



**BUILDING
THE GAZA STRIP
ANEW**

RECOVERY NEEDS AND PRIORITIES,
PALESTINIAN VISION AND OWNERSHIP

JULY 2026

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Recovery Needs and Priorities, Palestinian Vision and Ownership

A Policy Reference for Regional and Global Advocacy

July 2026



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Oxfam has commissioned the research from Palestinian organisations Palestine Trade Center (Paltrade) and Palestine Economic Policy Research Institute (MAS). Both organisations have conducted comprehensive literature and statistical review and stakeholder analysis with key 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 persons with disabilities are embedded in the report.

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This research reflects a collective commitment by key stakeholders in Palestine that meaningful reconstruction of Gaza cannot proceed without genuine Palestinian ownership at every stage, from planning and design, through implementation and oversight. Reconstruction of Gaza must be rooted in a rights-based and reparations-oriented approach developed in this Report and address not only the immediate consequences of Israel's war on Gaza, but the deeper injustices of decades of illegal occupation, blockade and dispossession.

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THE SCALE OF GAZA'S RECONSTRUCTION NEEDS

371,888
HOUSING UNITS
DAMAGED OR DESTROYED

58,600
WOMEN-HEADED
HOUSEHOLDS
14% OF ALL
HOUSEHOLDS

1.9 M
FORCIBLY
DISPLACED
90% OF TOTAL
POPULATION

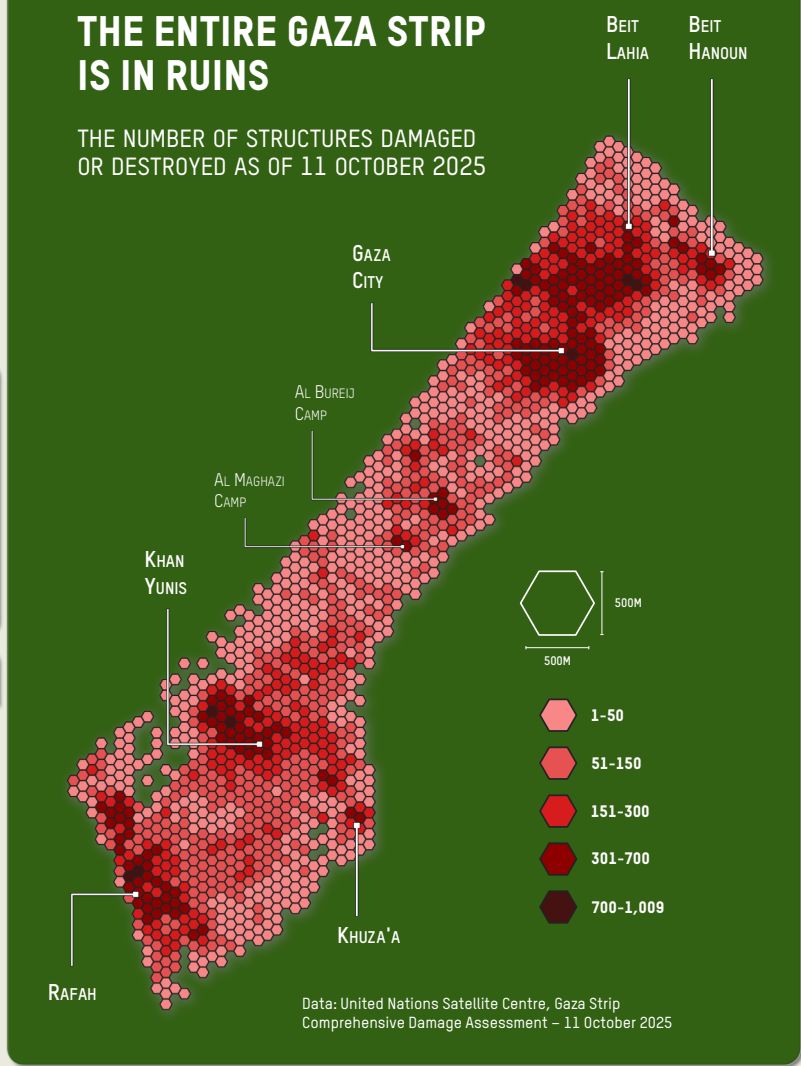
173,000
INJURED
24%
WITH
LIFE-CHANGING
INJURIES

66 M TONNES
OF RUBBLE

70%
OF INJURIES
CONCENTRATED
AMONG WOMEN
& CHILDREN

THE ENTIRE GAZA STRIP IS IN RUINS

THE NUMBER OF STRUCTURES DAMAGED OR DESTROYED AS OF 11 OCTOBER 2025



USD 71.4 BN
COST TO REBUILD

USD 17.7 BN
STATE OF PALESTINE
GDP IN 2025

Data: RDNA; World Bank

List of Acronyms

AHLC	Ad Hoc Liaison Committee
AMA	Agreement on Movement and Access
BoP	Board of Peace
BOT	Build-Operate-Transfer
CBR	Community-Based Rehabilitation
EBI	Emergency Basic Income
FDI	Foreign Direct Investment
GITA	Gaza International Transitional Authority
GREAT	Gaza Reconstitution, Economic Acceleration and Transformation
GRRF	Gaza Recovery and Reconstruction Fund
GBV	Gender-Based Violence
GDI	Gender, Disability and Inclusion
GDP	Gross domestic product
HLP	Housing, Land and Property
IRDNA	Interim Rapid Damage and Needs Assessment
ICJ	International Court of Justice
ICC	International Criminal Court
INGOs	International Non-Governmental Organisations
MHPSS	Mental Health and Psychosocial Support
MENA	Middle East and North Africa
MoPIC	Ministry of Planning & International Cooperation
NCAG	National Committee for Administration of Gaza
NGOs	Non-Governmental Organisations
oPt	Occupied Palestinian territory
OPD	Organisation(s) of Persons with Disabilities
MAS	Palestine Economic Policy Research Institute

PLO	Palestine Liberation Organisation
PMA	Palestine Monetary Authority
PNC	Palestine National Council
PALTRADE	Palestine Trade Centre
PA	Palestinian Authority
PCBS	Palestinian Central Bureau of Statistics
PWA	Palestine Water Authority
PWD	Persons with Disabilities
PPP	Public-Private Partnership
RDNA	Rapid Damage and Needs Assessment
SWGS	Sector Working Groups
SRHR	Sexual and Reproductive Health and Rights
SoP	State of Palestine
TFA	Trade Facilitation Agreement
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNESCWA	United Nations Economic and Social Commission for Western Asia
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSC	United Nations Security Council
UNSCR 2803	United Nations Security Council Resolution 2803
WASH	Water, Sanitation and Hygiene
WLO	Women-Led Organisation(s)
WRO	Women's Rights Organisation(s)
WHO	World Health Organization
WTO	World Trade Organization

Summary

The reconstruction of the Gaza Strip is not just a technical challenge awaiting an engineering or financing solution. It is a political contest over who governs, who decides, and who benefits from the rebuilding of a society that has been comprehensively destroyed. This study argues that meaningful reconstruction is only possible under genuine Palestinian ownership, which itself must be operational, inclusive, and legally grounded, and that any international framework that does not uphold this principle will fail, as previous frameworks have failed.

Israel's war on the Gaza Strip, waged since the 7 October 2023 attacks on Israel by Hamas and Palestinian armed groups, has inflicted destruction of a scale and nature that places it among the most devastating episodes of modern warfare against a civilian population. Hence, the provisions of United Nations Security Council Resolution (UNSCR) 2803 facilitated an end to large-scale Israeli military actions, and a loosening of restrictions on entry of aid and commercial goods. However, other provisions of the Resolution and the Gaza peace plan it enshrines remain pending with only incremental progress reported. Even since the October 2025 declared ceasefire, hundreds of Palestinians have been killed in Israeli attacks, while wanton demolition of remaining housing and infrastructure in areas under full Israeli military control has proceeded apace.

The Rapid Damage and Needs Assessment (RDNA) of April 2026, jointly conducted by the World Bank, European Union, and UN, estimates physical infrastructure damage at \$35.2 billion and economic losses at \$22.7 billion, bringing the total conflict-related impact on physical assets to \$57.9 billion. Recovery and reconstruction needs are estimated at approximately \$71.4 billion over the coming decade (with \$26.3 billion required in the first 18 months). This is seven times, in real terms, the combined cost of reconstruction after every major Israeli military offensive there over the past two decades.¹

The human toll is catastrophic. At least 73,000 Palestinians (and possibly over 100,000) have been killed by direct violence, with independent epidemiological research suggesting the true toll may be significantly higher. More than 173,000 have been injured, tens of thousands require complex reconstructive surgery and 1.9 million people have been forcibly displaced. Human development has been set back by an estimated 77 years.

This study offers an evidence-based, Palestinian-anchored analytical framework for understanding the challenges of Gaza's reconstruction within a vision for Palestinian economic empowerment and sovereignty. Its interrelated chapters constitute a credible five-year framework for appreciating the spectrum of reconstruction challenges: from the immediate context of devastation through the principles of Palestinian ownership, rights-based approaches, sovereignty strategy, governance coordination, financing mobilisation, and a phased implementation.

The study advocates for a rights-based, reparations-oriented approach aligned with international humanitarian law, however much the latter's status has been degraded over the course of the war in Palestine. It argues that reconstruction must be understood not merely as a technical or humanitarian endeavour but as a political act that either advances or

undermines Palestinian self-determination. The study strengthens the case for Gaza's economic and institutional links with the West Bank through a unified national vision for statehood and sovereignty, rejecting models that treat Gaza as a separate entity or that subordinate Palestinian agency to external governance arrangements. This potential for unity of governance has been manifested in the establishment of a National Committee for Administration of Gaza (NCAG) under the Board of Peace (BoP) Gaza Executive, as embodied in the provisions of UNSCR 2803, within a cooperative working relation with the institutions of the Palestinian Authority (PA) and State of Palestine (SoP).

The core argument of this study is that meaningful reconstruction of Gaza cannot proceed without genuine Palestinian ownership at every stage, from planning design through implementation and oversight. This ownership must be operational, not merely formal, encompassing central and local government institutions, the private sector, civil society, and affected communities. The study rejects models that reduce Palestinians to passive recipients or beneficiaries within externally designed frameworks, whether these take the form of international trusteeship, investment-led privatisation, or technically driven spatial reorganisation that ignores community identity and social fabric.

The concept of economic functions of sovereignty is examined here not as a stand-alone goal for Gaza but as the ensemble of economic functions that the future SoP must begin to establish, in trade, monetary and fiscal policy, development strategy, and investment, even under non-sovereign conditions. The financing strategy identifies four pillars: donor grants; Palestinian fiscal resources; international and Palestinian investment finance; and Palestinian diaspora engagement. A phased financing approach matches instruments to priority needs at each stage of reconstruction, with donor grants predominating in the emergency phase and private investment becoming progressively more important in later phases.

The implementation roadmap, coherent with the RDNA and Palestinian Authority (PA) planning horizons, proposes four overlapping phases: emergency relief and stabilisation (months 1–12), short-term recovery (months 12–24), medium-term reconstruction (months 18–48), and long-term development and economic sovereignty (months 48–60). Each phase has its own priorities, governance requirements, and financing mix, with cross-cutting principles of Palestinian ownership, rights-based approaches, geographic unity, inclusiveness, transparency, and adaptability guiding the entire process.

The study insists above all on the urgency of a unified national Palestinian policy vision and message (*One Palestine*), managed and coherently expressed by relevant public, private and civil institutions, regarding the design, priorities, and delivery modalities of reconstruction. In the context of full implementation of UNSCR 2803 as the internationally accepted framework for rebuilding Gaza, sympathetic international partners, especially the European Union, Egypt, Arab Gulf states, the UN, and international Non-Governmental Organisations (INGOs), can be expected to rally around such a formula. This would provide political legitimacy, address obstacles, and help to pool resources within a framework anchored in international law and international organisations. Without a deliberate engagement by partners to create the "pathway" to realising sooner rather than later the Palestinian right of self-determination as promised in UNSCR 2803, the risks will only grow from imposed planning schemes hostile to Palestinian interests, with all the pressures of politics, money and power that such propositions entail.

Preface: Scope, Purpose and Methodology

This study was commissioned by Oxfam, in partnership with the Palestine Economic Policy Research Institute (MAS) and the Palestine Trade Centre (Paltrade), to provide a comprehensive analytical framework for understanding the challenges facing the Gaza Strip and its reconstruction. It is framed against the backdrop of Israel's devastating war and its conduct, for which it has been accused of genocide before the International Court of Justice (ICJ). At a critical juncture defining the prospects for Gaza and Palestine, the Report is intended to serve as a key reference tool to inform regional and global advocacy, with the goal that future reconstruction initiatives align with Palestinian-defined priorities and create economic pathways toward sovereignty and self-reliance. Following the development of the core reconstruction analysis, the study was further strengthened through a gender, disability and inclusion analysis conducted by Asmaa Abu Mezied and Ali Abdel-Wahab. This additional work was designed to ensure that inclusive reconstruction is embedded across the report, rather than treated as a separate social add-on.

Israel's war in Gaza has been prosecuted through acts and methods that amount to genocide. These include the mass killing of civilians, including women and children; the destruction of homes and other civilian infrastructure at a massive scale; mass forced displacement; and imposed starvation and aid deprivation through access restrictions and closure of crossings.² In February 2024, rights groups assessed that Israel was failing to comply with the ICJ's provisional measures aimed at preventing genocide in Gaza, with subsequent developments providing no basis to reasonably conclude that such compliance has improved.

In October 2025, the ICJ issued an advisory opinion determining that Israel, as occupying power, must ensure the provision of essential supplies to the Palestinian population and must agree to and facilitate humanitarian relief schemes, including those undertaken by the UN and UNRWA, rather than obstruct them.³ It also found that Israel must not impede the Palestinian people's right to self-determination by blocking basic services, humanitarian assistance or development assistance, and that its restrictions on UN/UNRWA operations were not justified on the evidence before the Court.

Furthermore, the war in Gaza cannot be understood in isolation from Israel's prolonged occupation and systematic policy of ethnic cleansing of the Gaza Strip and the West Bank, including East Jerusalem. In a 2024 advisory opinion, the ICJ determined that Israel's continued presence in the occupied Palestinian territory (oPt) is itself unlawful while also entailing a multitude of separate violations of international law, including violation of Article 3 of the International Convention on the Elimination of All Forms of Racial Discrimination, which prohibits acts of racial segregation and apartheid.⁴ UN experts have warned that Israeli violence in Gaza forms part of a deliberate campaign of destruction of the Palestinian people and carries a serious risk of expanding to the West Bank, amid escalating settler violence, forced displacement, and systemic denial of rights.⁵

The study is thus situated at the intersection of several urgent imperatives. **First, the unprecedented scale of destruction in Gaza requires a correspondingly unprecedented response**, one that is commensurate with the magnitude of the devastation, grounded in evidence, and guided by a coherent strategic vision.

Second, the proliferation of externally generated reconstruction plans, some of which carry implications incompatible with Palestinian sovereignty and rights, **demand a credible Palestinian alternative vision** that can serve as a key reference point for engagement by the international community, especially recalling the Paris Aid Effectiveness principles.⁶

Third, reconstruction must be inclusive in substance. Palestinian ownership cannot be meaningful if women, persons with disabilities (PWD), caregivers, older persons, Women's Rights Organisations (WROs), Women-led Organisations (WLOs), Organisations of Persons with Disabilities (OPDs), and affected communities are included only as beneficiaries or consultees after decisions have already been made. Inclusive reconstruction requires their knowledge, priorities, and institutional roles to shape planning, governance, financing, implementation, and accountability from the outset.

Fourth, the rapidly evolving political landscape—including the ceasefire agreement, the establishment of the BoP and the NCAG as the vehicles to implement UNSCR 2803, and the PLO plans for constitutional transformation of Palestinian self-governance structures from the PA to the SoP—**creates both opportunities and risks** that must be navigated by all concerned stakeholders with clarity of purpose, compassion and analytical rigour.

The methodology of this study draws on multiple sources of evidence and analysis. Its primary foundation is a body of Palestinian research published in recent years (referenced throughout this Report). These studies and the numerous documents they rely on, provide the empirical base and analytical framework upon which this synthesis is constructed (a comprehensive matrix assessment of spatial and reconstruction plans is included in the Annexes). The study also relies on the RDNA of April 2026, as the only comprehensive international assessment of damages and losses, with a timebound framework for addressing reconstruction needs in Gaza.

