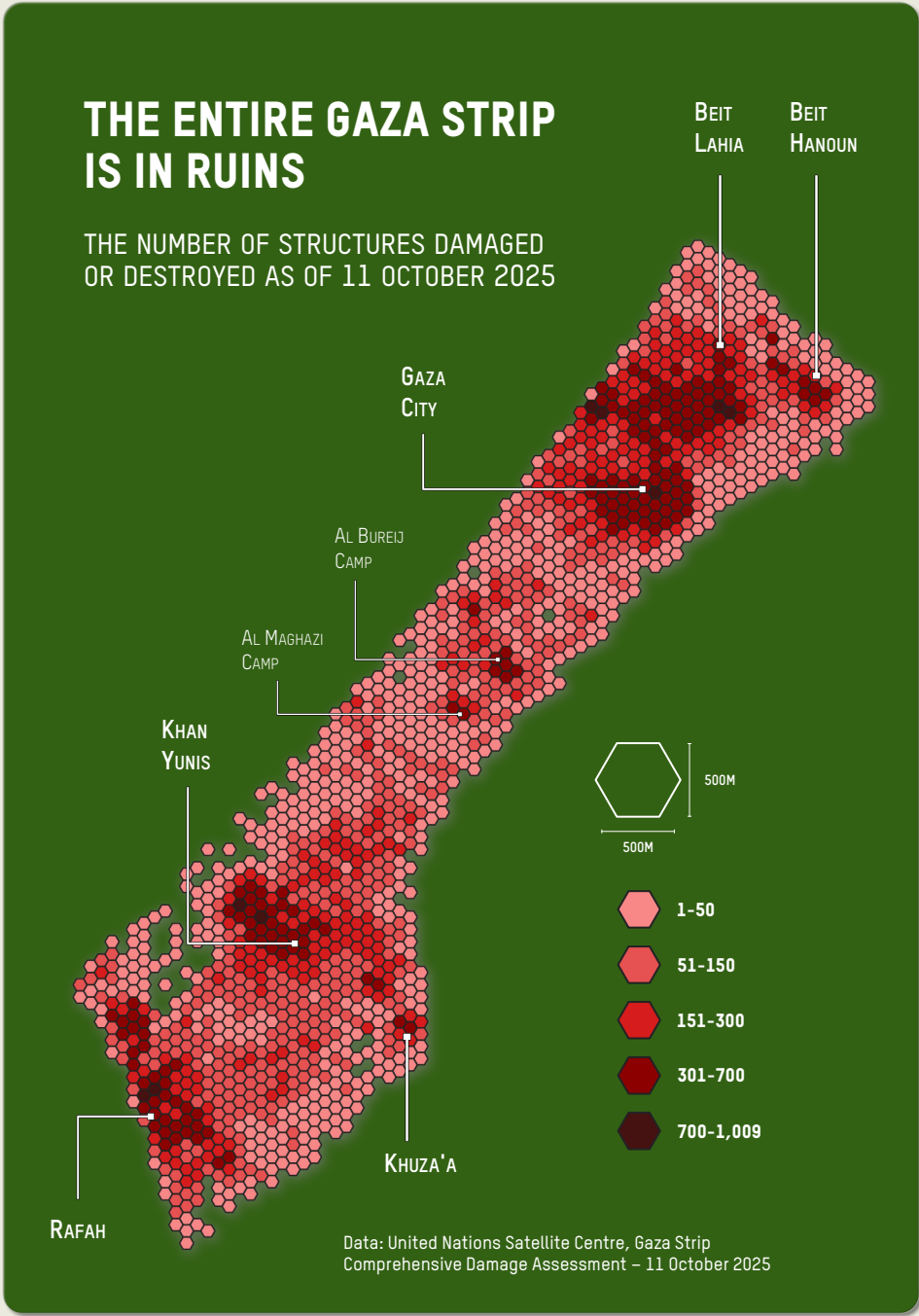
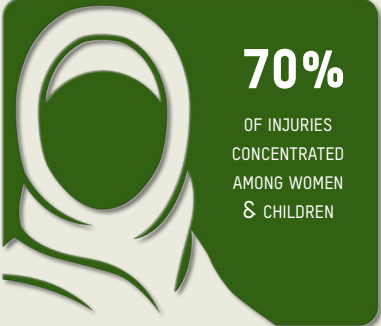
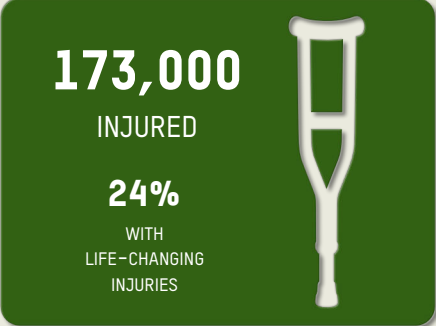
LIST OF ACRONYMS

BoP	Board of Peace
EU	European Union
GBV	Gender-based violence
HLP	Housing, land and property
ICJ	International Court of Justice
IHL	International humanitarian law
INGOs	International non-governmental organisations
ISF	International Stabilization Force
MHPSS	Mental health and psychosocial support
NCAG	National Committee for the Administration of Gaza
OPDs	Organisations of persons with disabilities
PWDs	Persons with disabilities
RDNA	Rapid Damage and Needs Assessment
SoP	State of Palestine
SRHR	Sexual and reproductive health and rights
UN	United Nations
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSCR	United Nations Security Council Resolution
U.S.	United States
WASH	Water, sanitation and hygiene
WLOs	Women-led organisations
WROs	Women’s rights organisations

FOR DEEPER ANALYSIS,
LOOK FOR THIS ICON WITH THE
RELEVANT PAGE NUMBERS OF
THE RESEARCH PAPER



THE SCALE
OF GAZA'S
RECONSTRUCTION
NEEDS



1. EXECUTIVE SUMMARY: RECOVERY BEFORE RECONSTRUCTION

PALESTINIANS IN GAZA TODAY ARE SURVIVORS OF ONE OF THE MOST PUNITIVE AND DESTRUCTIVE MILITARY ASSAULTS IN LIVING MEMORY.

At least 73,000 (and possibly over 100,000) of their family members, friends and neighbours have been killed as a direct result of Israel's ongoing genocide in Gaza.¹ The neighbourhoods where their lives were made have been reduced to over 66 million tonnes of rubble² with the remains of up to 11,000 people buried beneath.³ The \$71.4 billion needed to rebuild Gaza is seven times, in real terms, the combined cost of reconstruction after every major Israeli military offensive there over the past two decades.⁴

Alongside these brutal, quantifiable losses are harms that are harder to measure but with no less destructive consequences: dehumanisation; the shredding of social fabric; the destruction of space, social networks and collective trust.

The framework sets out a viable path for building Gaza anew, not by recreating a physical territory alone, but by supporting Palestinians to restore family life, communities, institutions, livelihoods and histories, anchored in their inalienable right to self-determination. The conclusions, drawn from years of Palestinian and international agency experience in responding to war, blockade and deprivation in Palestine, are straightforward: any credible recovery framework must be Palestinian-owned, rights-based, reparations-oriented, accountable and anchored in a *One Palestine* approach that links Gaza's recovery to the unity of the rest of the occupied Palestinian territory (oPt), including the West Bank and East Jerusalem.