Critically, the study incorporates the perspectives and priorities of Palestinian stakeholders in Gaza on their economic future, as articulated through focus group consultations with sixty-five experts and representatives from the private sector, civil society organisations, and independent expert community consultations by Paltrade and MAS (listed in the Annexes). Furthermore, a position paper of the Palestinian Private Sector Coordinating Council of November 2025 provided key inputs for the study (private sector institutional matrix in Annexes). These voices of the people who will live with the consequences of reconstruction decisions are central to the analysis and inform its recommendations at every stage.

The later-stage gender, disability and inclusion analysis adds a complementary layer of evidence and interpretation to this foundation. It includes a targeted review of Arabic and English literature on gender, disability and Gaza since October 2023, gap mapping against the structure of the reconstruction paper, and semi-structured interviews with experts and representatives of WROs, WLOs, OPDs, feminist economist and financial inclusion experts (List of focus group participants and interviewees provided in Annex 3).

This inclusive reconstruction analysis was organised around the following analytical gaps: intersectional analysis, protection, safety and GBV pathways; participation and WLO/OPD representation; inclusive infrastructure and universal design; data, evidence and accountability for inclusion; and the translation of principles into benchmarks.

These lenses were applied across the reconstruction framework, with particular attention to governance, economic recovery, financing, institutional arrangements and the implementation roadmap. The analysis examined who participates in decisions, who benefits, who is excluded, and what risks may be reproduced.

The study is structured around seven thematic chapters, each addressing a critical dimension of the reconstruction challenge. **Chapter 1** examines the socio-economic context and the anatomy of the destruction, including the gendered, disabling, reproductive and care-related effects of the war. **Chapter 2** develops the principles of a Palestinian ownership framework strengthened by an understanding of ownership as inclusive and participatory. **Chapter 3** addresses rights-based and reparations-oriented approaches to reconstruction. **Chapter 4** outlines an economic strategy for sovereignty covering trade, investment, and enterprise recovery, including the need for inclusive employment, care-sensitive recovery and disability accessible economic participation. **Chapter 5** proposes a governance and institutional coordination model. **Chapter 6** examines feasible financing and resource mobilisation tracks rooted in current realities, while **Chapter 7** concludes the Report with a *One Palestine* goal in mind. Together, these chapters constitute an integrated strategic framework that addresses the full spectrum of issues, from immediate relief through long-term development, while focusing on prioritising and sequencing to the extent feasible.

A note on terminology is warranted. Many of the participants in the Gaza consultations observed that the term reconstruction inadequately captures the scale of the challenge. Given the near-total destruction of the built environment, economy, and social fabric of Gaza, some suggest the term ‘building anew’ (إعمار) is more appropriate, signifying that what is required is not the repair or replacement of previously existing structures but the construction of something entirely new from the foundations. This study uses the conventional term reconstruction for consistency with international usage, while acknowledging the deeper significance of this terminological distinction. As will be stressed throughout, what is at stake is not the restoration of a pre-war status quo that was itself unjust and unsustainable, but the creation of a new reality that addresses the structural failures that led to the current catastrophe, while entitling Palestinians in Gaza to a future of hope for prosperity. From an inclusive reconstruction perspective, building anew also means refusing to reproduce pre-war inequalities in housing, services, mobility, employment, governance and access to rights.

This Report is intended as a foundational contribution from a Palestinian perspective to a common understanding with international development partners of the challenges ahead. But there are explicit limitations on dimensions of reconstruction for which it does not claim to have definitive answers:

- While a political economy analysis framework is offered, it claims neither to be definitive nor the only angle through which to understand the real-world limitations on the reconstruction process as a whole;

- The Report acknowledges the decisive role that Israeli policies have in shaping the outcomes of the war and its aftermath, but experience shows that the form and/or implementation of such policies can be unpredictable. Hence, the analysis assumes reconstruction will proceed within the framework of UNSCR 2803 which provides for demilitarisation of the Gaza Strip and its transitional administration under the NCAG, a complete Israeli withdrawal from the 60-70% of Gaza over which it retains full military control, and international security forces and guarantees;
- It also assumes that the ultimate outcome of the process should be the realisation of Palestinian national self-determination in the context of the two-state solution, while not ignoring the realities on the ground that are further from that internationally endorsed goal than they have been in 30 years. This entails not only working within current Palestinian political realities as they are, i.e., with political unity still not attained, with geographically and operationally divided governance facing an Israeli government bent on undermining it, and with PA/PLO reform processes still contested internationally and domestically. It also calls for fresh thinking about how Palestinians can best reconsolidate their national project and set the bases for sovereign statehood;
- The Report's focus on what Palestinian ownership and economic empowerment should look like is intended to express a credible professional Palestinian understanding of what the past years have meant and how the future might yet evolve. It is not meant to simply reaffirm what is already known and agreed internationally on Palestine, or on Israel, but to push that understanding closer to the minimum standards of the rights of peoples enjoyed under international law;
- The later gender, disability and inclusion analysis was conducted under a compressed timeframe and while it draws on targeted literature review, structured gap mapping and 13 expert interviews, the planned focus group discussion and validation workshop were not conducted. The inclusive reconstruction findings should therefore be read as targeted, evidence-based and consultation-informed analytical contributions. Further engagement with WROs, WLOs, OPDs, sector specialists, affected communities and Palestinians displaced outside Gaza remains necessary to refine phase-specific benchmarks, test feasibility and translate the analysis into detailed sectoral standards;
- The Report cannot delve into the details of all the issues covered, which may leave a need for further sectoral research and implementation planning by competent Palestinian bodies and their international partners. Hence, this research is intended as an analytical foundation and policy and advocacy tool for a reconstruction process that must be Palestinian-led, rights-based, inclusive, and oriented toward the long-term goal of Palestinian self-determination, economic growth, social justice and sovereignty.

Chapter 1. Gaza Socio-Economic Context and Reconstruction Planning

The illegal Israeli blockade of the Gaza Strip has been in place for almost two decades. The closure and total control of land, territorial waters and airspace by Israel amounts to collective punishment. This chapter stresses the monumental scale, scope and depth of the fallout from the war in the Gaza Strip, unprecedented in Palestinian history and in many comparable contexts, but as seen from Palestinian ground-zero. An understanding of the Palestinian perspective is intended to encourage a commensurate acknowledgement by international partners of the true scale of the devastation they were unable to prevent and the need for a new engagement of the international community with Palestine and its future. This chapter analyses the current disastrous context and urgent intervention priorities, which are further developed within an implementation timeframe (see Annex 4).

1.1 The Multiple Dimensions of Genocide in Gaza

Genocide is defined in the 1948 Convention on the Prevention and Punishment of the Crime of Genocide as any of the following acts committed with intent to destroy, in whole or in part, a national, ethnic, racial or religious group: killing members of the group; causing serious bodily or mental harm to members of the group; deliberately inflicting on the group conditions of life calculated to bring about its physical destruction in whole or in part; imposing measures intended to prevent births within the group; forcibly transferring children of the group to another group.⁷ In light of the acts and methods of warfare employed by Israel (described above), a growing range of actors, including states, UN mechanisms, genocide-prevention bodies, international legal organisations and scholars, have concluded that Israel's conduct—combined with the requisite intent which can be inferred from both the conduct itself and from repeated statements by Israeli officials⁸—in its prosecution of the war in Gaza amounts to genocide.⁹

Given the sheer scale of devastation wrought upon the enclave and documented in the RDNA for the period between October 2023 and October 2025,¹⁰ Israel's conduct also engages a wider field of analysis in genocide studies, development scholarship, urban studies and legal scholarship, where concepts such as domicide, sociocide, reprocide, scholasticide, spatiocide, and ecocide are used to describe interconnected forms, as presented and analysed further below. These terms are not standalone crimes under international law, nor do they replace the legal test for genocide. Rather, deploying such concepts here provides a coherent analytical framework to comprehend the war's impact. For example, they illuminate how the destruction of homes and infrastructure targets not only people's immediate survival and basic needs but also their collective future, social fabric, identity, knowledge transmission, spatial organisation and environmental sustainability – the very capacity to remain rooted as a people.

Different dimensions of destruction must also be read through their gendered, reproductive, care and disabling effects. The destruction of homes, neighbourhoods, hospitals, schools, water systems and social institutions has altered the conditions through which Palestinians

reproduce life, care for one another, recover from injury, maintain bodily dignity and remain socially connected. In Gaza, women experienced the war through the collapse of reproductive healthcare, menstrual dignity, safe childbirth, disability support, rehabilitation, assistive devices, family care, community-based protection and the organisations that sustain daily survival. This has made everyday life increasingly inaccessible for persons with disabilities, older people, pregnant women, children, injured people and care givers.

As of June 2026 some 73,000 Palestinians have been killed by direct violence in Gaza,¹¹ with independent epidemiological research suggesting the true toll may be significantly higher.¹² Women and children constitute around 42.5% of those killed.¹³ This scale of death has altered Gaza's household structures, care arrangements, income sources, legal claims, and social protection needs. The targeting of Palestinian men has also contributed to a sharp rise in women-headed households, with approximately 58,600 households in Gaza now headed by women.¹⁴

More than 173,000 Palestinians have been injured, with tens of thousands requiring complex reconstructive surgery that Gaza's decimated health system is unable to provide.¹⁵ A conservative estimate by WHO indicates that around 24% of injured people have life-changing injuries requiring long-term rehabilitation, of which 25% are children.¹⁶ The pattern of bombardment, attacks on residential buildings and destruction of health and rehabilitation systems has produced mass gendered disabling effects with 70% of injuries concentrated among women and children.¹⁷ Gaza also has the highest number of child amputees per capita in the world.¹⁸ Between 1.7–1.9 million people, nearly Gaza's entire population, remain displaced and more than 60% have totally lost their homes. Furthermore, missing persons and those still under the rubble also create legal, psychological, inheritance, compensation, guardianship and family unification needs that must be reflected in recovery and reconstruction planning.

To comprehend the challenge of reconstruction, it is necessary to move beyond aggregate damage figures, as staggering as they are, and to understand the qualitative nature of the destruction. What has been lost is not simply a collection of buildings and infrastructure systems that can be replaced through engineering and financing; it is an entire social and economic ecosystem built over decades of investment, innovation, and resilience by the people of Gaza.

Reconstruction that addresses only the physical dimension, without reconnecting the social, cultural, environmental, and institutional fabric, will fail to restore the conditions for a functioning society and economy and perpetuate deprivation, inequality and desperation. The same is true of any process that restores infrastructure while leaving unaddressed the gendered and disability-related systems through which people survive. The participants in the Gaza consultations were unanimous in stressing that what is needed is not merely reconstruction but a building process that addresses the totality of what has been lost and creates the conditions for a viable future.

1.1.1. The Destruction of Home and Shelter

Scholars and UN experts have used the term domicide to describe the destruction of homes not only as the destruction of a physical structure, but as the destruction of a place of safety, belonging, memory and social life.¹⁹ This section adopts the concept as an analytical lens, as do the following sections covering the obliteration of societal structures, educational capacity spaces, and the environment. These help to focus attention on how the widespread destruction of homes and shelter in Gaza affects displacement, family life, community continuity and the possibility of return, indeed together providing the granular evidence of genocide.

The housing sector has suffered the most extensive damage of any single sector, with estimated damages of \$18 billion, representing 51% of all physical destruction.²⁰ Over 371,888 housing units have been destroyed or damaged. The systematic targeting of residential areas represents a deliberate destruction of home as an environment, a repository of memory and a foundation of social existence. Entire neighbourhoods have been erased, with complete urban blocks reduced to rubble fields devoid of any recognisable structure. The destruction extends beyond individual buildings to encompass entire residential districts, with their shops, clinics, schools, mosques, and public spaces obliterated.

The significance of domicide extends beyond the material loss of shelter. As in any society, the Palestinian home is the primary locus of family life, social reproduction, and intergenerational transmission of culture and identity. The accumulated investment in a home, not merely its financial cost but the emotional, social, and cultural meanings it embodies, cannot be captured by replacement cost estimates. This domicide represents a devastating blow to the sense of permanence, safety and security that home provides.

In Gaza, domicide also destroys the private and adapted spaces through which care, bodily dignity and disability-related autonomy are organised. Destruction of the home forces intimate and care-related functions into overcrowded shelters, tents, schools, public, open and unsafe spaces.²¹ Shelters designed for 2,000 people were, in some cases, hosting around 20,000 people, with approximately 650 people sharing one toilet.²² Previously self-sufficient elderly people in equipped homes are now entirely dependent on caregivers while displaced, while women and girls face a severe lack of sanitary pads and are forced to use unsafe alternatives.

For persons with disabilities, home loss also means loss of adapted routines, familiar layout, nearby support networks, assistive devices, accessible bathing and toilet arrangements, and safe access to services. An estimated 83% of persons with disabilities in Gaza were forced to abandon their assistive devices, leaving them trapped in their tents.²³ Consequently, they became fully reliant on family members, primarily women, to navigate their daily survival, amidst fear from their caregivers of further deterioration of their conditions in un-adapted shelters. The challenge of housing reconstruction is therefore multidimensional, with each dimension requiring specific interventions, institutional arrangements, and financing mechanisms that are largely anticipated in available Palestinian and international plans (see Chapter 6).

- Before being able to build anew, the immediate need must be addressed for temporary shelter for up to 1.9 million displaced persons in conditions that respect human dignity and provide adequate protection and community spaces. Temporary shelter communities must include safe and accessible water, sanitation and hygiene (WASH), privacy for women and girls, lighting, protection, referral information, disability-accessible routes, adapted toilets and bathing facilities, space for breast-feeding and childcare, safe access for older persons and injured people and mechanisms to identify and support women-headed households, persons with disabilities, caregivers and households that lost documents and assistive devices.²⁴ Such arrangements must remain temporary, voluntary and rights-based, and must not become a mechanism for containment, further displacement, or a substitute for return, recovery and reconstruction;
- A short-term priority is rehabilitating partially damaged structures that can be made habitable more quickly and at lower cost than new construction. The rehabilitation of partially damaged homes should prioritise households with high protection, accessibility and care needs, including women-headed households, households with injured members, persons with disabilities, older persons, and families caring for children and adults with chronic illness;²⁵
- There is a medium-term task of large-scale housing construction to replace the hundreds of thousands of destroyed units. Large-scale housing construction should incorporate universal design from the outset, including accessible entrances, bathrooms, kitchens, circulation space, proximity to health and rehabilitation services, safe WASH, and layouts that allow care arrangements to function without isolating women, elderly or persons with disabilities;²⁶
- A long-term challenge is developing housing policies, financing mechanisms, and construction capacities that can sustain housing provision for a growing population. Long-term housing policies must also address gendered and disability related housing, land, and property risks, including lost documentation, women's inheritance and compensation claims, widows' access to assistance, renters' exclusion, risks of male relatives controlling compensation, and the need for legal aid and accessible grievance mechanisms.

Consultations with Gaza stakeholders emphasised that the rehabilitation of partially damaged buildings should be given priority as it represents the fastest route to restoring habitable space, and that the transition from emergency to transitional to permanent housing must be planned as a coherent sequence within an all-Gaza-all-Palestine spatial vision, rather than managed as disconnected interventions.

1.1.2. The Collapse of Social Fabric

The concept of sociocide, which has been used by some academics to understand the destruction of the social fabric of a society, captures the dismantling of the networks, institutions, and relationships that constitute community life.²⁷

In Gaza, sociocide has been accomplished through the repeated forced displacement of the entire population, the destruction of communal institutions, the killing of community leaders and professionals, the disruption of family and neighbourhood networks, and the creation of conditions of extreme deprivation that corrode social solidarity and trust.

The repeated displacement of as many as 1.9 million people has shattered the neighbourhood-based social structures that characterised the Gaza Strip.²⁸ Extended families that lived in proximity and provided mutual support have been scattered across displacement sites. Professional networks, trade associations, cultural groups, sports clubs and religious communities have been disrupted or destroyed. The destruction of mosques, churches, community centres, libraries, cultural institutions and recreational facilities has eliminated the physical spaces in which social life was conducted. The killing of journalists, academics, healthcare & humanitarian workers, engineers, lawyers, religious leaders, and other professionals deprives society of the leadership and expertise required for recovery, compounding the broader sociocide.