Reconstruction cannot be treated as a neutral technical exercise or an external investment opportunity. It must be designed to first provide relief and empower the people to recover, centred on the rights, priorities and institutional authority of Palestinians, especially those affected by destruction, displacement, injury, disability, lost livelihoods and family separation.

Palestinian ownership must mean political and operational authority, not symbolic consultation after decisions have already been made. This requires decision-making roles – not advisory seats – for affected communities, including women, persons with disabilities, women's rights organisations, women-led organisations and organisations of persons with disabilities, in governance, planning, budgeting, implementation and oversight.

Palestinians must lead and control reconstruction priorities and phasing, budgets, planning, approvals, implementation, monitoring and oversight. This requires clear roles and accountability among Palestinian public institutions, between State of Palestine (SoP) institutions – the Palestinian Authority (PA), Ministries, state regulatory and local government institutions, Palestinian civil society, the private sector and affected communities, as well as the transitional technical body tasked with Gaza's administration (the National Committee for the Administration of Gaza – NCAG). It also requires a renewed commitment to Palestinian political unity and democratic revival, so that Gaza is not rebuilt as a separate administrative zone but as a legitimate integral part of a unified Palestinian political, legal and institutional framework.

Under United Nations Security Council Resolution (UNSCR) 2803, the NCAG could play a critical transitional operational role, provided its mandate is time-bound, transparent, accountable and aligned with Palestinian public authority. The wider Board of Peace (BoP) framework should be assessed by a simple criterion: does it transfer true and lasting authority to the Palestinian people in cooperation with international organisations and partners in line with humanitarian principles and international law, or does it reproduce external control, militarised aid management and opaque decision-making? The central question is whether the new framework fulfils the mandate laid out in UNSCR 2803 to establish a two-year transitional administration that lays the foundation for permanent Palestinian self-determination, and not another form of open-ended occupation clothed in "interim arrangements" or "peace processes."

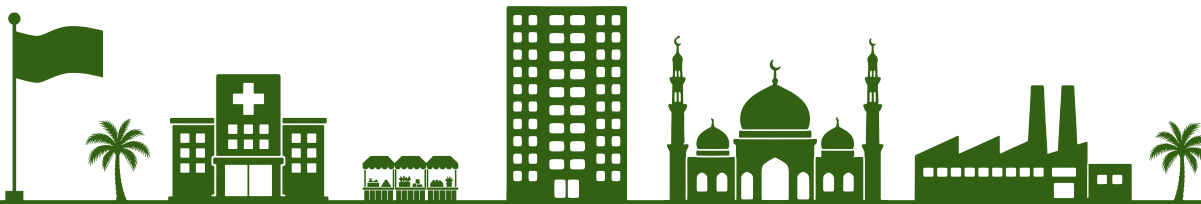
Accountability is the fundamental condition of lawful and effective reconstruction. Donors and third states should not finance mechanisms that replace independent oversight and accessible remedy with immunity arrangements, closed claims processes or political gatekeeping.

Reconstruction financing must include transparent procurement, public reporting, protection and conflict-of-interest safeguards, and binding mechanisms through which affected Palestinians can challenge exclusion, abuse, property loss, injury or harm linked to reconstruction operations. Donors must attach clear legal, rights-based and accountability safeguards to all reconstruction finance.



BEFORE REBUILDING THE STONE, WE MUST BEGIN WITH THE PEOPLE, SUPPORTING THEIR AGENCY AND ABILITY TO REBUILD THEIR OWN LIVES AND COMMUNITIES.

- Woman Leader



THESE RECONSTRUCTION PLANS DO NOT HAPPEN HERE IN GAZA. PEOPLE SIT AT TABLES OUTSIDE GAZA AND FORGET THE PEOPLE INSIDE GAZA.

- WLO Leader

Women’s rights organisations (WROs), women-led organisations (WLOs), organisations of persons with disabilities (OPDs), caregivers, women-headed households, persons with disabilities and affected communities cannot be limited to advisory status after core decisions are made. These actors have played an integral role in holding Gaza together through catastrophe. For example, Oxfam’s latest care research finds most women spend 8 to 12 hours a day – some up to 16 – on unpaid care: often queuing from 5am to fill 20 litres of water, cooking single meals for hours over firewood or burning rubbish, and nursing the injured.⁵

These same actors must have formal decision-making roles in governance, financing, planning and accountability structures. Gender-responsive budgeting, disability-inclusion, rehabilitation, assistive devices, protection, sexual and reproductive health and rights (SRHR) and care systems are core determinants of whether reconstruction restores the conditions for dignified collective life.

The policy choice facing donors, regional actors and international institutions is not whether Gaza should be rebuilt, but on what terms. **Relief, recovery and reconstruction will fail if it bypasses Palestinian ownership, fragments Gaza from the West Bank, including East Jerusalem, ignores legal obligations, or shields decision-makers from accountability.**

Reconstruction that centres Palestinian ownership, rights, reparations, inclusion and self-determination is the only credible pathway from devastation to lasting recovery and sovereign Palestinian governance. This will not happen by default. It will require sustained political will, principled diplomacy and a willingness by international partners to reject approaches that are administratively convenient, but legally, politically or morally untenable, including models that deepen inequality, dependency, external control or social and economic distortions.



Photo: Alef Multimedia / Oxfam

2. CORE CONDITIONS AND PRINCIPLES FOR RECOVERY AND RECONSTRUCTION

Gaza’s recovery, leading to its reconstruction, must restore Palestinian rights, agency and self-determination. The following principles and recommendations set out the minimum conditions for a lawful, Palestinian-owned, rights-based and reparations-oriented recovery framework.

A. CORE CONDITIONS FOR ANY RECOVERY AND RECONSTRUCTION FRAMEWORK

These red lines apply to all actors involved in Gaza’s recovery and reconstruction, including states, donors, international financial institutions, UN agencies, INGOs, private actors and any mechanism operating under UNSCR 2803.

- 1. Palestinian self-determination and public authority.** Reconstruction must not substitute international trusteeship, external administration or donor-led control for Palestinian self-determination. No mechanism should give Israel, the Board of Peace (BoP), the International Stabilization Force (ISF), private actors or donors effective veto power over Palestinian recovery priorities, sequencing, budgets, land use, service restoration or governance arrangements. Any transitional mechanisms must be temporary, transparent, time-bound and tied to a dated transfer of core governing functions to Palestinian public authority and sovereign governance.
- 2. Unconditional access to assistance and recovery.** Humanitarian assistance, early recovery, shelter, rubble clearance, medical evacuations, restoration of services, livelihood support and reconstruction materials must not be conditioned on disarmament, security benchmarks, political compliance, governance negotiations or population-control objectives.
- 3. Safe and voluntary return without containment or fragmentation.** Donors and implementing actors should not engage with “alternative safe communities,” “humanitarian zones,” serviced enclaves, controlled corridors, buffer-zone arrangements or comparable shelter models that risk becoming enclosed, surveilled, militarised or Israeli-controlled spaces of containment. Such arrangements are predicated on social fragmentation, deprivation and the creation of inhumane conditions outside them. Temporary shelter must facilitate safe and voluntary return and recovery in or near communities of origin.
- 4. UNRWA, UN-led coordination and Palestinian institutions’ core roles.** Recovery and reconstruction must not exclude or marginalise UNRWA, bypass principled UN-led coordination, or create parallel systems that weaken Palestinian public institutions, municipalities, civil society, local responders or affected communities.
- 5. Principled, independent and needs-based assistance.** Access to assistance, shelter, services, reconstruction materials or freedom of movement must not depend on biometric registration, surveillance systems, political screening, security approval or data-sharing arrangements controlled by a party to the conflict. These are foundational principles of humanitarian response anywhere in the world.