Sociocide also operates through the deliberate, systemic exhaustion of the people and the local organisations that reproduce social life under crisis. As the genocide systemically dismantled formal public systems, including schools, the judiciary, police and municipal networks, and the healthcare sector, the massive burden of these collapsed institutions was forcibly transferred onto households and local civil society. Women, caregivers, teachers, healthcare workers, WLOs/WROs, OPDs, and community responders have been forced to absorb these critical public functions.²⁹ For example, Oxfam's latest care research finds most women spend 8 to 12 hours a day – some up to 16 – on unpaid care: queuing from 5am to fill 20 litres of water, cooking single meals for hours over firewood or burning rubbish, and nursing the injured.³⁰

Furthermore, infrastructural violence made caring for children, the elderly, people with chronic illnesses, and persons with disabilities exponentially more difficult. This profound, engineered exhaustion erodes Palestinian community endurance, threatening its social solidarity and familial cohesion needed to sustain community life.

The social consequences will take generations to address. Post-traumatic stress disorder, depression, anxiety, and other psychological conditions affect the vast majority of the population, with children particularly vulnerable to long-term developmental impacts. The disruption of family structures, the loss of breadwinners and the creation of large numbers of orphans and unaccompanied minors have created hitherto unknown social challenges. The erosion of social trust, between individuals, between communities, and between citizens and institutions, undermines the collective action required for reconstruction.

The Gaza consultations participants emphasised that reconstruction must address the social dimension from the outset, not treat it as a secondary consequence that will resolve itself once physical infrastructure is rebuilt. The concept of social reconstruction and its operational dimensions must be further developed and placed at the centre of reconstruction programming, alongside and integrated with physical, economic, and institutional reconstruction. This should include resourcing those actors who have sustained community protection and care under conditions of collapse such as WROs/WLOs and OPDs and who continue to be fundamental social infrastructure actors despite being chronically underfunded.

1.1.3. Targeting of Knowledge and Education

The systematic and deliberate erasure of educational infrastructure and capacity has been described by scholars as scholasticide.³¹ Nearly all schools in Gaza have been destroyed or damaged, and universities that served as centres of research and public life have been levelled.³² Thousands of teachers, professors, and researchers have been killed. Hundreds of thousands of students at every level, from pre-school to postgraduate, have had their education interrupted for three years, with profound consequences for their development and Palestinian human capital in general. This disruption has been particularly acute for children with disabilities enrolled in schools as they were stripped away from crucial adapted supports, and accessible physical environments. This eradicates daily routines, psychosocial safety, peer networks, school-based referral systems, and the vital care relief that schools provide for households.

When schools are destroyed, the monumental burdens of informal learning are pushed directly back into households. This invisible labour falls almost entirely onto women and girls and informal community initiatives. Mothers and sisters are thrust into the role of primary educators under impossible conditions, frequently inducing profound feelings of anxiety, inadequacy and guilt over their children's disrupted development and futures. Prolonged education disruption uniquely endangers girls, sharply increasing their risks of early and forced marriage³³ as families are forced to resort to negative coping mechanisms in the face of poverty, insecurity and GBV.³⁴ Historical data shows that when deprived of schooling, girls are frequently forced to assume unpaid caregiving roles for injured family members and assist with exhausting domestic care work.³⁵ This effectively entrenches traditional gender roles, reduces peer support networks and forecloses future economic participation and agency.

The destruction of educational infrastructure in which Gaza had heavily invested in past decades, represents a loss far greater than its replacement cost. Libraries containing rare collections, laboratories equipped for research, archives documenting institutional political and community history, and the accumulated institutional knowledge embedded in organisations and their personnel have been destroyed. The loss is intellectual and cultural, representing the erasure of a knowledge infrastructure built over decades. The obliteration of the education sector represents a massive loss of formal employment and economic independence for women, who previously constituted the majority of Gaza's teaching workforce. Without urgent investment, an entire demographic cohort (aged 5–20) risks being lost to educational deprivation, with consequences for economic productivity, social cohesion, civic participation and capacity for self-governance that will extend for decades.

The reconstruction of the education system must proceed on multiple tracks simultaneously and over time, as identified in stakeholder consultations:

- In the immediate term, temporary and mobile educational facilities must explicitly mandate universal design and physical accessibility standards from the outset. Furthermore, safe gender-segregated spaces are also essential to protect girls with disabilities from heightened risk of gender-based violence (GBV) and harassment they face in mixed-gender and inaccessible environments;

- Transitional education modalities and accelerated learning programmes must incorporate adapted materials such as Braille, sign language interpretation, and voice-based options.
- Psychosocial support for traumatised students and teachers is required to begin addressing the educational backlog. A trauma-informed approach is needed for children with cognitive, sensory, and psychosocial disabilities.
- In the medium term, it is critical to prioritise: the systematic rehabilitation and reconstruction of school buildings that adhere to accessibility standards to facilitate the reintegration of thousands of children with life-changing injuries in the education sector; the retraining and recruitment of teachers and the renewal of curricula and educational materials; training in new skills and jobs related to the relief and reconstruction effort;
- In the long term, the education system should be reconstructed to higher standards than those that existed before the war, incorporating modern pedagogical approaches, accessible digital learning technologies, inclusive education practices, and enhanced vocational and technical education programmes which are disability-inclusive, gender responsive, and directly connected to viable labour market demands, including those operated by UNRWA, linked to the skills requirements of economic reconstruction and development.

1.1.4. Obliterating Space and Place

Spatiocide has been suggested as a concept to comprehend the destruction of spatial organisation, and operates at a different analytical level from domicile.³⁶ Where domicile refers to the destruction of individual homes, spatioicide refers to the erasure of the geographic logic that connects homes, streets, markets, public spaces, and infrastructure into a functioning urban environment. In Gaza, the destruction has not merely damaged individual buildings within an otherwise intact urban fabric; it has obliterated entire spaces, erasing streets, public squares, marketplaces, pathways, and the spatial references through which communities oriented themselves.

Spatiocide is profoundly gendered and disabling, functioning as a structural multiplier of risk that weaponises the built environment against the most vulnerable. For women and girls, the loss of safe, proximate routes to water points, food distribution, and clinics severely exacerbates time poverty and physical exhaustion. The spatial reconfiguration of basic survival, such as women having to navigate unlit or unpaved routes to shared toilets at night, creates acute protection risks.³⁷ For persons with disabilities, older persons, newly injured and their caregivers, the physical landscape is unusable and dangerous.

The significance of spatioicide for reconstruction is twofold. First, it means that reconstruction cannot proceed by simply rebuilding structures on their original sites.

- The entire spatial framework, including streets, utility networks, public spaces, and the relationships between them, must be reenvisioned before being reconstructed. Reenvisioning means prioritising the proximity of residential areas to accessible healthcare, childcare, schools, markets and safe WASH facilities to actively reduce time poverty;
- This requires spatial planning on a scale and complexity that goes beyond routine urban development or recreating the arbitrary largely unplanned urban and rural areas of pre-war Gaza. That in turn requires the integration of technical expertise with community knowledge and participation, that centres WLOs and OPDs as technical experts and co-designers.

Second, the erasure of existing spatial structures creates a vulnerability and high popular sensitivity to externally imposed spatial reorganisation. When the existing layout of a neighbourhood has been completely erased, the temptation to impose a new layout designed according to external criteria, whether efficiency, security, aesthetic preference or the requirements of investment schemes, is powerful. Several of the reconstruction plans analysed further below embody precisely this logic of the blank slate, treating the destruction as an opportunity to redesign Gaza according to visions that may serve interests other than those of the forcibly displaced residents. For PwDs, and women, privatised and externally driven spatial reorganisation threatens to permanently lock them out of the economic recovery by ignoring their needs for affordable, accessible housing and communal care spaces.

One indigenous Palestinian (non-governmental) response to this threat is exemplified by the Gaza Phoenix Initiative (also examined below), which explicitly rejects the blank slate approach and insists that reconstruction must respect and rebuild upon the existing spatial, social, and cultural patterns of Gazan neighbourhoods.³⁸ The initiative emphasises the importance of community participation in spatial planning, preservation of neighbourhood identity, and the use of local architectural knowledge and traditions. The PA national spatial master-plan and Gaza reconstruction planning acknowledge similar principles and sensitivities.

- Such a community-participatory approach to spatial planning should inform the reconstruction process at every level, ensuring that spatial decisions reflect the needs and preferences of the communities that will inhabit the newly built environment rather than the visions of external planners, investors, or political actors. An inclusive spatial reconstruction would mandate strict adherence to universal design standards across all housing, schools and public buildings, institutionalised women's safety and mandatory accessibility and gender audits to guarantee that the rebuilt environment actively dismantles structural exclusion.

1.1.5. Environmental Devastation

The environmental dimension of the destruction has received insufficient attention notwithstanding its significance for both immediate public health and long-term sustainability. Gaza's fragile environment, stressed by decades of blockade, overcrowding, and inadequate infrastructure, has suffered catastrophic damage since 2023. The destruction encompasses every dimension of the environmental system.

Water and sanitation infrastructure has been comprehensively destroyed, with damages estimated at billions of dollars.³⁹ The coastal aquifer, Gaza's primary source of fresh water, was already 95% depleted and heavily contaminated with nitrates and chlorides before the war.⁴⁰ The destruction of pumping stations, treatment plants, and distribution networks has further degraded water quality and availability, creating conditions for waterborne disease outbreaks that threaten the entire population. The consumption of high saline water poses immediate, life-threatening complications for pregnant women, infants, and individuals suffering from kidney diseases, precipitating severe urological and gastrointestinal failures. Sewage treatment facilities have been destroyed, resulting in the discharge of hundreds of thousands of cubic metres of untreated wastewater daily into the environment and the Mediterranean Sea, creating both a public health emergency and an ecological catastrophe with consequences extending well beyond Gaza's borders.⁴¹

The sewage contamination has led to the re-emergence of eradicated diseases such as Polio virus. Furthermore, lack of waste management resulted in proliferation of rodents and skin diseases. Women, as primary caregivers for the sick, are placed directly at the epicentre of this bio-hazard, while women and children accompanying patients constitute the vast majority of those contracting Hepatitis A.⁴²

Scarce and carefully cultivated agricultural land has been systematically destroyed, including orchards that took decades to establish, greenhouse complexes, irrigation systems and topsoil. The use of munitions in agricultural areas has contaminated soil with heavy metals and explosive residues, rendering much land unsuitable for cultivation without costly and time-consuming remediation. The destruction of Gaza's fishing fleet and port infrastructure has eliminated another vital source of food production and livelihoods for thousands of families, not to mention an essential part of every Gazan's usual nutrition.

The rubble itself presents an enormous environmental challenge. Most recent estimates are that over 66 million tonnes must be cleared before reconstruction can proceed.⁴³ For people with disability, rubble-induced environmental degradation means total confinement as they are unable to navigate the hostile topography. This debris is contaminated with unexploded ordnance, which poses lethal dangers to clearance workers and communities; with asbestos and other hazardous building materials that release toxic fibres when disturbed; with sewage, medical waste, and industrial chemicals; and, tragically, with the human remains of an estimated 8,000-11,000 Palestinians that must be recovered and treated with dignity.⁴⁴ The management of this debris, its clearance, sorting, decontamination, and disposal or recycling, is a prerequisite for reconstruction that will itself require years of work and significant resources.

Environmental rehabilitation must be integrated into reconstruction planning from the outset, not treated as a secondary concern, though effective interventions will take a long time to materialise given the range of more immediate life-threatening risks.⁴⁵ These include, as confirmed by research and stakeholder consultations:

- Rehabilitation of water and sanitation systems to higher standards, explicitly universal design, accessible, and gender-responsive, than existed before;
- Remediation of contaminated land;

- Restoration of agricultural capacity with attention to sustainable water management that also ensures female farmers and workers have equitable access to rehabilitated land, seeds, and sustainable irrigation;
- Development of waste management systems adequate for reconstruction and long-term needs;
- Incorporation of environmental sustainability principles into the design of all new infrastructure. For example, renewable energy directly reduces women's time poverty freeing their time for economic participation and recovery.

In the more immediate term, rubble removal entails consideration of several essential dimensions at once:

- Identifying the feasible/available sites for rubble collection around the Strip;
- Intensifying near-term rubble removal and recycling capacities and activities, including small and medium-scale projects;
- Ensuring that private and public property rights are respected and that the sites do not pose environmental hazards;
- Identifying possible local uses (construction, paving) of recycled rubble and making raw materials available cost free to local authorities or private contractors;
- Studying options for re-use of "cleaned" rubble for land reclamation/landfill projects along the coastal areas suitable for future construction, including a commercial port area and fishing port.

1.1.6. Reproductive Violence and Care Destruction

The above five dimensions need to be read alongside what may be termed "reprocide", the deliberate targeting of women's reproductive capacities to eliminate the Palestinian entity,⁴⁶ and destruction of care systems. In Gaza, the assault on the conditions of life has also taken place through the collapse of systems that allow pregnancy, birth, menstruation, breast-feeding, childcare, disability support, chronic care and recovery from injury to occur safely and with dignity.⁴⁷ The destruction of infrastructure also resulted in survival labour where women endure exhausting manual laundry and hazardous food preparation over toxic fires, resulting in severe physical and emotional burnout.⁴⁸

The reproductive dimension is visible in the destruction and degradation of sexual and reproductive health and rights (SRHR) services, maternity care, neonatal care, menstrual health, fertility care and family planning. Shortly after Israel's military assault began, 180 births were occurring daily at a time when pregnant women faced severe challenges accessing safe delivery, postpartum care and essential medicines.⁴⁹

An estimated 15% faced high-risk complications that became impossible to treat, while the intense psychological trauma from exposure to bombing resulted in a 300% increase in miscarriages and a sharp rise in premature births.⁵⁰ Furthermore, access to emergency newborn care has dropped by 70%, while 40% of pregnant and breastfeeding women are severely malnourished.⁵¹

Women are frequently forced to undergo caesarean sections and emergency interventions without sterilisation, anaesthesia or painkillers.⁵² Due to severe overcrowding and lack of resources, mothers are often discharged within three hours of delivery forcing them to recover in unhygienic tents. Doctors have been forced to perform mass hysterectomies to save women's lives from postpartum bleeding, permanently stripping them of their reproductive futures.⁵³ Furthermore, targeted attacks on health facilities have devastated neonatal and fertility care.

Reproductive destruction is also produced through shelter and WASH collapse. Menstrual hygiene requires water, privacy, sanitary products, disposal options, safe toilets and bathing facilities. The sheer scarcity and exorbitant cost of sanitary products at the beginning of Israel's military assault forced women to resort to unsafe alternatives leading to severe reproductive and urinary tract infections.⁵⁴ Women with disabilities in Gaza faced specific SRHR barriers including cost, difficulty reaching providers, lack of information, privacy concerns, stigma, absence of female or disability-sensitive staff, shared sanitation facilities and mobility barriers when accessing toilets and washing areas.

The destruction of care work structures is the parallel social process to infrastructural violence. As infrastructure is destroyed, paid and unpaid care work is displaced into households and communities, which are forced to absorb the shock of the genocide, with women and girls bearing the overwhelming burden. Women are exposed to respiratory issues when food preparation processes are dependent on burning firewood, rubbish and toxic plastics.⁵⁵ Furthermore, the relational and physical demands of caregiving have become more arduous and dangerous, with caregivers forced to carry family members with disabilities to inaccessible WASH facilities amid severe intergenerational overcrowding, unpaved terrain and profound insecurity.

The destruction of care structures and the emergence of new types of unpaid care work have profound economic and political implications. Combined they severely reduce women's ability to participate in paid work, reconstruction jobs, consultations, leadership, and community decision-making. As women are perpetually exhausted and consumed by daily survival, their time poverty operates as a structural barrier to their inclusion in local committees or political spheres. By shifting the cost of care system destruction onto unpaid care work, international and state actors risk engineering a post-war disaster capitalism, where reconstruction appears cheaper than it really is because the physical and emotional toll of care is completely unremunerated and unrecognised.

A reconstruction strategy should:

- Restructure the care economy by restoring labour-saving infrastructure to eliminate the "primitive accumulation" of women's time;

- Budget for childcare, rehabilitation, assistive devices, caregiver respite, SRHR, accessible WASH, psychosocial support and WLO/WRO/OPD service continuity to prevent reliance on women's unpaid care as an invisible and exploitative subsidy;
- Integrate feminist humanitarian leadership as part of reconstruction planning to avoid extractive, top-down infrastructure projects based upon traditional reconstruction models;
- Emphasise, during the early stages of reconstruction, the importance of deploying mobile care-related facilities such as mobile rehabilitation and community based support to ensure access and reachability;
- Support, through direct, flexible and unconditional financing and decision making authority for WRO/WLOs and OPDs. This is a fundamental requirement for a just, equitable and sustainable reconstruction process.

1.1.7. The Compound Effect: Interconnected Dimensions of Destruction

The six dimensions of destruction analysed above constitute interconnected aspects to better explain the impacts of the genocidal acts of war in Gaza and the all-out assault on the conditions of Palestinian life. They show that the threat of genocide entails not only the destruction of human life and physical assets, but also the destruction of the foundations that make collective life possible.

Housing destruction displaces families, removes privacy, assistive devices, documents and care arrangements, and disrupts social networks. This, in turn, undermines community-based education, informal childcare and the spatial organisation of neighbourhoods. WASH destruction increases disease risk while undermining menstrual health, pregnancy, disability access and basic dignity. Health system collapse transfers rehabilitation, chronic care and psychosocial support into households, with the heaviest burden falling on women and girls. Education destruction interrupts learning, shifts childcare and informal education back onto families and deepens exclusion for children with disabilities. Spatial destruction turns movement into a daily protection and accessibility challenge, while environmental destruction intensifies disease, hunger, water insecurity and unpaid care work as displaced populations concentrate in areas without adequate services. An additional dimension of complexity is the effective decommissioning of the Gaza economy and social protection system, analysed further below.

Each dimension compounds the others, creating cascading effects that are far greater than the sum of their individual impacts, and inherently difficult to measure by the standard metrics. Such layered destruction has profound implications for reconstruction planning. A sectoral approach that addresses, for example, housing separately from social cohesion, education separately from spatial planning, or environmental rehabilitation separately from economic recovery will fail to capture and address the compound effects of the destruction. Rather, a successful reconstruction strategy would recognise the interconnections between sectors and dimensions and design interventions to address multiple needs simultaneously. Furthermore, inclusive reconstruction must restore the conditions for care, bodily dignity, disability access, reproductive health and social protection.

Temporary shelter communities, for example, should be designed not merely to provide shelter over several years, but to help restore neighbourhood social structures, incorporate educational and health facilities, reflect community identity and spatial patterns, and meet environmental sustainability standards. Such arrangements must remain temporary, voluntary and rights-based, and must not become a mechanism for containment, displacement, or a substitute for return, recovery and reconstruction. Infrastructure reconstruction projects should be designed to create employment and local capacity and to strengthen community organisation. This integrated approach is more complex to design and implement than a sectoral approach, but it is more likely to achieve sustainable outcomes.

Consultations with Gaza stakeholders emphasised repeatedly the importance of this integrated perspective. Participants stressed that reconstruction cannot succeed if it is reduced to a series of disconnected projects managed by different agencies according to different priorities and timelines. All agree that what is needed is a coherent vision that addresses the totality of what has been lost and that designs the reconstruction process as a comprehensive effort to rebuild buildings and infrastructure, communities, livelihoods, institutions, knowledge and the conditions for a dignified and productive life. This vision, which the participants described as "building anew" (رامع), rather than reconstruction, must be Palestinian in vision, leadership and implementation.

1.2 The Scale of Sectoral Damages, Losses, and Needs

The RDNA of April 2026 provides the most authoritative and comprehensive assessment to date of the material consequences of the war, and the following sections present its numbers and findings. Total physical damages are estimated at \$35.2 billion and economic losses at \$22.7 billion, bringing total estimated costs to \$57.9 billion. Recovery and reconstruction needs are estimated to require \$71.4 billion over the next decade. These figures merit disaggregation to understand both the magnitude and the sectoral distribution of the challenge.

In terms of physical damages, housing leads at \$18 billion or 51% of total damages, reflecting the mass destruction of residential areas across all five governorates. This is made even more significant by the fact that homes represent the primary site where women, girls, older people and persons with disabilities reproduce daily life. Commerce and industry follow at \$6.35 billion or 18%, reflecting the devastation of the productive base of the economy. Transport infrastructure has suffered \$3.2 billion in damages or 9% of the total. Water and sanitation, education, health, energy, agriculture, municipal services, information and communications technology, cultural heritage, and governance infrastructure have each suffered damages in the hundreds of millions to billions of dollars. Each sector presents its own distinct reconstruction challenges requiring specialised expertise and financing instruments, and tailored implementation. From a feminist lens, these destroyed assets need to be understood by what they make possible, such as bodily privacy, mobility, food production, income generation, protection, caregiving and community survival.

The comparison between the Interim RDNA of February 2025 and that of April 2026 reveals the pace and accumulation of destruction. The Interim Rapid Damage and Needs Assessment (IRDNA), based on the first 15 months of conflict data, estimated total recovery and reconstruction needs at \$53.2 billion.⁵⁶ The RDNA, covering 24 months, estimates needs at \$71.4 billion, a 34% increase that reflects both the continuation of military operations during 2025 and the availability of more ground-verified assessment data following the ceasefire that revealed damage more extensive than remote sensing alone had detected. It also reflects the deepening visibility of needs that are often underestimated in early technical assessments, including GBV risks, disability rehabilitation, assistive devices, psychological support, maternal and reproductive health, accessible shelters, and unpaid care burden. The past six months of hostilities will have further added to the ultimate cost of this war, yet to be calculated.

The economic losses figure of \$22.7 billion captures the macro estimates of foregone output, income, and public revenue resulting from the destruction of productive capacity, the disruption of economic activity, and the displacement of the labour force. Gaza's economy contracted by 84% during the conflict, a collapse unparalleled in modern economic history, and one from which it has yet to recover. The productive base of the economy (factories, workshops, commercial establishments, agricultural holdings, and service enterprises) has been virtually eliminated. The financial system has been severely disrupted, with banking infrastructure destroyed, currency management chaotic, and the normal channels for domestic and international financial transactions interrupted. This macroeconomic collapse must be also understood through its effects at the household level. With incomes, markets, banks and services destroyed, responsibility for securing food, water, medicine, child and elder care, disability support and protection is displaced into unpaid and invisible survival care labour, borne disproportionately by women and girls.

The needs assessment figure of \$71.4 billion represents the estimated total price-tag of recovery and reconstruction over the next decade, encompassing emergency relief, infrastructure rehabilitation, physical reconstruction, economic recovery, institutional rebuilding, and social sector restoration. The RDNA identifies \$26.3 billion as required in the first 18 months alone to restore essential services, rebuild critical infrastructure, and support economic recovery. This front-loading of needs reflects the urgency of addressing humanitarian requirements, restoring basic services, and creating the enabling conditions for subsequent phases of reconstruction.

While the April 2026 RDNA is stronger than the February 2025 IRDNA in integrating gender and disability concerns, both documents remain shaped by a technocratic damage and needs methodology that captures sectoral destruction more systematically than it captures the gendered and disability-related redistribution of survival cost. For example, the April 2026 RDNA makes more visible the impact of displacement, service collapse, GBV risks, unpaid care, maternal health deterioration, disability, rehabilitation needs and assistive device loss. Yet its data remains unevenly disaggregated, and gender and disability are still treated as cross-cutting vulnerabilities rather than as organising principles of reconstruction financing, governance, and accountability.

1.3 Human Development Catastrophe

The April 2026 RDNA concludes, in line with other international sources, that the scale and extent of deprivation across living conditions, livelihoods and income, food security, gender equality, and social inclusion have pushed back human development in the Gaza Strip by as much as seven decades.⁵⁷ This striking metric reflects the comprehensive reversal of decades of investment in health, education, infrastructure, and institutional capacity into a single measure of developmental regression that conveys the magnitude of the catastrophe with devastating clarity. The scale of the setbacks in human development and economic product have been analysed in reports by several international agencies, including UNCTAD, the World Bank and UNESCWA.⁵⁸ The process diagnosed some 20 years ago by Sara Roy of "de-development" of Gaza Strip has in these years accelerated with a vengeance.⁵⁹

The RDNA's own evidence shows that the human development catastrophe is deeply gendered. Thus, the destruction of Gaza's infrastructure has been absorbed through women's and girls' time, bodies and labour. Additionally, disability is central in understanding the consequences on human development. With over 41,000 people living with genocide-linked disabilities, and 62% of rehabilitation facilities rendered non-functional by war damage, reconstruction must be planned around dramatically changed demographic assumptions.

1.3.1. Health Sector Devastation

The health sector has been devastated on a scale that constitutes a public health emergency with implications extending decades into the future. More than 50% of Gaza's hospitals have been rendered non-functional, and those that remain operational do so with severely limited capacity, equipment, and personnel. The destruction also encompasses primary health clinics, pharmacies, laboratories, medical equipment, medical records systems, blood banks, cold chain facilities, and the logistical infrastructure for the importation and distribution of medical supplies and pharmaceuticals.

The human cost to the health workforce has been staggering. Hundreds of healthcare workers have been killed, and many more have been injured or displaced. The loss of specialised medical professionals, including surgeons, anaesthesiologists, paediatricians, obstetricians, oncologists, and mental health professionals, represents a depletion of human capital that will take years to replenish even under favourable conditions. The training of new medical specialists requires a decade or more, and the institutional infrastructure for medical education in Gaza has itself been destroyed.

The targeting of specialised health workers constitutes the systemic destruction of the human infrastructure needed for reproductive health, rehabilitation, disability support and psychosocial recovery. Prior to the war, within Gaza's economy the health and social work subsectors served as one of the primary avenues for formal female employment.⁶⁰ The absolute collapse of this infrastructure systematically removes these critical economic roles, compounding structural barriers and contributing directly to a catastrophic female unemployment rate of 92%.⁶¹ Consequently, effective post-war reconstruction demands an immediate shift away from short-term emergency trauma response towards a comprehensive restoration of the health ecosystem, specifically targeting long-term rehabilitation, chronic disease management, maternal-newborn care, and disability-inclusive outreach.

Many patients face irreversible consequences, including permanent disability, chronic pain, and reduced life expectancy, due to the inability to access timely surgical care. The health crisis extends far beyond the treatment of war injuries to encompass the collapse of routine healthcare, maternal and child health services, neonatal care, vaccination programmes, management of chronic conditions such as diabetes and cardiovascular disease, nutritional support programmes, and mental health services. The consequences for population health will be severe and enduring, with increased morbidity and mortality from preventable and treatable conditions projected for years to come.

The evolving injury profile fundamentally redefines the parameters of health reconstruction, transforming acute medical trauma into a long-term structural challenge. Complex injuries, including amputations, spinal trauma, and neurological impairments, exceed the scope of a standard clinical caseload, directly dictating future requirements for accessible housing, transport networks, educational systems, and macroeconomic social protection.⁶² Absent systemic investment in rehabilitation, assistive technology, and accessible WASH infrastructure, these physical impairments will institutionalise permanent social and economic exclusion across Gaza.

Simultaneously, the health crisis operates on deeply gendered axes, where the absolute collapse of maternal, neonatal, and reproductive healthcare creates severe, preventable mortality risks. SRHR, emergency obstetric care, and oncological screenings constitute core infrastructural necessities. For women and girls with disabilities, these systemic deficits are compounded by intersectional barriers, specifically financial exclusion, prohibitive transit distances, inaccessible facilities, non-adapted communication frameworks, and the degradation of private sanitation, which effectively sever access to vital care.

Disability-focused evidence also shows that health and rehabilitation services are constrained by cost, distance, availability and safety.⁶³ Many persons with disabilities have had no regular contact with health or rehabilitation services, while families report choosing between medicine, food and transport. When physiotherapy, occupational therapy, speech therapy, prosthetics, audiology, pain management, chronic medications and psychosocial support are interrupted, years of rehabilitation progress can be lost. This shifts the burden of complex care into households, primarily onto women and girls, while leaving persons with disabilities more dependent, isolated and exposed to neglect, abuse and exclusion.

Temporary and mobile health facilities remain a priority during the transitional period, alongside arrangements for the medical evacuation of complex cases that cannot be treated within Gaza's limited remaining capacity.

The longer-term reconstruction of the health sector requires a comprehensive approach encompassing above all:

- Emergency medical capacity;
- Rehabilitation of existing facilities;
- Construction of new facilities to higher standards;
- Training and recruitment of healthcare personnel;

- Establishment of pharmaceutical supply chains;
- Development of health information systems;
- Integration of mental health services into primary care at every level.

To be inclusive, this approach must also include:

- Rehabilitation as a core pillar of health reconstruction, including physiotherapy, occupational therapy, prosthetics, orthotics, speech therapy, audiology, pain management, psychosocial support and community-based rehabilitation;
- Assistive-device replacement, repair and maintenance systems, linked to rehabilitation and user training;
- SRHR-integrated primary care, including maternal and newborn care, family planning, menstrual health, safe pregnancy and childbirth services, cancer screening and specific SRHR access for women and girls with disabilities;
- Disability-inclusive primary healthcare, including physical accessibility, adapted communication, disability screening, referral pathways and staff training;
- Mobile and home-based health and rehabilitation teams that can reach persons with disabilities, older persons, injured people, pregnant women and caregivers in shelters and damaged communities;
- Caregiver support, including training, psychosocial support and respite arrangements where feasible;
- Health information systems that disaggregate by sex, age, disability, injury type, displacement status and location;
- Formal roles for WLOs/WROs, OPDs and rehabilitation organisations in health reconstruction planning, monitoring and feedback systems.

1.3.2. Intersectional Reconstruction Risks and Rights Holders

The war has disproportionately affected women, children, older persons, persons with disabilities, injured people, women-headed households, and households that lost documentation, property, income, assistive devices or access to services. Those are active rights holders, economic agents, and foundational reconstruction constituencies rather than just “vulnerable groups.” Denying them agency structurally destabilises the recovery process, ensuring that reconstruction mechanisms fail to recognise overlapping risks related to legal rights, labour, mobility, and decision-making authority. Sustainable recovery demands a transition from targeted assistance toward absolute structural integration across all governance, financing, design, and accountability frameworks.

The intersection of displacement, structural collapse, and institutional degradation uniquely exposes women and girls to heightened rates of GBV and severe deficits in SRHR. Rather than being confined to the humanitarian phase, these risks directly dictate long-term reconstruction outcomes. Women encounter acute institutional barriers within compensation mechanisms, housing allocations, and asset inheritance due to systemic biases that favour male heads-of-household or rely on formalised land titles and digital registries – documentation that is frequently lost during mass displacement.⁶⁴

Transitioning past gender-sensitive service delivery requires implementing gender-responsive reconstruction systems. This entails institutionalising direct legal aid, dedicated childcare infrastructure, independent financial compensation pathways, and mandatory representation within reconstruction governance.

Children represent a demographic majority of the conflict's casualties and sustain severe long-term liabilities due to the wholesale destruction of educational, developmental, and nutritional infrastructure. Their reconstruction requirements are highly differentiated along intersectional lines:

- **Children with Disabilities:** Face compounding institutional exclusion due to inaccessible shelters, non-adapted pedagogical materials, and the systemic interruption of therapeutic and psychosocial support;⁶⁵
- **Unaccompanied and Injured Children:** Require immediate, integrated protection responses that unify education, physical rehabilitation, and long-term social safety nets;
- **Adolescent Girls:** Face distinct socio-economic vulnerabilities when formal schooling collapses, experiencing sharp increases in unpaid domestic labour, heightened exposure to early marriage pressures⁶⁶, and permanent eviction from future formal labour markets.

Older populations face acute health risks stemming from the unmanaged progression of chronic illnesses and severe physical isolation caused by the destruction of family networks and built environments. Reconstruction frameworks must view older demographics through a care-and-accessibility lens. Digital-first aid registries, centralised distribution nodes, and non-adapted sanitation infrastructure systematically disenfranchise older individuals, particularly older women and those with pre-existing disabilities.⁶⁷ Remedying these systemic exclusions requires age-sensitive universal design, mandatory shelter-based outreach, and direct institutional subsidies to support family-based care structures.