6. **Full, predictable and free access.** There can be no credible recovery or reconstruction without open crossings; entry of construction materials, fuel, cash, equipment and spare parts; staff access; medical evacuations with guarantees of return; access for journalists, diplomats and monitors; restored banking and commercial channels; and removal of arbitrary restrictions on Palestinian movement, trade and economic activity.
7. **Protection of housing, land and property rights.** Rubble clearance, zoning, land use planning, property registration, compensation and reconstruction contracts must not dispossess Palestinians or prevent return. Housing, land and property rights must be protected from the outset through legal aid and accessible claims mechanisms, including for compensation, civil documentation, inheritance, guardianship, missing persons and exclusion from assistance.
8. **Reconstruction finance aligned with international law.** Donors should not finance projects or mechanisms that normalise blockade, occupation, annexation, Gaza–West Bank–East Jerusalem fragmentation, settlement expansion, permanent external control or externally imposed governance.
9. **Rights-respecting procurement and a Palestinian-led economy.** Reconstruction contracting and procurement must not benefit companies linked to occupation, forced displacement, settlement activity, surveillance technologies, arms transfers or other human rights harms. Procurement should prioritise Palestinian companies, suppliers and labour, with transparent contracting, conflict-of-interest safeguards and rigorous human rights due diligence.
10. **Inclusive decision-making.** WROs, WLOs, OPDs, persons with disabilities, caregivers, women-headed households, local civil society and affected communities must have formal roles and authorities in setting priorities and budgets, as well as project approvals, implementation, monitoring and complaints.
11. **Accountability and remedy.** Affected Palestinians must have accessible, safe and protection-sensitive means to challenge exclusion from assistance, property loss, injury, abuse, exploitation, environmental harm, data misuse, procurement violations and other reconstruction-related harms. Accountability must apply to those who fund, govern, contract, secure and implement reconstruction.

B. RECOMMENDATIONS BY ACTOR

The Government of Israel should:

- Comply with the ceasefire agreement and related obligations in ways that protect civilians, ensure full humanitarian access and enable recovery and reconstruction.
- Open and reliably operate all Gaza crossings for humanitarian assistance, commercial goods, reconstruction materials, fuel, cash, equipment, spare parts and medical supplies.
- Publish clear, consistently applied procedures for crossings, cargo approvals, staff access, medical evacuations, reconstruction materials, rubble clearance and protection of civilian infrastructure, subject to independent, needs-based monitoring.
- Respect its obligations under international law to facilitate freedom of movement within the oPt, and enable the safe, voluntary and dignified right to return of Palestinians forcibly displaced from Gaza, back to their homes across the entire Strip.

- End unlawful and arbitrary restrictions on the movement of people and goods, including restrictions affecting banking services, commercial activity, Palestinian labour, local firms and reconstruction equipment.
- Facilitate safe, predictable and independent access for humanitarian organisations, Palestinian and international civil society, journalists, diplomats, technical experts and independent monitors.
- Restore the Gaza–West Bank passage, including the medical corridor to the West Bank and East Jerusalem, and guarantee the right of patients and companions evacuated from Gaza to return.
- Transfer Palestinian clearance revenues in full and on time, including those withheld since 2023. End all unilateral deductions and withholdings, preserve correspondent banking relations, and remove movement obstacles within the West Bank.
- End any claim or practice of occupation, annexation, settlement or permanent control over Gaza; halt settlement expansion and settler violence in the West Bank, including East Jerusalem; and cease interference in Palestinian governance.
- Comply with obligations to make full reparation for internationally wrongful acts, including restitution, compensation, rehabilitation, satisfaction and guarantees of non-repetition.

Until the handover of responsibilities to the NCAg, the de facto authority in Gaza should:

- Comply fully with international humanitarian law, including obligations to protect civilians and civilian infrastructure.
- Comply with the ceasefire agreement and related obligations in ways that protect civilians, preserve humanitarian access and support recovery.
- Facilitate principled, needs-based humanitarian assistance and early recovery.
- Respect the safe participation of Palestinian civil society and all affected communities in recovery and reconstruction processes.
- Support a time-bound transition to accountable Palestinian public governance within a *One Palestine* framework.

Members of the United Nations Security Council should:

- Require implementation of UNSCR 2803 to be measured against humanitarian and rights-based outcomes: ceasefire maintenance, full humanitarian access, civilian protection, freedom of movement, service restoration, safe and voluntary return, and transfer of authority to Palestinian public governance.
- Request frequent, public and independent reporting to the Security Council on humanitarian access, civilian protection, displacement, detention, use of force, medical evacuations, service restoration, reconstruction financing, and transfer of authority.
- Ensure that humanitarian assistance, early recovery and essential services are not being conditioned on disarmament, political negotiations, security vetting or governance arrangements.

- Establish consequences for non-compliance with UNSCR 2803, including failure to deliver full humanitarian access, civilian protection, service restoration or a genuine transfer of authority to Palestinian public governance.
- Ensure that the role played by the BoP, the ISF or related mechanisms reinforce prospects for Palestinian self-determination, sovereignty, territorial unity and representative governance.
- Require the ISF to publish clear rules of engagement, detention and handover procedures, incident-reporting requirements, investigation procedures and accessible community-facing accountability mechanisms.
- Prohibit any security actor operating under UNSCR 2803 from conditioning, controlling or screening humanitarian assistance.

The United States should:

- Use U.S. political, diplomatic, security and reconstruction support to require verified humanitarian access, civilian protection, no forced displacement including the removal of unlawful movement and access restrictions, and the transfer of governing authority to Palestinian public institutions.
- Publish regular and detailed reporting on all U.S.-supported reconstruction funding, contractors, implementing partners, safeguards, risk assessments and engagement with any UNSCR 2803 mechanism.
- Oppose immunity arrangements, population-containment schemes, biometric or surveillance-based systems, and aid models that politicise access or expose Palestinians to exclusion or harm.
- Re-engage with Palestinian, UN and international organisations, including UNRWA, with established track records in principled humanitarian relief, post-conflict early recovery and reconstruction.
- Disavow aid models that advance political agendas, bypass principled humanitarian coordination, further fragment the Gaza Strip or place Palestinians at risk.
- Support concrete steps toward Palestinian self-determination, including recognition of the State of Palestine.
- Halt arms transfers to Israel in cases where there is a clear risk they could be used to commit or facilitate serious violations of IHL or human rights law and ensure compliance with U.S. laws restricting assistance to forces or governments that obstruct humanitarian aid or commit gross human rights violations.

Third states, including the European Union, should:

- Align reconstruction diplomacy, funding and bilateral engagement with legal obligations not to recognise, aid or assist Israel's unlawful occupation or denial of Palestinian self-determination, and to cooperate to bring those violations to an end.

- Review arms transfers, trade, investment, procurement, financial services and institutional partnerships with Israel to ensure they do not sustain unlawful restrictions, the settlement economy, effective annexation, forced displacement or Gaza–West Bank fragmentation.
- Use reconstruction diplomacy and financing to remove restrictions on access, movement, imports, exports, banking, insurance and trade.
- Require reconstruction funding and political engagement to be aligned with the fundamental principles of Palestinian ownership, territorial unity, representative governance, non-discrimination and self-determination.
- Require any recovery or reconstruction architecture to include UNRWA in planning, coordination and implementation, backed by predictable, multi-year funding.
- Require all reconstruction financing to include clear safeguards for equality, accessibility and inclusive participation, including formal roles and direct funding for WROs, WLOs and OPDs.

Arab mediating states, including Egypt and Qatar, and other guarantors should:

- Include monitored humanitarian access, civilian protection, no forced displacement, no population containment and a pathway to legitimate Palestinian institutional authority in any ceasefire, stabilisation or reconstruction track.
- Avoid arrangements that trade short-term calm for permanent external control, including serviced enclaves, controlled corridors or security-vetted aid systems.
- Maintain engagement beyond the conclusion of agreements through real-time monitoring of violations, transparent follow-up, field-level verification where feasible and dispute-resolution mechanisms between parties.

Other Arab states and regional actors should:

- Coordinate reconstruction diplomacy around Palestinian ownership, Gaza–West Bank unity, including East Jerusalem, protection of UNRWA's mandate, support for Palestinian civil society and local responders, sovereign Palestinian governance and rejection of permanent external administration.
- Channel political and financial support through mechanisms that strengthen Palestinian public institutions, municipalities, local firms, Palestinian labour, social cohesion and regional economic integration.
- Avoid financing parallel structures, externally controlled vehicles or investment platforms detached from Palestinian public authority.
- Support a time-bound pathway to sovereign Palestinian governance as a keystone of long-term regional peace and stability.

State of Palestine, Palestinian Authority and local government actors should:

- Publish a unified Palestinian reconstruction framework defining mandates, budget authority, decision-making powers, reporting lines, accountability arrangements and institutional relations within a One Palestine approach.
- Designate Palestinian lead institutions for core reconstruction functions, including access coordination, municipal recovery, HLP claims, public services, budget oversight, procurement, data systems and complaints.
- Ensure Palestinian public institutions, local authorities and affected communities can approve, revise or reject reconstruction projects that do not align with Palestinian rights, priorities, accessibility standards, protection safeguards or the One Palestine framework.
- Publish transparent criteria for sequencing recovery and reconstruction, including which areas, sectors, services and communities are prioritised first.
- Establish Palestinian-led damage, needs, expenditure and monitoring systems linked to public reporting, municipal planning, HLP claims, sectoral priorities and budget allocation.
- Adopt universal accessibility standards across all reconstruction sectors from the design stage.
- Integrate gender equality and disability inclusion into national planning, budgeting and service delivery, including accessible infrastructure, inclusive decision-making and gender-, age- and disability-disaggregated data.
- Prioritise people experiencing poverty, exclusion, displacement, disability and heightened protection risks.
- Rebuild accountable Palestinian public governance in Gaza as part of a unified State of Palestine legal and institutional framework across the oPt.
- Restore geographic unity at political, economic and governance levels, with a clear strategy to counter policies that separate Gaza from the West Bank, including East Jerusalem.

The NCAG transitional administrative mechanism under UNSCR 2803 should:

- Operate as a transitional, operational and time-bound mechanism aligned with Palestinian public authority, without open-ended powers that bypass Palestinian institutions, local authorities or affected communities.
- Demonstrate that its responsibilities cover all of Gaza Strip, including areas that have been or will be forcibly evacuated by Israeli forces, and roll out its jurisdiction in a time-bound, geographically contiguous manner.
- Publish its mandate, appointment rules, term limits, decision-making powers, budget role, reporting lines and accountability arrangements.
- Publish decisions, budgets, project approvals and complaints procedures in accessible formats.

- Establish formal channels for local government, civil society, WROs, WLOs, OPDs, professional associations, private sector actors and affected communities to shape priorities, budgets, project approvals, monitoring and complaints.

Under UNSCR 2803, the Board of Peace and supporting states should:

- Adopt Palestinian-owned spatial, recovery and reconstruction plans, including RDNA findings and Palestinian-led needs-based phasing.
- Engage Palestinian national, municipal, professional and civil society capacities beyond appointed commissioners or international advisers.
- Publish a phased plan for transferring governing functions to Palestinian public authority within a One Palestine framework.
- Adopt binding safeguards against permanent external administration, gated “safe communities,” containment sites, political or security vetting of aid, harmful biometric or data regimes, bypassing Palestinian institutions, and pilot schemes for financial, property, fiscal or economic regulation outside Palestinian public authority.
- Publish rules governing decision-making, contracting, conflicts of interest, security roles, data use, complaints, investigations, privileges and immunities.
- Publish all reconstruction contracts, implementing partners, procurement criteria and conflict-of-interest declarations.

Donors, international financial institutions and regional financing bodies should:

- Use grants, not debt-generating instruments, as the primary financing modality for emergency relief and early recovery.
- Fund immediate survival and recovery priorities, including safe and dignified transitional shelter, rubble clearance, WASH, healthcare, education, municipal capacity, cash support, protection, care systems, rehabilitation, housing and early restoration of Palestinian public functions.
- Use concessional loans, guarantees, bonds, risk-sharing facilities, pooled funds and public-private partnerships only where they strengthen Palestinian institutions, avoid unsustainable debt, protect the public interest and do not bypass Palestinian budget authority.
- Require Palestinian budget authority, transparent procurement, independent audit, public reporting and accessible claims mechanisms as safeguards for reconstruction finance.
- Sequence financing to match access, institutional readiness, market conditions, procurement capacity and Palestinian-defined priorities, avoiding inflation, bottlenecks, corruption, elite capture and dependency on external intermediaries.
- Fund safe and voluntary return, HLP protection, recovery in or near communities of origin, functioning local markets, fair pricing, inclusive banking, accessible payment systems, working capital and productive assets.

- Support Palestinian sovereign economic functions, including trade policy, moves towards a separate customs zone, fiscal authority, public revenue systems, banking and payments, monetary arrangements, borrowing capacity, border and movement facilitation, and external trade.
- Exclude enterprises linked to occupation, forced displacement, settlements, surveillance technologies or arms transfers from reconstruction contracts.
- Prioritise Palestinian companies, suppliers, workers, women's economic participation and disability-inclusive employment.
- Require gender-responsive and disability-inclusive budgeting in all reconstruction financing, including dedicated allocations for accessibility, rehabilitation, assistive devices, SRHR, protection, care systems, legal aid, local accountability and direct support to WROs, WLOs and OPDs.
- Require WROs, WLOs and OPDs to participate in financing decisions and resource allocation, not only in service delivery or consultation.
- Provide direct, flexible, multi-year institutional support to WROs, WLOs and OPDs.
- Fund legal aid and accessible claims mechanisms for HLP, compensation, civil documentation, inheritance, guardianship, missing persons, exclusion from assistance and other reconstruction-related harms.
- Withhold funding, equipment and technical assistance from biometric registration, population vetting and surveillance systems, and reject arrangements where access to assistance, shelter, services or freedom of movement depends on security screening or approval by a party to the conflict.
- Channel diaspora capital, donor grants, Palestinian fiscal resources and international investment through mechanisms that strengthen and empower Palestinian-led institutions and mechanisms.