Disability inclusion is an infrastructural imperative, and reconstruction must systematically accommodate both pre-existing disabilities and the massive influx of individuals newly disabled by the genocide. Persons with disabilities face barriers to accessing humanitarian assistance and services, heightened risks in displacement, loss of assistive devices, lack of accessible infrastructure, inaccessible WASH, disrupted rehabilitation, discrimination in aid systems, and limited participation in decisions that affect them. Currently, data indicates that the vast majority of persons with disabilities remain isolated in inaccessible tents or collective shelters lacking adapted WASH facilities, with critical deficits in specialised cash assistance, medications, and rehabilitative care.

Civil society stakeholders emphasise that an equitable, durable recovery and reconstruction depend entirely on executing an accountability-oriented, rights-based agenda. This operational framework requires the immediate implementation of ten core pillars:

- Gender-responsive budgeting: Mandatory application across all phases of planning, resource allocation and implementation;
- Integrated child protection: Institutionalised embedding of protection safeguards directly into shelter, education, health, WASH, social protection and livelihood programmes;
- Universal Accessibility Standards: Binding enforcement of universal design across all rebuilt housing, clinics, roads, schools and digital platforms;
- Prioritised rehabilitative infrastructure: Direct integration of physical rehabilitation, orthotic supply chains, and accessible transit as core budget lines;
- Essential Health continuity: Guaranteed institutional delivery of SRHR, maternal and newborn services, and multi-sectoral GBV referral pathways;
- Targeted social safety nets: Design cash assistance and social protection systems that recognise care burdens, disability-related costs, women-headed households, injury, chronic illness and documentation loss;
- Restorative legal aid: Provision of dedicated legal mechanisms to resolve housing, land, property and inheritance disputes, as well as claims relating to compensation and exclusion from assistance;
- Systemic collection and use of data disaggregated by sex, age, disability, care burdens, injury, displacement status and location;
- Direct, flexible and sustained financing for WLOs/WROs and OPDs, including support for staff safety, wellbeing and duty of care;
- Institutionalised governance roles: guaranteeing meaningful participation of women, youth, persons with disabilities, OPDs, WLOs/WROs, caregivers and other marginalised groups in reconstruction planning, budgeting, implementation, monitoring and decision-making.

1.3.3. Social Cohesion and Psychosocial Recovery

The restoration of social cohesion is perhaps the most profound and least tangible challenge of reconstruction. The social fabric of Gazan society, the networks of family, neighbourhood, professional, and community relationships that constitute social capital, has been torn apart by displacement, loss, and trauma.

The repeated experience of forced displacement, the randomness and indiscriminate nature of the violence, the destruction of communal spaces and institutions, and the conditions of extreme deprivation in displacement camps have eroded the social trust and solidarity that communities need for collective action and mutual support.

From an analytical gender and disability perspective, restoring social cohesion depends entirely on establishing the material pre-conditions for civic participation. True communal solidarity cannot be generated through isolated dialogue or abstract psychosocial programming while structural barriers persist. The continued absence of accessible sanitation, mobility infrastructure, assistive technologies, and secure childcare effectively bars women, caregivers, and persons with disabilities from public life. Consequently, community-based frameworks remain inherently exclusionary if the physical and structural environment prevents marginalised demographics from leaving shelters, accessing municipal spaces, or participating in local decision-making.

The governance model for reconstruction directly determines whether the process repairs or worsens social fragmentation. Top-down, opaque, and exclusionary project management deepens structural grievances, undermining the social fabric required for durable recovery. Conversely, localised, transparent, and decentralised execution transforms physical reconstruction into an engine for social repair, restoring institutional infrastructure while instilling civic purpose.

- To prevent the reproduction of existing inequalities, local participation must be operationalised through strict logistical safeguards rather than assumed;
- Psychosocial recovery demands treating mental health and psychosocial support as a primary budgetary and operational tier, extending from localised peer networks to advanced psychiatric intervention. Crucially, this requires formalising the institutional “duty of care” for local frontline responders, including workers within WROs and OPDs, who deliver services while navigating trauma and resource deprivation. Subsidising staff wellbeing and institutional resilience must be categorised as a core operational cost within international reconstruction partnership, rather than dismissed as secondary administrative overhead.

1.4 Deep and Universal Socio-Economic Deprivation

The socio-economic deprivation facing Gaza's population is universal in scope and extreme in degree. The economy has contracted by 84%, unemployment exceeds 80% in Gaza and approximately 35% in the West Bank, and the vast majority of the population depends on humanitarian assistance for basic survival. No social strata or income group has been untouched.

The pre-war economic situation of Gaza was already characterised by chronic deprivation. The economy was dominated by the services sector at approximately 65%, with industry and agriculture contributing only about 20%, reflecting a structural weakness in the productive base.⁶⁸ Unemployment in Gaza fluctuated between 38 and 45% in the years since the 2014 war, levels without parallel in any other economy and constituting a permanent employment

crisis. Gross Domestic Product (GDP) per capita had stagnated or declined, poverty rates were among the highest in the South West Asia and North Africa (SWANA) region, and the productive base had been progressively eroded by the blockade, military operations, and political division.

The Palestinian private sector position paper documents the extent of pre-war economic distortion in granular detail. Gaza's contribution to Palestinian GDP had declined from approximately 35% before 2006 to approximately 17% by 2022, reflecting the systematic destruction of Gaza's productive capacity.⁶⁹ Gaza's share of Palestinian exports fell from 20% in the early 2000s to 3% by 2018 and effectively zero in recent years. Import data reveal a similarly stark picture: while Gaza's population constitutes 40% of the Palestinian total, its imports constitute only 11% of Palestinian imports, a disparity that starkly illustrates the economic strangulation imposed by the blockade.⁷⁰

Hence, the formal economy has essentially been decommissioned, replaced by informal and survival-oriented economic activities that are insufficient to sustain the population. The banking system has been disrupted, supply chains severed, and the institutional infrastructure of economic governance destroyed. The challenge facing reconstruction is not recovery in any conventional sense, i.e., the restoration of an economy that was functioning, however imperfectly. It is the construction of a new economic reality from near-zero productive capacity.

This macroeconomic collapse directly shifts the burden of societal survival from idled state and market structures onto the household unit. The destruction of physical markets, liquid banking systems, transit networks, and municipal infrastructure forces a reliance on intensive unpaid reproductive labour, disproportionately executed by women and girls. Vital life sustaining activities constitute an invisible, unmonitored economic baseline.

Simultaneously, the economic collapse operates as both a disability producing and a disability excluding mechanism. Destroyed workplaces, a non-adapted transport system and damaged rehabilitation centres systematically bar persons with disabilities from formal labour market entry. Economic reconstruction needs to integrate universal design within workplaces, provide targeted wage subsidies for newly injured populations and institutionalise compensation for disability-associated living costs.

An Emergency Basic Income (EBI) proposal floated in 2024 provided a diagnosis of the scale of deprivation and the need for a comprehensive framework for addressing it. The proposal estimates the cost of universal basic income support at approximately \$3.5 billion, being the minimum resource requirement to sustain the population at subsistence levels during the emergency phase.⁷¹ Since then, UNDP has completed a comprehensive study of the socio-economic, operational and financial feasibility for a potential one-two year EBI programme in a post-war Gaza.

The EBI concept represents an important innovation in the approach to humanitarian assistance, recognising that in conditions where virtually the entire population is deprived, vulnerable and deeply poor, targeted interventions are inadequate and impractical. Universal support can prevent the complete collapse of the social and economic fabric. An inclusive EBI or social protection model should therefore consider disability and care top-ups, accessible registration, and alternatives to digital-only systems.

1.5 The Destruction of the Water Sector in Gaza

1.5.1. Structural Vulnerability and Systematic Destruction

Prior to October 2023, Gaza's water and sanitation systems were already under severe strain. Decades of occupation, blockade, and chronic underinvestment had degraded the Coastal Aquifer, Gaza's sole natural freshwater resource, through over-extraction, seawater intrusion, and nitrate contamination, leaving more than 97% of groundwater unfit for human consumption.⁷² This was not simply a consequence of environmental scarcity, but the result of longstanding asymmetries in access to water resources, infrastructure development, and investment that Palestinian institutions were unable to overcome under conditions of occupation and blockade.⁷³ Despite these constraints, a network of wells, desalination facilities, pumping stations, wastewater treatment plants, and municipal service providers continued to function, sustaining essential environmental services and preserving the institutional foundations upon which future recovery could be built.

Since October 2023, the scale of destruction inflicted on Gaza's water and sanitation systems by Israel's military campaign has been without precedent in the territory's history. The denial of access to water and the destruction of water infrastructure have been characterised by UN experts and humanitarian organisations as the weaponisation of water and the use of thirst against a civilian population.⁷⁴

Water supply networks, wells, reservoirs, desalination facilities, wastewater treatment plants, pumping stations, and solid waste infrastructure have suffered extensive damage, while restrictions on access, chronic fuel shortages, and the disruption of supply chains have compounded physical destruction by rendering operation, maintenance, and repair increasingly difficult.⁷⁵ By mid-2025, approximately 77% of Gaza's WASH infrastructure was located within military zones or areas subject to displacement orders, preventing access by the engineers and technicians required to operate and repair critical systems.⁷⁶ When municipal technicians cannot reach and fix damaged water systems, families are left to act as their own utility providers. Finding water, carrying heavy containers, filtering it, and dealing with waste suddenly becomes heavy, unpaid domestic work. Collecting water has become one of the most dangerous and gruelling daily struggles for women and girls.⁷⁷

As of April 2026, Gaza's total water production stood at approximately 130,000 m³ per day across all available sources, including groundwater wells, desalination facilities, and imported water supplies, compared to a pre-war production capacity exceeding 354,000 m³ per day, signifying a reduction of more than 60%.⁷⁸ The sector has become increasingly dependent on desalination and imported water as groundwater production and distribution systems continue to deteriorate.⁷⁹ Operational seawater and brackish water desalination facilities produced approximately 31,000 m³ per day of drinking water; however, production remained constrained by shortages of treatment chemicals, replacement membranes, electricity, and maintenance materials.⁸⁰ This structural transition to a highly decentralised, trucked, and commodified water regime means that access is strictly mediated by physical capacity, socio-economic capital, and geographic mobility. This operational framework systematically disenfranchises pregnant women, injured individuals, older populations, and persons with disabilities who cannot physically access or navigate remote distribution nodes.

The loss of operational capacity is particularly acute in wastewater management. All six wastewater treatment plants remain non-operational, while only approximately 30% of sewage pumping systems were functioning as of April 2026. As a result, untreated wastewater, estimated at approximately 40,000 m³ per day, continues to discharge into the environment, contaminating soils, groundwater, coastal ecosystems, and agricultural lands.⁸¹ The war destroyed not only infrastructure, but the institutional architecture through which Palestinians exercised stewardship over the most fundamental resource necessary to sustain life. The destruction of water systems therefore extends beyond physical assets to encompass the environmental and institutional foundations upon which public health, productive activity, and future recovery depend.

1.5.2. Consequences for Human Life and Health

The human consequences have been catastrophic and cumulative. During the first quarter of 2026, approximately 1.5 million people relied on trucked drinking water, while 82% of households remained water insecure and up to 70% were unable to consistently access even six litres of water per person per day.⁸² More than 77% of households relied on water trucked under unsafe and overcrowded conditions, while only 15% of stored water contained adequate residual chlorine.⁸³

These aggregate statistics conceal deeply gendered and body-specific survival thresholds. Lactating and pregnant women require significantly elevated volumetric water intake to avert severe medical complications, while infants, geriatric populations, and individuals navigating chronic renal or diabetic conditions face acute survival risks under systemic contamination. According to UN Women assessments, 1.1 million women and girls require immediate access to safe water, including over 540,000 individuals of reproductive age needing specialised hygiene and dignity resources, while 690,000 face severe privacy deficits for menstrual hygiene management.⁸⁴ This converts water scarcity into a compounding reproductive health and protection emergency.

The collapse of sanitation has been equally severe. Approximately 57% of households reported exposure to sewage or faecal matter within ten metres of their homes, 21% relied on buckets for excreta disposal, and no residents had access to safely managed sanitation services.⁸⁵ As noted above, approximately 40,000 m³ of untreated wastewater is discharged per day, with serious and long-term consequences for both the environment and public health.⁸⁶ For persons with disabilities, non-adapted, unlit, and debris-blocked latrines impose absolute physical barriers, forcing a heavy reliance on physical carriage by caregivers, which vastly increases the risk of joint injury, cross-contamination, and profound loss of personal autonomy.

The public health consequences are already visible and continue to intensify. Acute watery diarrhoea accounted for approximately 30% of reported morbidity throughout 2025 and featured in as much as 44% of medical consultations during some reporting periods.⁸⁷ Hepatitis A, skin diseases, and ectoparasitic infestations have all increased significantly.⁸⁸ The destruction of laboratories and restrictions on the entry of testing equipment have severely constrained Gaza's ability to monitor water quality and environmental contamination, increasing risks to civilian populations already facing extreme vulnerability.⁸⁹

1.5.3. Water Sector Reconstruction Imperatives

Reconstruction of Gaza's water and sanitation sector must be guided by the Palestinian Water Authority (PWA) priorities and grounded in the principles of water security, environmental sustainability, climate resilience and Palestinian institutional stewardship. Recovery efforts should not seek merely to restore pre-war infrastructure, but to rebuild a more resilient, sustainable, and effectively governed water sector capable of meeting future needs.⁹⁰ Operationalising these principles requires the absolute integration of gender-responsive and disability-inclusive water governance, rejecting tokenistic inclusions of vulnerable demographics. This structural pivot requires incorporating WROs and OPDs as co-designers and accountability leads within the governance architecture.

Immediate reconstruction priorities should include restoring minimum drinking water supply; rehabilitating critical wells, pumping stations, and strategic distribution networks; re-establishing water quality monitoring and disease surveillance systems; and restoring functional sanitation services in the areas of highest need, as these constitute foundational preconditions for every other element of Phase 1 stabilisation.⁹¹ Phase 1 stabilisation must enforce strict safety and accessibility standards. Ultimately, success cannot be measured by water volume alone; it must track distance, wait times, and safety, prioritising water points next to shelters, clinics, and female-headed households to relieve caregivers from carrying heavy containers over dangerous paths.

Subsequent investment should focus on the full rehabilitation of municipal water and wastewater infrastructure, expansion of desalination capacity, development of integrated stormwater management systems, and the establishment of safe wastewater reuse schemes to support agricultural recovery.⁹² Throughout the conflict, fuel shortages and electricity disruptions repeatedly constrained water production, desalination, and wastewater treatment, demonstrating the close interdependence between water and energy systems.⁹³ Reliable energy infrastructure must therefore form an integral part of these investments to ensure the long-term sustainability and resilience of water services.

Over the longer term, sustainable water security requires rehabilitation of the Coastal Aquifer, diversification of water sources through desalination and water reuse, integrated water resources management, climate-resilient infrastructure, and the restoration and strengthening of Palestinian water governance institutions.⁹⁴ The financing must be predictable, long-term, and scaled to the full extent of the damage. The World Bank estimates water and sanitation needs at hundreds of millions of dollars during the initial recovery period alone, however, these estimates should be regarded as a minimum requirement, as the full scale of recovery and reconstruction needs is likely to exceed current assessments.⁹⁵

1.6 Economic Dysfunction: Markets, Supply Chains, Currency, Labour

The functioning of any economy requires a set of institutional, physical, and logistical prerequisites: markets where goods and services are exchanged, supply chains through which materials and products flow, a financial system that intermediates savings and investment, a labour force with the skills and mobility to fill productive roles and logistics infrastructure that enables the physical movement of goods and people.

In Gaza, all of these economic functions have been comprehensively destroyed or severely disrupted.⁹⁶ Furthermore, non-market functions, of social reproduction, were also reconfigured including unpaid and underpaid care work, household provisioning, and community-based assistance.

Physical markets, the marketplaces, shops, warehouses, and commercial districts through which retail and wholesale trade was conducted, have been largely destroyed. Broader market mechanisms, including price formation, quality standards, competition, and consumer protection, have been disrupted by scarcity, displacement, and the breakdown of regulatory institutions. This market collapse has severe gendered effects.

Supply chains, both internal and external, have been severed. The internal road network has been destroyed, making the movement of goods within Gaza extremely difficult and expensive. External supply chains depend on the functioning of border crossings, particularly the Rafah crossing and other entry points, which remain subject to restrictions and disruptions that constrain the importation of essential goods. The logistics challenge encompasses the range of physical infrastructure and systems required for the movement and storage of goods: roads, bridges, ports, warehouses, vehicle fleets, fuel supply, and the institutional frameworks for customs clearance, quality control and trade facilitation.