UN agencies and INGOs should:

- Protect principled, needs-based assistance and avoid the politicisation of aid or harmful data-sharing practices.
- Coordinate effectively through Palestinian-led systems where this is consistent with humanitarian principles.
- Publish direct support to local responders, WROs, WLOs and OPDs.
- Uphold Palestinian ownership in central and sectoral coordination mechanisms under Palestinian policy and technical leadership, consistent with humanitarian principles.
- Harmonise cash, food security and social protection programming where appropriate to reduce fragmentation, improve coverage and support Palestinian-led social protection systems.

- Decline operational roles in any recovery or reconstruction architecture that places assistance under the control of a party to the conflict, compromises humanitarian independence or displaces Palestinian self-determination.
- Reaffirm that humanitarian access must be facilitated in accordance with international law and independently of political or security negotiations. Humanitarian assistance is not a bargaining chip for any party.
- Support restoration of the Gaza-West Bank, including East Jerusalem, medical corridor, expansion of medical evacuations and guarantees that patients and companions can return.
- Ensure early recovery and livelihoods programming has clear ownership, dedicated funding lines and focal points across relevant clusters and sectors.
- Monitor and report exclusion, safety and access barriers affecting women, persons with disabilities, caregivers and other marginalised groups.
- Establish accessible, safe and confidential feedback, complaints and accountability mechanisms that allow affected people to meaningfully influence and monitor recovery and reconstruction.

All reconstruction bodies should:

- Give WROs, WLOs, OPDs, persons with disabilities, caregivers, women-headed households and affected communities formal decision-making roles in priorities, budgets, project approvals, implementation, monitoring and complaints.
- Provide direct, flexible, multi-year core funding, reasonable accommodation and accessible participation arrangements that do not impose unreasonable compliance burdens.
- Ensure affected communities shape what reconstruction restores, including care systems, livelihoods, housing, safety, accessibility, services, legal identity, protection and community life.
- Remove barriers for women and girls with disabilities, caregivers and other marginalised groups.
- Establish accessible and effective remedy mechanisms for procurement abuses, HLP claims, exclusion, injury, exploitation, environmental harm, data misuse, documentation loss and other reconstruction-related violations.

3. BEYOND PHYSICAL DAMAGE: UNDERSTANDING THE FULL SCOPE OF DESTRUCTION IN GAZA



Recovery will be shaped by the wider Israeli political environment. The Israeli governing coalition rejects Palestinian statehood, pursues settlement expansion and de facto annexation in the West Bank, weakens Palestinian self-government through fiscal and political pressure, and treats Palestinian rights as subordinate to permanent Israeli control.

These policies amount to a refutation of the Oslo-era assumption that Palestinian recovery can advance through technical and economic cooperation with Israel, while discussion of permanent-status questions has been deferred since last discussed some twenty years ago. In Gaza, the same logic risks turning reconstruction into containment, surveillance or externally managed stabilisation for a prolonged transitional period. Israel has not abided by the key security or humanitarian articles of the UNSCR 2803 and at least should be held accountable for its responsibilities under that framework.

A credible reconstruction framework must begin with recognition of the full scope of destruction and of the political conditions that promote true recovery and end with full Israeli compliance in allowing Palestinians to enjoy their right to self-determination. The current Israeli political configuration and wide swaths of public opinion have yet to acknowledge that basic starting point for any prospects towards self-determination.

A fundamental change in Israeli political echelons and public opinion is therefore imperative to improve the conditions governing Gaza's access, movement, security, administration and connection to the wider Palestinian territory as part of the process of manifesting the SoP. These changes are necessary for durable relief, full recovery, Palestinian self-determination and to reinforce the slim remaining prospects for a just solution anchored in international law.



A POORLY DESIGNED SHELTER CAN BECOME A SOURCE OF DANGER FOR WOMEN WITH DISABILITIES. A DISTANT BATHROOM, AN UNSAFE ENTRANCE, WEAK LIGHTING, NARROW SPACE, OVERCROWDING, ABSENCE OF LOCKS.

THESE ALL INCREASE THE LIKELIHOOD OF NEGLECT, HUMILIATION OR VIOLENCE.

- Iyad Alkarnaz



Photos: Alef Multimedia / Oxfam

THE MULTIPLE DIMENSIONS OF GENOCIDE IN GAZA

A GROWING NUMBER OF STATES, UN MECHANISMS AND OTHER AUTHORITATIVE BODIES HAVE CONCLUDED THAT ISRAEL'S CONDUCT IN GAZA, INCLUDING MASS KILLING AND WIDESPREAD DESTRUCTION OF CIVILIAN INFRASTRUCTURE, CONSTITUTES GENOCIDE.

FOR RECONSTRUCTION, A BROADER UNDERSTANDING OF GAZA'S DESTRUCTION IS CRITICAL.

ISRAEL HAS DESTROYED THE SYSTEMS THROUGH WHICH PALESTINIANS SUSTAINED FAMILY LIFE, EDUCATION, CARE, LIVELIHOODS, MOBILITY, HEALTH, DIGNITY, COMMUNITY TRUST AND FUTURE CAPACITY.

RECOGNITION OF THIS REALITY IS ESSENTIAL, AS IT INFORMS WHAT IS TO BE REBUILT, WHEN, AND BY WHOM.

Satellite imagery: Copernicus Sentinel-2 (modified)

Gaza: 10 March 2026

DESTRUCTION OF THE HOME AS THE FAMILY DOMAIN

Destruction of place, safety,
belonging, memory, social life

DOMICIDE



DESTRUCTION OF THE INSTITUTIONAL CAPACITY FOR LEARNING, CULTURE AND HUMAN CAPITAL

Killing of teachers and students;
Destruction of schools, universities,
research, libraries, archives, laboratories

SCHOLASTICIDE



DESTRUCTION OF THE SOCIAL FABRIC OF A SOCIETY

Destruction of the networks,
institutions, and relationships
that constitute community life

SOCIOCIDE



REPROCIDE



DESTRUCTION OF REPRODUCTIVE HEALTH AND CARE SYSTEMS

Destruction of systems allowing
pregnancy, birth, menstruation,
childcare, disability support and
recovery from injury to occur in
safety and dignity

SPACIOCIDE



DESTRUCTION OF SOCIETY'S SPATIAL ORGANISATION

Destruction of the links connecting
homes, streets, markets, public
spaces and infrastructure into a
functioning urban environment

ECOCIDE



DESTRUCTION OF THE ENVIRONMENT

Destruction of systems sustaining
life, including water, sanitation,
land, agriculture, waste
management, rubble safety and
long-term habitability



4. OPERATIONAL PALESTINIAN OWNERSHIP & THE ECONOMIC FOUNDATIONS OF SOVEREIGNTY

39-50

Gaza reconstruction will only be credible if Palestinians have real authority over the entire process. Ownership cannot mean consultation after priorities have already been set, or participation in structures whose budgets, sequencing, approvals and safeguards are controlled elsewhere. Palestinian agency in planning, decision-making, implementation and oversight, means authority to approve, revise or reject projects that do not serve Palestinian rights and priorities. This requires a *One Palestine* framework rooted in the unity of the oPt and SoP institutions.

Gaza cannot be reconstructed as a separate humanitarian zone, an externally administered enclave or an investment platform detached from the wider Palestinian polity. Its recovery must be tied to the institutional, economic and political unity of Gaza and the West Bank, including East Jerusalem, and to Palestinian self-determination. A reconstruction process that separates Gaza legally, administratively, economically or politically from the rest of Palestine would deepen the fragmentation that has long undermined Palestinian self-determination. The NCAG transitional mechanism should reinforce, and remain accountable to, Palestinian public authority through a clearly defined operational mandate and smooth working relations with the PA/SoP institutions.

Palestinian ownership must also be socially inclusive and redistribute decision-making power to actors traditionally excluded from reconstruction processes, including WROs, WLOs, OPDs, caregivers, women-headed households, persons with disabilities (PWDs), local civil society, private sector actors and affected communities. These must have formal decision-making roles in governance structures, financing decisions and accountability mechanisms. Their role must extend beyond identifying vulnerability to shaping what reconstruction restores and what it looks like — including care systems, livelihoods, housing, safety, accessibility, services, legal identity, protection and community life — and how those priorities are delivered.

The leading role of national economic policy in establishing the pillars of future sovereignty should be approached in the same practical way. Gaza’s reconstruction should help the future State of Palestine build the economic functions of sovereignty even under current non-sovereign conditions. This means strengthening Palestinian autonomy in trade, customs and borders, fiscal and revenue systems, banking and monetary affairs.

Reconstruction should also help build the material economic foundations of Palestinian sovereignty on the ground. This means restoring local markets and pricing mechanisms, inclusive banking services and accessible payment systems, working capital and productive assets for agriculture, manufacturing, services and employment generation. It should prioritise local firms, Palestinian labour, women’s economic participation, disability-inclusive employment, cooperative and community-based enterprises, and transparent procurement that prevents politically connected or externally favoured actors from dominating the reconstruction economy.

International partners have an enabling role. They should provide finance, technical assistance, guarantees, risk-sharing and diplomatic support within a Palestinian-led framework that removes constraints on access, movement, imports, banking, insurance and trade. The key question is whether reconstruction advances Palestinian authority and economic agency over time, commensurate with the dismantling of Israeli occupation-related restrictions. If it does not, recovery risks becoming hostage to new dependencies, fragmentation and external controls.

PROPOSED NATIONAL INSTITUTIONAL ARCHITECTURE FOR RECONSTRUCTION GOVERNANCE IN GAZA



SEPARATION IS FATAL FOR THE WEST BANK AND FOR GAZA.

- Financial Sovereignty Economist

5. A LAWFUL AND RIGHTS-BASED FRAMEWORK FOR RECONSTRUCTION



Reconstruction of Gaza is at once a legal obligation and moral imperative, not a mere policy choice. The destruction of homes, infrastructure, services, livelihoods and institutions has occurred within a wider legal context: prolonged occupation, blockade, repeated military operations, denial of Palestinian self-determination and serious violations of international law.

It must be understood in light of the International Court of Justice's finding that Israel's continued presence in the occupied Palestinian territory is unlawful.⁶ A credible recovery and rebuilding framework must therefore be grounded in relevant international law from the outset. A rights-based approach means recognising the full range of rights that Palestinians are entitled to exercise, but have been systematically denied. Reconstruction must be assessed against the basic social and economic rights Palestinians are entitled to exercise, including rights to housing, health, water, education, food, property, remedy, equality and participation in public affairs.

Reconstruction decisions will determine whether these rights are restored, further delayed or structurally denied. These rights must be realised without discrimination and in ways that address structural inequalities affecting women, girls, persons with disabilities and other marginalised groups, recognising their equal right to participate in and shape reconstruction decisions. The legal framework should therefore be a benchmark for priorities, sequencing, budgets, safeguards and accountability.

6. TESTING UNSCR 2803 MECHANISMS AGAINST PALESTINIAN SELF-DETERMINATION



Arrangements between public institutions of the SoP and the BoP/NCAG should be assessed against this litmus test: whether these arrangements will provide relief and recovery at scale and whether they transfer real authority to Palestinian actors or leave core decisions subject to external control.

The BoP under UNSCR 2803 is supposed to help set the framework for Gaza's recovery, coordinate funding and operate on the ground through the NCAG. The authority exercised by the BoP or related mechanisms has been defined as limited and temporary but should also be interpreted in a manner consistent with Palestinian self-determination, the unlawfulness of Israel's continued occupation, IHL and the obligation to move as rapidly as possible towards sovereign Palestinian governance. Implementation should be evaluated by measurable civilian outcomes including full unfettered humanitarian access, the protection of civilians, restoration of services, freedom of movement, accountability and the time-bound transfer of authority to Palestinian public governance.

Palestinian official and public opinion distinguish between the BoP as an externally driven political framework under the UNSC and the NCAG as a Palestinian-owned and managed administrative mechanism. Its performance will be assessed by whether, Palestinian public institutions, local authorities and affected communities hold meaningful authority over decisions instead of being confined to implementing decisions made elsewhere.

The main concern with the wider BoP architecture is structural. As reportedly designed, there are concerns that it might concentrate decision-making in external political, financial and security state or corporate actors, while placing Palestinians in secondary technical or managerial roles as service providers rather than decision-makers. Some of the reconstruction schemes and blueprints reportedly advocated by the BoP are neither realistic nor feasible and are not aligned with Gaza's needs, priorities or visions for their future as part of the SoP. Such models may create the appearance of Palestinian participation while leaving decisive control over regulation, land use, security, aid access, funding flows and reconstruction priorities outside Palestinian hands. That could reproduce administrative containment rather than enable self-determination.

Independent oversight can help to ensure that financing arrangements, trust funds, commercial infrastructure and reconstruction planning serve community recovery. Meanwhile, the ISF authorised by UNSCR 2803 requires clear rules of engagement, civilian protection obligations, detention and handover safeguards, incident reporting, independent investigation and community-facing accountability. It must not control or condition humanitarian assistance.

The passage of time must not turn any transitional mechanisms into a permanent governing authority for Gaza. These concerns reinforce the need for cross-cutting red lines set out in Section 2.

Any transfer of civil administrative functions must be time-bound, transparent, accountable to Palestinians and aligned with Palestinian public authority, without creating a parallel or permanent governing structure.