The banking sector has suffered severe damage, with physical infrastructure destroyed and the normal functioning of financial intermediation disrupted. The accumulation of Israeli shekels in the banking system, combined with the inability to manage currency flows normally, has created liquidity constraints that impede commercial activity and complicate the payment of wages, suppliers, and service providers. Cash scarcity hits women-headed households, widows, and persons with disabilities the hardest, especially those without digital access or ID. Widespread loss of ownership papers and IDs during displacement creates an immediate barrier, locking women out of bank systems, compensation claims and reconstruction assistance.

The labour force has been decimated by killing, injury, displacement, and emigration. Approximately 85% of workers in the Gaza private economy have been forced to stop working.⁹⁷ The loss of skilled workers, including engineers, technicians, construction workers, healthcare professionals, educators, information technology specialists, and other categories essential for reconstruction is particularly critical. This labour collapse worsens deep pre-war inequalities, where women already faced some of the highest unemployment rates globally. Small, women-owned businesses and formal jobs in health and education have been wiped out. The result of these multiple structural failures is an economy characterised by acute scarcity, price volatility, market manipulation, and the proliferation of informal and black-market activities that exploit the desperation of the population. Gaza experts and civil society have highlighted several top economic priorities:

- The importation of construction materials, heavy equipment, fuel, food, medical supplies, and other essential goods required for both humanitarian operations and reconstruction requires the restoration of functional border crossing infrastructure and the establishment of predictable and adequate arrangements for the entry of goods. This must explicitly fast-track care and accessibility supplies, treating items like diapers, prosthetics, and clean cooking fuel with the same urgency as heavy building materials;

- The restoration of a functioning banking system, including physical infrastructure, digital banking platforms, regulatory oversight, payment systems and international correspondent banking relationships is a prerequisite for economic recovery that must be addressed as an early priority. The system must use flexible, alternative ID verification and offline registration so that those who lost their documents are not locked out of cash assistance or compensation;
- Programmes for labour force rehabilitation, including vocational training, skills upgrading, the reintegration of injured workers into productive activity, and incentives to retain and attract skilled professionals who have left or may leave Gaza, are essential components of the reconstruction strategy that must be initiated in the early phases. Investments should target paid care work, community health, social enterprises, and agricultural cooperatives, while providing transport support and accessible training sites for workers with new disabilities;
- The reconstruction of logistics capacity including border trade facilities is both a prerequisite for other reconstruction activities and itself a major reconstruction task that will require sustained investment over years;
- Gender-Responsive Reconstruction Budgeting: Recovery planning must treat unpaid care as a core economic infrastructure asset. Applying gender-responsive budgeting ensures that financial plans directly fund services like childcare and community care networks, reducing the crushing workload imposed on women and preventing long-term time poverty.

1.7 The Political Economy of Key Reconstruction Plans

The destruction of Gaza has attracted a multiplicity of reconstruction plans and proposals from a wide range of actors: international organisations, individual governments, research institutions, private sector coalitions and Palestinian institutions. While the Palestinian plans and some others demonstrate both Palestinian capacity and homegrown spatial development visions for a future State, the international proposals reflect both the wide global response to the war as well as the competition of a range of more or less opportunistic agendas. This section analyses the pros and cons of different schemes through the angle of national ownership, political and spatial unity and future statehood.

1.7.1. A Range of Visions and Proposals

Research for this report identified and analysed fourteen major spatial and reconstruction plans, classifying them by temporal period, preparing entity, and analytical pattern.⁹⁸ Most critically the research highlights the difference often not appreciated, between spatial masterplans for all of the territory of the SoP and post-war reconstruction plans. This section examines these plans within three temporal groups.

The first includes spatial plans issued before the latest war, notably the RAND Arc plan envisioning a land corridor between Gaza and the West Bank, the Gaza 2050 plan prepared by the Palestinian private sector in 2018, and the SoP's National Spatial Plan adopted in 2024.

These are summarised in detail in Annex 1 alongside other schemes mentioned here. All envision the spatial challenge as encompassing all of the occupied West Bank and Gaza Strip.

A second group includes reconstruction needs assessments and plans issued during the war period, comprising the IRDNA, and the PA-MoPIC 2025 reconstruction programme and the closely aligned League of Arab States plan, a UN-Habitat reconstruction framework, a RAND temporary shelter program, the Gaza Phoenix Initiative, the PREP plan, the Al Habtoor Investment Plan, and the Trump/ Pelzman proposal. The MoPIC plan represents the vision of the internationally recognised national government and serves as an anchor point upon which other plans can be assessed.

A third group includes plans issued after the ceasefire, notably the Gaza International Transitional Authority (GITA) and Gaza Reconstitution, Economic Acceleration and Transformation (GREAT) Trust proposals, whose (largely) governance focused proposals are not assessed here, though critically reviewed in global media and scholarly work.⁹⁹

Five principal patterns can be identified among these plans, reflecting fundamental differences in philosophy and objectives. The technical-developmental approach, exemplified by the RAND Corporation plans and UN-Habitat's neighbourhood-based framework, focuses on infrastructure and spatial planning while assuming a relatively stable political environment. This approach offers high levels of technical detail and long-term vision but often overlooks the real political and security obstacles to implementation (all the while putting planning in the context of a contiguous and viable Palestinian state).

The political-security approach, represented by the Arab plan and the MoPIC programme, links reconstruction to political and security arrangements and insists on Palestinian institutional leadership as a prerequisite.¹⁰⁰ The Arab plan, launched by Egypt with Arab League support in March 2025 and fashioned along PA and IRDNA estimates at the time, proposes a three-phase implementation at an estimated total cost of approximately \$53 billion: an early recovery phase of six months at \$3 billion, a core reconstruction phase of two years at \$20 billion, and a long-term development phase at \$30 billion.

The investment-privatisation approach, seen in the Pelzman plan, the Al Habtoor proposal, and PREP, relies primarily on private sector investment and commercial mechanisms.¹⁰¹ The Pelzman plan, which subsequently morphed into the Trump-Kushner Gaza Riviera concept, proposed a Build-Operate-Transfer (BOT) model that would effectively place Gaza's economic infrastructure under international investor control for half a century, with Palestinian involvement limited to a beneficiary or minority shareholder role. While this approach promises economic efficiency cutting edge technologies and financial sustainability, it raises serious concerns regarding national sovereignty, social justice and property rights.

Accompanying such plans are proposals for international transitional governance, embodied in the GITA and GREAT Trust plans, which would place Gaza under direct international administration for a transitional period that could extend for years or decades. The GITA plan proposes an international transitional authority with a governance structure placing political and legal authority in the hands of an international executive council of seven to ten members, with Palestinian participation limited to one member and a Palestinian executive director.¹⁰²

The GREAT Trust plan proposes a US-led trusteeship lasting up to 50 years, with investments of \$70-100 billion from the public sector and \$35-65 billion from the private sector, a land tokenisation scheme and voluntary relocation packages of \$5,000 per person plus rental support.¹⁰³

Both models are viewed by Palestinian stakeholders as problematic on grounds that they violate national sovereignty by effectively transforming Gaza into a form of an international trusteeship, risking separating it from the path of national self-determination specified in UNSCR 2803. While its proponents argue that international guarantees are necessary for successful reconstruction and the prevention of renewed conflict, the plan faces fundamental objections from a Palestinian perspective: it transfers decision-making authority from Palestinians to an international body; it limits Palestinian participation to implementation rather than governance; it creates a trusteeship-like arrangement that contradicts self-determination; and it sets no clear pathway to the restoration of Palestinian sovereignty over Gaza.

In a similar vein, the GREAT Trust plan is perhaps the most controversial of the proposals examined. The plan explicitly links reconstruction to US and Israeli strategic interests and proposes security arrangements that include private security contractors and a limited Israeli role. From a Palestinian and international law perspective, the plan raises serious concerns regarding sovereignty, property rights, the prohibition of forced displacement, and the principle of self-determination. One concrete example of applicable legal concerns are the so-called voluntary relocation packages: where an occupied population has been devastated and lacks any genuine alternative, relocation cannot be considered voluntary under international humanitarian law.

Against externally imposed visions, existing Palestinian-led spatial and reconstruction planning provides the essential counterweight. These approaches share a common insistence on Palestinian agency, national unity, and the primacy of Palestinian interests in determining the shape of reconstruction, while some international plans such as the Rand Arc are also premised explicitly on Palestinian statehood and sovereignty.

The Palestinian National Spatial Planning Plan emphasises the political-geographical unity of Gaza and the West Bank, including East Jerusalem, rejecting separatist models.¹⁰⁴ The MoPIC 2025 reconstruction programme translates national priorities into specific implementation programmes with defined timelines, responsibilities, and financing mechanisms.¹⁰⁵ The Gaza Phoenix Initiative proposes a strategy and staging for reconstruction that emphasises community participation and the preservation of urban memory. Its community-participatory approach places local communities at the centre of reconstruction, with strong emphasis on preserving cultural identity, urban memory, and the social fabric.¹⁰⁶ Such an indigenous approach rejects treating destruction as an opportunity to erase the past and reshape Gaza according to template visions. It emphasises democratic participation, spatial justice, social sovereignty, and environmental sustainability.

1.7.2. The Imperative of Palestinian Planning Taking the Lead

A more detailed examination of the most significant reconstruction plans reveals the fundamental tensions that Palestinian decision-makers must navigate in shaping their reconstruction strategies and priorities. The core disagreement among these plans is not purely technical, but fundamentally political and governance-related: who determines the priorities, who controls implementation, who owns the assets, and whether reconstruction reinforces or undermines Palestinian sovereignty, rights and ownership.

The IRDNA and RDNA assessments represent the most technically rigorous damage and needs assessments available, providing an essential evidence base for reconstruction planning. Prepared jointly by the World Bank, the European Union, and the UN, these assessments are explicitly technical documents that do not propose specific implementation arrangements, governance models, or political frameworks. Their value lies in providing the factual foundation upon which Palestinian-led planning can build, and they should be treated as reference tools. However this common EU-UN report echoes the principles explored in this report, as noted in the presentation of the RDNA:¹⁰⁷

The European Union and the United Nations emphasise that recovery and reconstruction should be Palestinian-led and incorporate building-back-better and building-forward-better approaches that actively support the transition of governance to the Palestinian Authority in line with UNSCR 2803 and the Comprehensive Plan, as well as advance a durable political settlement based on the two-state solution. Planning and implementation should be inclusive, transparent and accountable, and should pay particular attention to the needs of women, children, the elderly and persons with disabilities.

The October 2025 Government of Palestine reconstruction programme represents a comprehensive official Palestinian reconstruction framework, with 56 implementation programmes and a total cost of \$67.1 billion distributed across five years, it provides operational detail that other plans lack including defined objectives, timelines, cost estimates, and institutional responsibilities. The programme serves as both the operational extension of the Arab plan and the regulatory reference for donor engagement. Its strength is its comprehensiveness and its grounding in Palestinian institutional capacity. The Gaza Phoenix Initiative also articulates a Palestinian vision for reconstruction that makes externally conceived plans redundant. Launched by a coalition of Palestinian architects, urbanists, and researchers, it presents a framework for how to undertake reconstruction, grounded in spatial justice, social sovereignty, environmental sustainability and community participation. Both plans face a challenge in the gap between ambition and current capacity of Palestinian institutions to manage implementation at this scale.

The Arab Plan launched by Egypt with Arab League support in March 2025 represents the most significant regional initiative. It is notable for its insistence on Palestinian leadership, commitment to the two-state solution, rejection of displacement scenarios, and proposal for Egyptian-Jordanian supervision of security arrangements during the transitional period. Its strength lies in its political realism and alignment with Palestinian institutional leadership while its launching (as is the case with other plans) is dependent on political conditions, including a permanent ceasefire, Israeli withdrawal and the lifting of the blockade, that Israel has shown no willingness to accept.

The key finding of the comparative analysis is that the core disagreement among plans is not purely technical but fundamentally political and governance-related. Some plans treat Palestinians as recipients, labour forces, or beneficiaries within transitional international arrangements, while others grant higher levels of Palestinian representation and decision-making. Some proposals transfer decision-making authority to international entities, transitional bodies, or trusteeship-like frameworks. The evaluation of any plan should therefore focus not merely on its technical quality or financial feasibility but on its governance implications, its compatibility with Palestinian sovereignty and rights, and its contribution to or detracting from Palestinian ownership of the reconstruction process.

This study argues that Palestinian homegrown spatial planning must constitute the reference framework for reconstruction. The Palestinian National Spatial Plan provides a firm basis on which to envisage future reconstruction, though other models such as Rand Arc and Gaza 2050 also have worthy features. Plans that contradict Palestinian sovereignty, impose external governance, enable demographic engineering, or bypass Palestinian institutions should be resisted. Planning that offers genuine technical expertise, financial resources, or implementation capacity within a framework of Palestinian leadership should be welcomed and integrated on terms defined by Palestinian priorities. The BoP/NCAG machinery in place under UNSCR 2803 should be responsive and supportive of such a unified Palestinian policy vision that links the reconstruction process to a political empowerment process of the SoP.

The subsequent chapters of this study adopt the RDNA/PA staged framework, enriching it with the analytical perspectives and stakeholder opinions on Palestinian ownership, rights-based approaches, economic sovereignty, gender dimensions of reconstruction, governance, financing and implementation. The RDNA temporal framework provides the backbone for sequencing priorities, matching financing instruments to needs, and managing the transition from emergency relief through recovery to sustainable development. The staged approach is premised on a progressive and flexible expansion of both ambition and capacity: in the emergency phase, the focus is on saving lives and creating minimal conditions for stability; as conditions improve, the scope of intervention expands progressively toward large-scale reconstruction and economic development.



Photo: 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

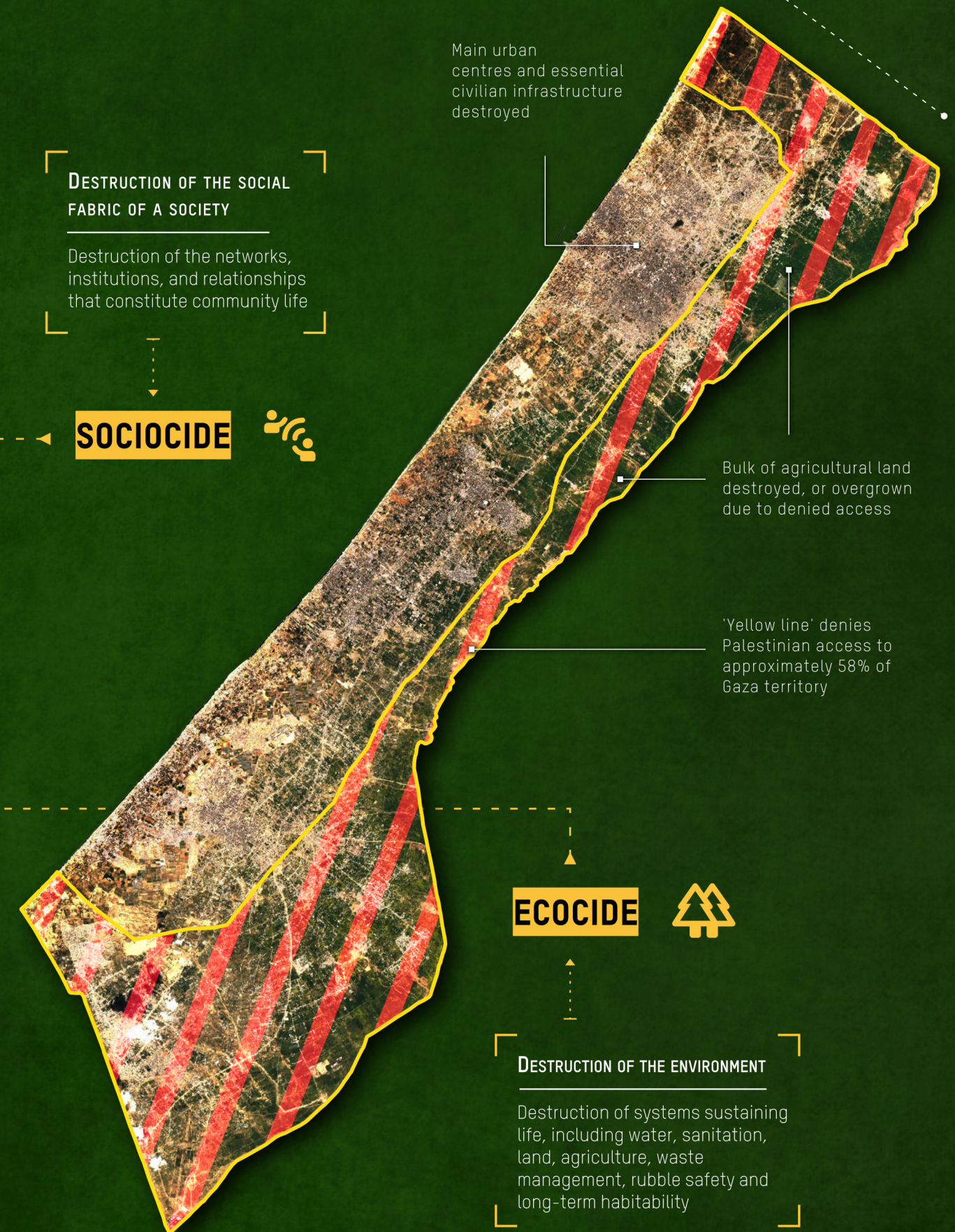
SOCIOCIDE



Main urban
centres and essential
civilian infrastructure
destroyed

Bulk of agricultural land
destroyed, or overgrown
due to denied access

'Yellow line' denies
Palestinian access to
approximately 58% of
Gaza territory



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

Chapter 2. Framework for Palestinian Ownership

2.1 The Political Context: Israeli Policy Shifts and the Threat to Palestinian Statehood

An analysis of the prospects for reconstruction must begin with an assessment of the political environment within which it will take place, since the economic has always been inherently political in the case of Palestine. The purpose of this analysis is not to speculate on political developments outside the scope of reconstruction, but rather to candidly address today's political realities which, if not transformed in the coming months, could yet undermine the UNSCR 2803 process as a whole.