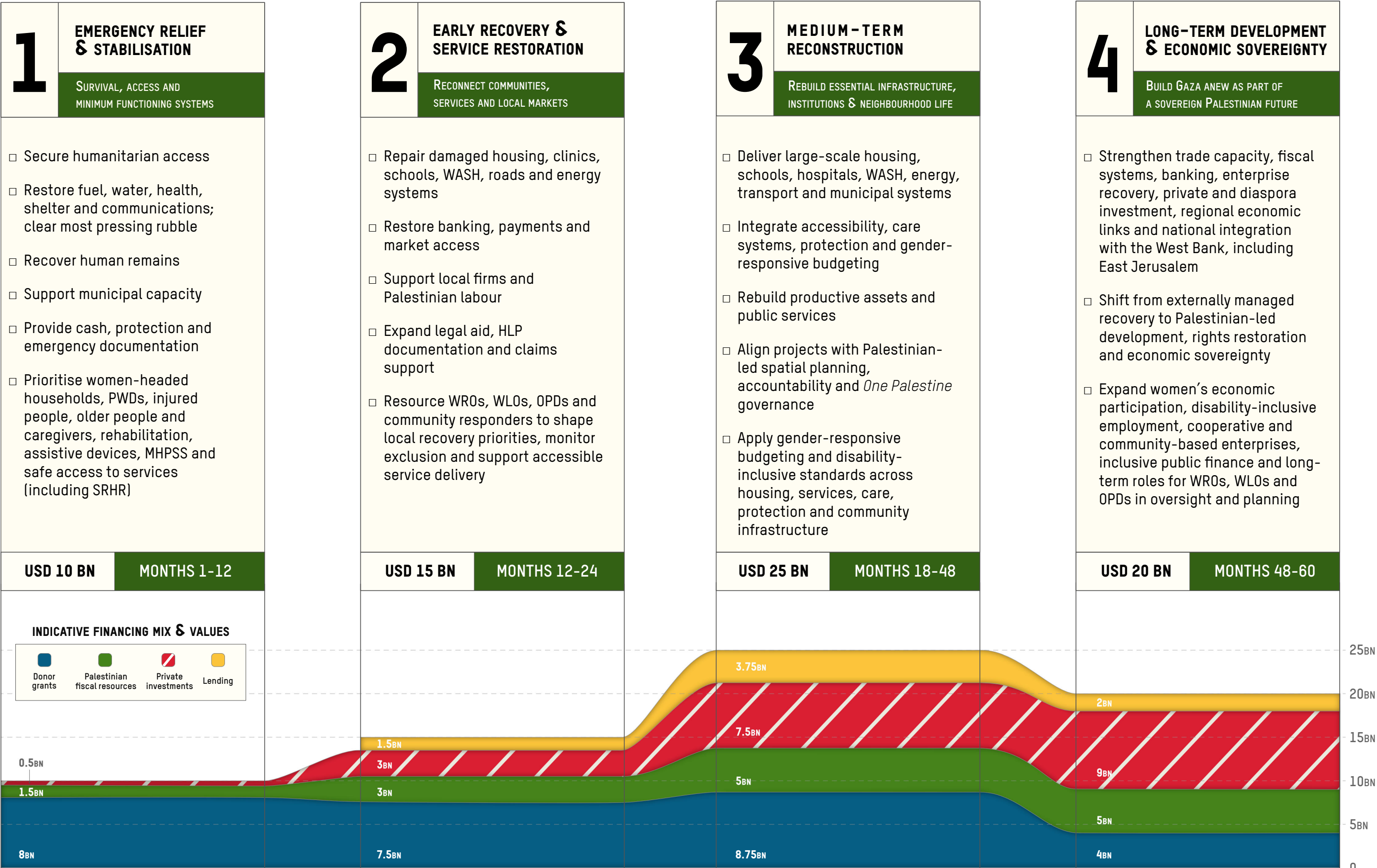
Accountability is also a design condition. Claims, complaints and redress mechanisms must be independent, accessible to affected Palestinians, protection-sensitive and capable of addressing property loss, injury, exclusion, abuse, loss of documentation, environmental harm and reconstruction-related violations. They should be designed with Palestinian civil society, local authorities, professional associations, community representatives and relevant private sector actors, recognising that reconstruction is not a technocratic funding exercise but a rights-based recovery process.

Throughout modern history, the Palestinian people have proven their capacity and readiness to lead their own recovery and rebuild their country. The international community must transfer authority and resources to them: any credible reconstruction plan must be Palestinian-led, rights-based, locally accountable and explicitly oriented towards Palestinian self-determination.

The determining factor is whether any framework operating under UNSCR 2803 reduces harm, protects humanitarian space, enables needs-based assistance and creates a time-bound pathway for transferring core governing functions to sovereign Palestinian political leadership.

If the BoP framework reinforces external control, technocratic management and dependency, it risks being another obstacle to Palestinian recovery and self-determination and another failure in donor-engineered post-conflict reconstruction.

RECONSTRUCTION & FINANCING ROADMAP



7. ROADMAP AND FINANCING



Gaza's recovery and reconstruction needs are estimated by the RDNA at approximately \$71.4 billion over ten years, including \$26.3 billion required in the first eighteen months.⁷ The full report sequences financing over the first five years across four phases, each with different priorities, costs, constraints and absorption capacity. The duration of each phase is indicative, but largely in line with Palestinian and international planning and possible funding horizons.

This framework identifies four strategic financing pillars:

- Donor grants;
- Palestinian fiscal resources;
- International and Palestinian private investment;
- Palestinian diaspora engagement.

These pillars identify the main sources from which reconstruction finance should be mobilised, including the resources of the SoP itself. They should be distinguished from financing instruments, including concessional loans, guarantees, bonds, risk-sharing facilities, pooled funds and public-private partnerships, which are mechanisms for moving, leveraging or managing finance rather than standalone pillars. Diaspora engagement is also cross-cutting: it may take the form of direct investment, social investment funds, diaspora bonds, philanthropic platforms or targeted support to care, rehabilitation, accessibility, legal aid and community protection.

8. CONCLUSION

The recovery of the Gaza Strip must be a Palestinian endeavour supported by international partners to repair a devastated physical and human landscape. Homes, neighbourhoods, schools, hospitals, roads, markets, water systems and public services must be rebuilt, alongside the conditions of ordinary life: safety, family privacy, care, mobility, learning, work, community trust and the ability to imagine a future. The objective cannot be to restore Gaza as it was: blockaded, structurally impoverished, territorially isolated and subjected to recurring violence, indignity, control and unlawful occupation. Gaza must be built anew, in a way that restores Palestinian rights, agency and the conditions for dignified collective life.

That task requires a form of accountability and diplomacy that has been largely absent to date. The persistent failure to hold Israel accountable for genocide, occupation, annexation, unlawful use of force, forced displacement, denial of aid, and denial of Palestinian self-determination helped create the conditions for the present horror in Gaza.

The same impunity and violence with which the Israeli settlement enterprise expands in the occupied West Bank, including East Jerusalem, portends a no less catastrophic outcome there. Reconstruction diplomacy cannot repeat past failures by mobilising funds while treating these conditions as fixed constraints, or problems to be solved elsewhere. Third states must meet their legal obligations not to recognise, aid or assist Israel's unlawful occupation and to cooperate to bring it to an end.

This requires clear choices. Palestinian ownership must be operational, with authority over priorities, budgets, sequencing, planning, implementation and oversight. Transitional mechanisms must be temporary and tied to a time-bound transfer of core governing functions to a sovereign Palestinian political leadership. Financing must strengthen Palestinian institutions and productive capacity, rather than bypass them through parallel structures, opaque trust funds or investor-led schemes. Humanitarian and reconstruction systems must remain needs-based, principled and protected from political vetting, militarised access controls or surveillance-based systems.