A recent Palestinian political economy analysis of statehood and development prospects provides original analyses of the challenges posed by the rise of what it describes as a "messianic religious-nationalist" ideology in Israel.¹⁰⁸ This ideology differs from earlier forms of political Zionism that appeared willing to make a compromise with Palestinian rights, in its explicit and unabashed maximalism. The State of Israel is currently governed by a political coalition that explicitly rejects Palestinian statehood, asserts Israeli sovereignty over all territory between the Jordan River and the Mediterranean Sea, and pursues aggressive policies of territorial expansion (manifested most prominently in settlement construction) amounting to de facto annexation in the occupied West Bank, including East Jerusalem. The liberal democratic Israel of Yitzhak Rabin of the 1990s has given way to the "Sparta" military-state recently invoked by the Israeli Prime Minister Netanyahu.¹⁰⁹ The governing coalition that still enjoys wide popular support does not merely prefer Israeli control over the occupied Palestinian territory as a security arrangement. It regards such control as an ideological imperative rooted in a religious-nationalist ideology that denies Palestinian national rights.

The implications of this political configuration for Palestinian statehood are severe and should be taken seriously by policy-makers. The establishment of a Palestinian state within the borders of the biblical "Eretz (Land of) Israel" is being systematically prevented through settlement expansion, legislative action, military operations, and the reshaping of facts on the ground. Israel's fiscal strangulation of the PA further manifests the policy to deny any form of Palestinian self-government.¹¹⁰ Even the Israeli opposition has rejected or shied away from endorsing or mentioning Palestinian statehood or sovereignty.

This Israeli political reality is not detached from the technicalities of reconstruction, as what happens tomorrow in Israel constitutes a critical determinant of Palestinians' future and has profound implications for reconstruction planning. From the vantage point of Israeli policy today, this amounts to what this Report terms a "no-Palestinian-state reality", whereby the cumulative effect of fragmentation, annexation, institutional weakening and sixty years of Israeli control is to make any Palestinian statehood impossible.

First, it means that reconstruction cannot naively assume that Israel will cooperate or facilitate Palestinian recovery. Israeli actions since the ceasefire have been ominous, including continued restrictions on border crossings, obstruction of aid delivery, and further military operations in Gaza. Official Israeli statements indicate that policy might entail a resumption

of large-scale military operations; at least the intention is to maintain control over the pace that relief is provided and reconstruction is allowed to proceed, through conditioning it on Palestinian demilitarisation as per the UNSCR framework.¹¹¹

Second, the executive framework under UNSCR 2803 will be subject to pressures from Israel to subordinate Palestinian agency to Israeli security interests and related American geopolitical priorities, an asymmetry that has characterised the peace process since the second intifada and the Palestinian political division. Regardless of the eventual role and reach of the BoP, the NCAG will be its principal actor on the ground, and in the briefing of the UNSC by the BoP High Representative in May 2026 it was stated that its operations are rooted in and responsive to international legitimacy. However, as long as the Palestinian political field remains divided without clear direction, any such pressures can be expected to have a spoiler effect (and may be reasonably understood as serving that purpose), and risk deepening internal fragmentation over limited and externally constrained forms of authority.

Third, the current Israeli and international political balances of power mean that reconstruction planning must operate with a sensitivity to two dimensions simultaneously imposed by the terms of UNSCR 2803. The latter conditions reconstruction and future Palestinian self-determination on near-term compliance with international conditions on de-militarisation. These conditions remain contested in some details and difficult to implement as long as Israel is threatening to resume full-scale war in Gaza (though by May 2026 some progress on the terms for this had been reportedly made).¹¹²

Two broad perspectives have emerged in response to the UNSC's endorsement of the BoP mandate. The first, advanced by Palestinian, anti-colonial and legal scholars, stresses the risks posed to international legality and established multilateral norms by a framework that appears to regularise externally designed managed governance arrangements for Gaza. From this perspective, the mandate raises serious concerns about precedent, Palestinian self-determination and the displacement of established legal parameters, even where it is acknowledged that the formula may have been the only available means of obliging Israel to accept a ceasefire.^{113 114}

The second perspective places greater weight on the immediate political and humanitarian constraints facing Palestinians in Gaza, and on the need to secure the best possible relief and reconstruction outcomes under conditions that are highly constrained and externally shaped, whether by direct Israeli diktat or internationally mandated overlords. On this view, engagement with supportive Member States and institutions is a pragmatic necessity through which Palestinians can seek to preserve agency, influence implementation and lay the groundwork for future sovereignty rather than an endorsement of the framework's deficiencies.

These two trajectories are not contradictory. They can be complementary if pragmatic action during reconstruction is treated not merely as crisis management, but as part of a wider sovereignty-building strategy. Institution-building, economic recovery, social cohesion and the assertion of Palestinian agency are themselves building blocks of irreversible sovereignty.

The question, therefore, is not whether to pursue sovereignty, but how to advance it through the concrete choices, institutional arrangements and political dynamics of a reconstruction process that, for the moment, remains largely at the mercy of foreign powers.

The regional fallout of broader conflicts in the region, the shifting US engagement in the Middle East, and the evolving positions of Arab states could yet create opportunities or constraints for the Palestinian cause and reconstruction. The future status, funding and sway of the BoP, as well as potential contributions of Arab Gulf donors may be affected as a result of the dynamics currently playing out in the region. The question remains open as to what scope exists for rolling back Israel's aggression in Gaza Strip and annexation of Palestinian land in the threatened West Bank, including East Jerusalem, in the wake of these broader regional dynamics.

Such "known unknowns" will significantly shape the environment within which reconstruction proceeds. Palestinian reconstruction planning must be robust enough to operate under scenarios from the most favourable to the most restrictive, while maintaining strategic coherence, adherence to aid effectiveness principles and fidelity to national objectives. This is certainly within the realm of the possible and feasible.

2.2 Rediscovering Palestinian National Unity in Uncertain Times

The existential threat posed by Israel's war has generated a renewed sense of common Palestinian destiny and nationhood that transcends the political divisions of the past two decades and indeed encompasses Palestinians not only under occupation, but from communities around the world, near and far. The Hamas-Fatah split, which has paralysed Palestinian politics and governance since 2007 and contributed to the vulnerability of Gaza through the fragmentation of Palestinian institutional capacity, has become increasingly untenable in the eyes of both the Palestinian public and the international community, and possibly even the protagonists themselves.

Meanwhile, international attention remains focused on the idea of "reforming the PA" as the legitimate governance entity, which was born through the Oslo Accords to transition to Palestinian statehood. However, this is a backward-looking baseline reference at such an historical juncture. It might seem counterintuitive to foresee Palestinian nation-state-building not in the reform of the PA or of the unity of the Palestine Liberation Organisation (PLO), but rather in a new forward-looking phase of "manifesting the State" as Palestinian Prime Minister Mohamad Mustafa has emphasised.¹¹⁵ Even though the PA may remain the vehicle/address for reform under current political conditions, for the purposes of redefining ownership and sovereignty as sought in this Report, this concept of "manifesting the state" appears to provide a practical entry point for a fresh Palestinian start unburdened by structures of the past.

The challenge is therefore to translate the potential for unity into legitimate and realistic institutional arrangements that can power the reconstruction effort. The experience of the past two decades demonstrates that neither the PA as an interim, self-governing authority, nor Hamas as a once-governing, now largely vanquished political faction, can provide the strategic governance reference framework required for the scale and complexity of reconstruction. Their faltering governance performance during the past years, each in different ways, add to their legitimacy deficits and popular disfavour.

The PA itself suffers from being a 30-year-old interim administration designed for a five-year stint, the prolonged absence of elections and meaningful accountability, governance delivery deficiencies and weak anti-corruption systems, its association with the security

coordination framework with Israel, and its limited operational presence in Gaza. Meanwhile the PLO (and its factions led by Fatah) has lost its exclusive historic status among the Palestinian people whose cause it has long represented, and today the Fatah-dominated PLO functions more as a ruling party of the putative State. Nevertheless it should not be forgotten that just as the Palestinian National Council (PNC) established the State and entrusted its Provisional Government to the PLO Executive in 1988, so did the PLO establish the PA in 1994 for the interim purposes of managing the Oslo process, and the PLO remains the Palestinians official recognised representative, indeed the party with the authority to sign international agreements.

Hamas popularity in Gaza Strip has been reduced drastically by most metrics, owing to its governance record, its international designation as a "terrorist organisation" by many governments, and the devastating consequences of the October 7 attack by Palestinian armed groups for the population it governed as well as for the legitimacy of Palestinian resistance to Israel. In a recent survey, while half of Gazans favour a Palestinian unity government, a very small percentage of Gazans reportedly are willing to vote for Hamas in any future elections.¹¹⁶ Hamas has itself acknowledged that its time as a government has ended.¹¹⁷

It should be also recognised that Palestinians have long demanded international "protection", peace keeping forces, or any transition from Israeli occupation and military rule. Ironically (for its critics) the UNSC/BoP temporary mandate for Gaza could yet turn out to be a step away from Israeli sovereignty, if Palestinians and their supporters can engage wisely, pragmatically and with an anchor in international legitimacy.

In the light of such new realities, what is needed is a new institutional architecture for managing relief and reconstruction that acknowledges these political realities while creating pathways toward more legitimate and effective governance by "the State". Such an architecture must preserve the principle that Gaza and the West Bank including East Jerusalem constitute a single political entity with a common national destiny, while Palestinian (non-sovereign) governance must be operationally configured and managed differently in the two territories to address their different conditions and constraints.

An analysis of the prospects for genuine national unity must explicitly guard against a purely state-centric conceptualisation that ignores the entrenched patriarchal architecture of these primary political factions. Expert interviews reveal a profound, multi-layered framework of structural barriers that actively prevent WROs/WLOs, and OPDs from accessing decision-making tables. The most foundational barrier is the entrenched patriarchal culture within political and institutional networks. Institutional exclusion is further compounded by localised social constraints rendering women's deliberate political exclusion systematic rather than incidental. Consequently, historical efforts to unify the PLO or reform the PA have consistently treated women's and marginalised groups' representation as a cosmetic tool aimed at securing external donor validation rather than enacting structural parity.

Manifesting an authentic, unified state therefore requires a departure from this decorative paradigm; the evolving institutional architecture must formally codify defined decision-making mandates, mandate legally binding contractual guarantees for women's networks in funding agreements, and establish independent accountability mechanisms that translate the descriptive presence of women and persons with disabilities into actual structural power that cannot be bypassed.

Beginning in Gaza, the NCAG serving as a new national institutional form that enjoys broad Palestinian and international acceptance may provide the nucleus around which such an architecture can be built with a common mission of reconstruction. However, this cannot happen in isolation from institutional renewal at the national level, including governance reforms within the framework of the SoP as explored below, and the development of effective coordination mechanisms between Gaza and West Bank governing institutions.

2.3 Gaza and the West Bank Under Self-Government Conditions

The ceasefire agreement within the parameters set by UNSCR 2803 has ushered in an unprecedented two-year framework for international governance of Gaza and broader Palestinian political prospects, though without specific reference to the critical situation in the West Bank.¹¹⁸ The BoP is intended to serve as a transitional authority for the Gaza Strip with international legal personality, effectively a form of shared UN/US mandate. Under the BoP Executive a "National Committee for the Administration of Gaza" (NCAG) has been appointed led by Palestinian Commissioners, all from Gaza, as the primary and internationally recognised Palestinian operational authority in the Gaza Strip. A liaison committee has been established between the Palestinian Prime Minister and the BoP High Representative.

Though the High Representative and UN member states have affirmed that the implementation of UNSCR 2803 must lead to reunification of the Palestinian territory, the West Bank, including East Jerusalem, is not covered by the operative paragraphs of the resolution. Only 40% of the West Bank is under nominal PA jurisdiction, which is increasingly contested by daily episodes of Israeli settlement expansion, military incursions, settler violence and de facto annexation measures in the rest of the territory. The putative capital of the SoP, East Jerusalem, is separated from the rest of the Palestinian territory, and its 400,000 Palestinian "permanent residents" suffer from discrimination, isolation and creeping Israelisation.¹¹⁹

This triple-arena Palestinian non-sovereign governance reality, with internationally mandated transitional arrangements in Gaza, PA self-governance under occupation in the West Bank, and annexation of East Jerusalem to Israel, presents challenges and opportunities for reconstruction.

The challenge is to maintain operational coherence and political unity between the territories despite their different governance frameworks, security environments, and relationships with the international community. The political status of the government in Ramallah derives a higher legitimacy from the PLO being the recognised legitimate representative of all the Palestinian people. Palestinians are sensitive to the risk that the institutional divergence based on different historic Palestinian models of representation, resistance and governance becomes a pathway to permanent political and geographic separation of the occupied territory.

That would be the very ("Islamic Emirate") outcome that many Palestinians warned of during Hamas rule of Gaza,¹²⁰ and something that PLO strategy sought to avert ever since Ariel Sharon conceived the idea of separate rule for Gaza and West Bank through the 2005 so-called "disengagement" from Gaza.¹²¹

While Israel engineers a geographic separation, another internal geographic exclusion is practiced by centralised Palestinian planning bodies based in Ramallah, disconnected from West Bank and Gaza civil society. Even "Palestinian-led" frameworks risk operating with a legitimacy deficit. Geographic fragmentation has acute socio-economic consequences that threaten the survival of marginalised populations. Operational coherence therefore demands a rejection of separate fiscal planning, ensuring instead that all financial architectures, resource distribution flows, and emergency documentation recovery pathways are legally anchored in economic and geographic reciprocity between the two territories.

The opportunity, however, is that the NCAG role and status in Gaza may offer an innovative institutional development in the direction of State-formation. As discussed further below, the former-PA structures in the West Bank are planned to be merged within new institutions of the SoP, under constitutional formation. Reform efforts in tandem with that process must contend with entrenched financial and power interests within the Palestinian body politic (in both territories in different configurations), the interference of Israeli occupation, and the 20-year absence of democratic renewal. Sometimes starting from scratch is necessary and indeed the best option.

The institutions, systems and cadres built through the reconstruction process in Gaza, if designed with national institutional coherence in mind, could serve as models and catalysts for common institutional development across the Palestinian territory. In such a scenario, while Ministries of the SoP and its Provisional Government would work in Gaza to reassert their legitimacy as conditions permit, the NCAG can be the administrative glue that holds together the otherwise fragile first years of the state-formation process.