Inclusion is also a condition of credible reconstruction. WROs, WLOs, OPDs, persons with disabilities, caregivers, women-headed households, local civil society and affected communities must shape decisions, not validate them after the fact. Their participation is a safeguard against reconstruction that restores infrastructure while reproducing exclusion. Gender-responsive budgeting, disability inclusion, rehabilitation, assistive devices, SRHR, care systems, legal aid and community-level accountability should therefore be treated as core reconstruction requirements. Participation must be translated into measurable, monitored and enforceable gender and disability inclusion indicators across all reconstruction programmes.

Accountability is the other decisive test. Gaza reconstruction cannot be credible if those who fund, govern, contract, secure or implement it are shielded from scrutiny. Independent oversight, transparent procurement, public reporting, accessible claims, remedy mechanisms and protection against retaliation or profit extraction can prevent reconstruction from becoming an arena of abuse, exclusion, or profiteering.

The risks are foreseeable: external control, fragmentation of Gaza-West Bank, including East Jerusalem, population containment, militarised aid, opaque financing, weak accountability, exclusion of affected communities and commercial capture. Each requires safeguards before major financing, implementation or political endorsement proceeds. Above all, donors, regional actors and international institutions, including the BoP and any other mechanisms operating under UNSCR 2803, should support reconstruction only in ways that expand Palestinian leadership, restore rights, protect humanitarian space and ensure self-determination.



Photo: Alef Multimedia / Oxfam

RECONSTRUCTION RISK MATRIX

ASSESSMENT CRITERION	RISKS TO RECONSTRUCTION	MINIMUM SAFEGUARDS
ACCESS AND MOVEMENT	Reconstruction blocked or slowed by restrictions on crossings, staff entry, fuel, machinery, construction materials, banking, telecommunications and medical evacuation.	Public and consistently applied access procedures; independent monitoring of approvals, denials and delays; guaranteed entry of essential reconstruction inputs.
HUMANITARIAN SPACE	Aid and early recovery become politicised, security-vetted or routed through actors that undermine principled, needs-based assistance.	Protection of independent humanitarian action; no political or security conditions on aid; continued operational space for UN agencies, INGOs and Palestinian responders.
PALESTINIAN AUTHORITY / STATE OF PALESTINE	Palestinians are consulted but core decisions on priorities, budgets, land, sequencing and implementation remain externally controlled.	Palestinian budget authority, project approval powers, public reporting lines and decision-making control through SoP / PA / local government / NCAG structures.
ONE PALESTINE FRAMEWORK	Gaza is reconstructed as a separate enclave, weakening institutional, political and economic links with the West Bank, including East Jerusalem.	Reconstruction plans formally aligned with a <i>One Palestine</i> framework; no separate administrative, financial or security architecture that fragments Palestinian governance.
POPULATION CONTAINMENT	Reconstruction creates serviced enclaves, gated “safe communities”, controlled corridors or normalises the Yellow Line while other areas remain inaccessible.	No reconstruction tied to forced movement, restricted return, permanent buffer zones or enclave planning; protection of return to neighbourhood life.
ACCOUNTABILITY AND REMEDY	Decision-makers, contractors, security actors or implementing bodies are shielded from scrutiny through immunity, closed claims systems or weak oversight.	Independent remedy mechanisms covering procurement, HLP claims, exclusion, injury, abuse, environmental harm, data misuse and reconstruction-related violations.
FINANCING AND PROCUREMENT	Funding is fragmented, opaque, investor-led or captured by politically connected or externally favoured actors.	Transparent procurement, independent audit, public expenditure tracking, Palestinian budget authority, and safeguards prioritising local firms, Palestinian labour and community recovery, innovative social impact financing modalities.
INCLUSION AND PARTICIPATION	WROs, WLOs, OPDs, PWDs, caregivers, women-headed households and affected communities are consulted symbolically but excluded from power; Reconstruction relies on unpaid care work; Care systems remain underfunded; Displacement and weak protection systems increase risks of GBV, exploitation, and harm.	Formal decision-making roles concerning priorities, budgets, project approval, monitoring and complaints, backed by direct funding and accessible participation arrangements; Care work is recognised, reduced, public care systems are funded and integrated into recovery planning; GBV prevention, SRHR, and disability inclusive protection systems are embedded across sectors.
GENDER AND DISABILITY GAPS	Reconstruction restores infrastructure while neglecting SRHR, rehabilitation, assistive devices, care systems, accessibility and protection.	Gender-responsive budgeting and disability-inclusive standards across housing, WASH, health, education, transport, public buildings, services and accountability systems.
POPULATION DATA AND SURVEILLANCE	Biometric, personal-data or security-vetting systems expose Palestinians, staff or partners to surveillance, exclusion, retaliation or harm.	Data minimisation, informed consent, independent data governance, no harmful data-sharing, and prohibition of aid eligibility systems that endanger affected people.
PALESTINIAN INSTITUTIONAL CAPACITY	Large inflows outpace Palestinian institutions, markets and procurement systems, creating bottlenecks, inflation, corruption and dependence on intermediaries.	Phased financing linked to absorption capacity, municipal recovery, Palestinian-led damage and expenditure systems, and technical support that strengthens public institutions.
INTERNATIONAL LEGAL COMPLIANCE	Reconstruction proceeds while occupation, blockade, annexation, forced displacement and denial of self-determination are treated as fixed constraints.	Third-state diplomacy, funding and bilateral engagement aligned with duties of non-recognition, non-assistance and cooperation to bring unlawful occupation and related violations to an end.

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² UN News. (22 April 2025). Gaza: Destruction of vital lifting gear halts search for thousands buried under rubble. <https://www.ungeneva.org/zh/news-media/news/2025/04/105557/gaza-destruction-vital-lifting-gear-halts-search-thousands-buried>.

³ Ibid.

⁴ Methodology of the “seven times” figure: Oxfam compared recovery-needs assessments across Gaza’s major wars since 2008 (smaller escalations excluded), adjusted to constant 2025 US dollars using US CPI-U. 2008–09 (PA National Early Recovery and Reconstruction Plan): \$2.78bn nominal / \$4.17bn real; 2014 (Detailed Needs Assessment, PA/UN/EU/WB): \$3.9bn / \$5.30bn; 2021 (Gaza RDNA, WB/UN/EU): \$485m / \$576m. Combined: c. \$10.1bn real. The final Gaza RDNA (EU/UN/World Bank, 20 April 2026) puts 2023–25 needs at \$71.4bn — 7.1 times the combined total (6.8 times on physical damage). The 2012 escalation is excluded as no joint assessment exists. Assessment methodologies and time horizons differ across years (the 2021 assessment covered 24 months; the 2026 RDNA a decade); figures are indicative of order of magnitude. Source: [World Bank](#), UN and EU assessments; US Bureau of Labor Statistics CPI-U.

⁵ The unpaid care findings draw on Oxfam’s *Rapid Care Analysis for Gaza* published in January 2026 (data collected 15 November – 1 December 2025 – based on 14 focus groups with 156 women and girls across Gaza, the Middle Area and Khan Younis, plus 13 key informant interviews.)

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⁷ World Bank, European Union, and United Nations, Gaza Strip Rapid Damage and Needs Assessment (RDNA) (Washington: World Bank Publications, April 2026).