2.4 From PA/PLO to the State of Palestine

The PLO and its PA governing institutions are undergoing a constitutional formation process launched by President Mahmoud Abbas in 2025 aimed at strengthening and transforming existing self-governance structures into institutions of the SoP (admittedly, still under occupation). This process, though constrained by Israeli policies, internal political dynamics and international pressures, represents a significant step in defining a Palestinian political and institutional vision for statehood. The drafting process is expected to produce a Provisional Constitution later in 2026, including foundational principles and arrangements for national democratic elections, which are intended for approval by the Palestine National Council (PNC) and/or through a plebiscite. Meanwhile plans for PA legislative council elections in the occupied territory and reformation of the PNC in 2026 are under discussion.

These two parallel processes constitute an assertion of Palestinian sovereign intent that should inform and be strengthened by the reconstruction effort. It is an opportune juncture for international diplomatic recognition of the SoP to in turn translate into concrete, political, financial and institutional support.

This implies abandoning the interim structures of the PA and renouncing the PLO monopoly on governing power in favour of the new institutions of a state of all its citizens, the Palestinian people under occupation and in the diaspora, whose identity is rooted in the principles and goals enshrined in the Provisional Constitution being drafted. Thus contextualised, the constitutional process has direct relevance to reconstruction and the prospects

for sovereign statehood as it includes the identification of core individual liberties, collective rights, institutional reforms and new electoral and parliamentary systems. These elements provide substance and meaning to international recognition of Palestinian rights as enshrined in recognitions of the SoP.

A sceptical Palestinian public and some legal experts might well construe the process as little more than a cosmetic change that neither transforms the existing configuration of power nor ushers in a new unity.¹²² However, the state as being currently elaborated is not a hypothetical or virtual construction, even if yet an unfinished project. Rather the SoP as presented here can be understood as a statement to the world, and a promise to the people, of the Palestinian vision of what the national home of all Palestinians stands for. This makes its recognition mean more than a gesture of solidarity and good intentions.

In the context of reconstruction, SoP institutions can play several critical roles. At the national level, the SoP provides the representative interface in international forums, engaging with bilateral and multilateral donors, international financial institutions and the UN system on behalf of the Palestinian people. The SoP should also provide a high-level institutional anchor and coordination function to ensure that reconstruction in Gaza is aligned with national constitutional principles and integrated into the broader national development framework for the entire Palestinian territory.

In Gaza, the PA institutional framework, ministries and regulatory bodies already provide social services delivery, utility management, municipal governance and regulatory oversight that will be essential for the long-term sustainability of reconstruction. This is also true of the remnants of the Hamas government civil employees and technical personnel in key service sectors. The principle of integrating these capacities within transitional administrative arrangements, coordinated by NCAG, appears to have broad acceptance. This way, the NCAG experience becomes a forerunner for new inclusive state institution building, from the ground up.

The effectiveness of the SoP framework in the reconstruction context depends critically on willingness and ability of the PLO to enable meaningful state institutional formation. Restoring international and public confidence in Palestinian governance through concrete reform measures is a prerequisite for the SoP to play its full role in the two-year transitional period and to assume governance of Gaza afterwards. The consultations with Gaza stakeholders, the private sector position paper and interviews with WROs/WLOs and OPDs emphasise the importance of elections, anti-corruption measures, transparency mechanisms, fiscal discipline and effective service delivery as Palestinian demands above all. These can only be realised as part of the formation of new state institutions, not reform of obsolete ones.

The SoP can strengthen its status by proactively addressing the representation and governance vacuum. It can assert its address as a common institutional space for all Palestinians through demonstrated commitment to a unified governance, constitutional principles and effective coordination with the NCAG, civil society, particularly women rights organisations and organisations working with persons with disabilities, private sector and local government actors in Gaza. All of these dimensions have direct implications for reconstruction. The PA/SoP recognises that international support for its role in reconstruction is conditional, whether explicitly or implicitly, on demonstrated progress toward political unity and credible governance reform:

- Legal reform affects the regulatory framework within which reconstruction operates, including building codes, environmental standards, commercial law, property rights and procurement regulation;
- Executive restructuring affects the institutional capacity available for managing reconstruction programmes and coordinating with international partners;
- Security sector reform affects the conditions of stability and rule of law under which reconstruction can proceed;
- Judicial reform affects the capacity to resolve disputes, enforce contracts and protect rights;
- Financial management reform affects the ability to manage reconstruction resources transparently and to maintain the confidence of donors, investors and the Palestinian public.

Gaza stakeholders emphasise that such a role must be earned through demonstrated competence and accountability, not assumed simply as a matter of legal legitimacy alone. Concrete reform milestones include credible preparation of elections, the publication of transparent financial reports, the appointment of competent and non-partisan officials, and the establishment of effective grievance and accountability mechanisms. Visible progress in these areas would significantly strengthen the status of the SoP in reconstruction governance and attract the confidence of donors and investors, as well as the Palestinian public.

However, verification alone is not enough if there are no consequences when commitments are not implemented. For reconstruction, it should be clear that demonstrating competence must go hand in hand with accountable governance, enforceable benchmarks, and mechanisms that prevent “implementation” from becoming another process that documents failure without changing realities on the ground.

The key principle is that governance arrangements in both territories must be understood as components of a single redefined national project, the building of the State, whose legitimacy (even while denied sovereignty) is recognised by more than 150 countries. In fact, those diplomatic recognitions would acquire substantive meaning once the SoP has affirmed its constitutional principles and systems. Different operational modalities in Gaza and the West Bank are acceptable and indeed necessary given their different circumstances, but an underlying unity of purpose, coherence of policy frameworks, and integrated institutional development can be reasonably targeted.

2.5 The NCAG: Pivotal Role and Critical Challenges

The NCAG occupies a unique position in the post-ceasefire institutional architecture. Its creation with a time-bound mandate embedded in the UNSCR 2803 framework gives it international legal recognition. Its technocratic, politically non-aligned Palestinian leadership may give it a degree of domestic credibility at a time when existing Palestinian institutions face accumulated legitimacy and capacity challenges.

Even for some critics, the NCAG may still be understood as preferable to direct Israeli, US or international administration. However, it faces critical challenges that will determine whether it can become a genuine national vehicle for Palestinian ownership.

The NCAG's legitimacy rests not on electoral mandate or historical representation but on three distinct bases: its appointment through an internationally recognised legal framework, its technocratic, non-factional Palestinian leadership, and the absence of a credible alternative that is both operationally capable and broadly acceptable. These bases are conditional on demonstrated performance, but are the currently available foundation for Palestinian governance leadership in Gaza Strip during the two-year transitional period, and hopes are high that the NCAG can be an inclusive administration serving all Gazans in the context of the process of "manifesting the State" in Gaza.

This will be a very fine line to navigate. In the few official statements it has made, the NCAG has emphasised adherence to national unity (under the *One Palestine* theme of one law, one authority, one weapon) and that is part of the SoP. It has also asserted that it is not a representative authority, but rather a vehicle for national administration to expedite and facilitate Gaza relief, recovery and reconstruction. Such clear boundaries are important in establishing the NCAG's legitimate role and avoiding its politicisation.

At the same time, its relationship with the broader BoP structure, including the Office of the High Representative and the executive components of the BoP, is expected to be managed in a way that preserves Palestinian decision-making authority beyond technical matters. The formal structure of the BoP places the NCAG in a subsidiary relationship to international oversight, but the NCAG's technocratic leadership, recruited precisely because of their expertise and credibility, will not likely settle for simply implementing directives from above. To all intents and purposes the NCAG will work within the existing international legal and political framework to advance Palestinian sovereignty, not as an acceptance of permanent non-sovereignty.

Furthermore, the NCAG's operational capacity must be commensurate with the enormous demands of managing relief, rehabilitation, and reconstruction once it is allowed to enter Gaza. The NCAG will need to plan staffing with qualified and experienced personnel seconded from Palestinian and international institutions (not only from the Gaza Strip), the development of administrative and management systems, the deployment of technical expertise across multiple sectors, and the establishment of field offices and coordination mechanisms. This is also the case in the period before it is able to assume its role, such as the limbo period of the past months during which precious time and credibility of the UNSC/BoP/NCAG has been quietly eroded by the pressure of events elsewhere and Israeli foot dragging in implementation.

In addition, the NCAG will need to plan for the management of financial resources that might be put under its purview or that it can influence, as well as its own operational costs. Building this capacity under the extremely challenging conditions of post-war Gaza, with destroyed infrastructure, displaced populations and ongoing security concerns, is itself a formidable task and one that requires confidence from Palestinian political factions, cooperation from development partners and empowerment by the BoP.

Finally, once it is able to assume its tasks, the NCAG will presumably aim to build its credibility through demonstrated effectiveness, transparency, and accountability. The people of Gaza have experienced decades of governance failures, aid mismanagement and broken promises from both Palestinian and international actors. Their expectations for the NCAG are both high (if sometimes exaggerated), but equally sceptical, so the Committee will be working hard as a team to earn trust through tangible results, equitable service delivery, honest communication and responsiveness to community needs and concerns.

This study argues that, if appropriately mandated, resourced and accountable, the NCAG could play the leading Palestinian technocratic role at field-level and in support for relief, rehabilitation and reconstruction in Gaza during the initial period. Its role should include supporting coordination of relief and rehabilitation priorities, facilitating technical input for reconstruction, and helping connect Palestinian institutions, local actors, the UN system, donors and implementing agencies operating in Gaza. Any operational authority delegated to the NCAG should be clearly defined, transparent, accountable and aligned with Palestinian spatial planning priorities, humanitarian principles and relevant national institutions. It should enable Palestinian input into priorities and resource allocation without creating parallel systems, bypassing established humanitarian coordination or replacing accountable Palestinian governance.

The implications of the regional war could create a paralysis in needed international action at the level of the BoP and the UNSC as Israeli violence, lawlessness and territorial expansion continue. It may well be that the operational institution of the BoP that will remain legitimate and indispensable going forward is the NCAG, in which case its role becomes even more critical and the imperative to support its capacity and authority even more urgent.

2.6 Enablers of Meaningful Palestinian Ownership

Palestinian ownership of the reconstruction process is not merely a political aspiration, a slogan or a set of principles, however important they may be. Ownership is also a practical prerequisite for effective and sustainable reconstruction, and for moving away from patterns of dependency on donors and international organisations.¹²³ Consultations with Palestinian civil society organisations, WROs/WLOs and OPDs, private sector representatives, and experts in Gaza have consistently and clearly articulated this principle. Participants emphasised that any reconstruction plan that does not reflect priorities identified from within Gaza, and that does not entail the active participation of its institutions, communities, women's organisations, disability organisations, local governance structures and experts in design, review and implementation, will remain inadequate and unable to respond to real needs.

Meaningful Palestinian ownership requires several interrelated enabling conditions.

First, there must be a coherent Palestinian national vision and message, developed and carried by Palestinian institutions at different levels, regarding the design, priorities and delivery modalities of the four Rs: relief, rehabilitation, recovery and reconstruction. This vision must be coherent across stages and sectors, command sufficient consensus to serve as the reference point for engagement with international partners and be articulated with clarity and conviction.

Of the homegrown plans mentioned earlier, no single spatial or reconstruction plan has all the answers, rather existing Palestinian plans contain complementary strengths that should be synthesised into a coherent framework. SoP institutions should provide the arena for inclusive planning consolidation. However, interviews emphasise that such consolidation shouldn't be limited to a technocratic exercise or determined by political actors alone. It must include those who carry the daily burdens of survival, care, protection, services delivery, and community accountability. Without this, a "national vision" risks reproducing the same closed-room planning practices that participants criticised as exclusionary and detached from lived realities.

Second, Palestinian ownership must be operational, not merely formal. Palestinian institutions and actors must have meaningful decision-making authority over planning, prioritisation, implementation, quality control and oversight. This means Palestinian institutions must have genuine authority and resources, not advisory or consultative roles within externally managed frameworks. The historical experience of Palestinian aid management, whereby weak Palestinian institutions have over time become increasingly marginalised by donor-driven projects and international implementing partners, is a lesson to be learned in the Gaza reconstruction context. The same lesson applies internally to women's organisations, disability organisations and grassroots actors. Interview participants repeatedly warned that inclusion after plans have already been drafted amounts to tokenism rather than ownership.

Third, ownership must be inclusive of all dimensions of Palestinian society: government, private sector, civil society, women's organisations, disability organisations and communities. This is a feature of Palestinian planning and socio-economic policy making that has become difficult to maintain after two decades of institutional fragmentation and weakened accountability mechanisms. Government institutions provide the regulatory framework, strategic direction and public services. The private sector provides implementation capacity, viable investment identification, employment generation and the productive foundation of the economy. Civil society provides accountability, community representation, advocacy for the most vulnerable and independent monitoring of performance.

WROs and WLOs bring grounded expertise on protection, GBV risks, care burdens, female-headed households, widows, women without male guardians and the gendered effects of displacement and aid distribution. OPDs bring essential technical and rights-based expertise on accessibility, assistive needs, mobility barriers, inclusive WASH, shelter design, service access and the additional costs of disability. Communities provide local knowledge, participation in decision-making, and the social foundation upon which reconstruction must rest. The gap between such best practices and current spatial and reconstruction planning processes is significant, underscoring the need to synthesise existing plans through an explicitly inclusive process.

Fourth, Palestinian ownership must be intersectional in practice. The interviews underline that vulnerability in Gaza is not monolithic but multiplicative. Gender, disability, age, marital status, displacement, health status, poverty, and household composition intersect to shape access to aid, safety, mobility, housing, livelihoods and legal protection. Reconstruction ownership must therefore be judged not only by whether Palestinians are formally represented, but by whether those most affected by displacement, destruction, care burdens, exclusion and violence have the power to shape priorities.

Fifth, inclusive ownership requires enforceable benchmarks, not general commitments. Representation becomes meaningful only when tied directly to budget control, defined legal mandates, and explicit sign-off or veto authority for women, persons with disabilities, WROs, WLOs, and OPDs across planning and oversight bodies. No major reconstruction fund should operate without strict transparency criteria, accessible grievance channels and independent civil society tracking, including formal institutional support for shadow reporting and Citizens' Budgets.

Sixth, international partners committed to rights-based reconstruction should align around Palestinian ownership in a way that strengthens inclusive Palestinian decision-making. The European Union, Egypt, Arab Gulf states, the UN system and INGOs all have important roles to play in supporting Palestinian ownership by:

- Supporting Palestinian institutions against attempts to marginalise or bypass them;
- Offering technical support to build Palestinian institutional capacity;
- Channelling financial resources through or in alignment with Palestinian-led mechanisms;
- Providing direct, flexible, and core funding to WROs, WLOs, OPDs and community-based organisations so that they are not trapped in survival mode while being needed to participate in reconstruction governance;
- Upholding international law and humanitarian principles as the highest guiding framework.

International law, principled multilateral engagement and sustained civil society scrutiny are essential safeguards of real Palestinian ownership. Without this anchoring, Palestinian institutions will be hard pressed to resist externally imposed, commercially driven or securitised models that bypass Palestinian ownership. The past two years have featured major contention over unprofessional, sometimes fantastical, schemes such as the Gaza Pier, the Gaza Humanitarian Foundation (GHF), and the New Rafah humanitarian zone. All of these raised concerns about Palestinian ownership, humanitarian principles and sustainability and their limitations were exposed by operational realities and sustained scrutiny from Palestinian and international humanitarian actors.

Finally, meaningful Palestinian ownership requires rebuilding trust. Interviews with stakeholders point to a deep crisis of trust in planning processes perceived as being developed in closed rooms, driven by donors, dominated by men, or disconnected from communities in Gaza. This distrust cannot be resolved through symbolic consultation or the late inclusion of one woman, one civil society representative or one disability actor in already-defined structures. It requires a different political and institutional practice. In this sense, Palestinian ownership is not only about who formally leads reconstruction. It is about whether reconstruction redistributes power toward Palestinians in Gaza, and within Palestinian society toward those whose labour, loss, expertise and survival have usually been treated as secondary.

Chapter 3: Rights-Based and Reparations-Oriented Approaches

3.1 The Erosion of the Two-State Horizon and the Need for a Rights-Based Approach

While the two-state solution remains the stated position of many Arab, European and other international actors, as well as the SoP, it is clearly not part of the Israeli government's policy direction or even Israeli public opinion.¹²⁴ Accelerating settlement expansion, de facto annexation in the West Bank and explicit rejection of Palestinian statehood have rendered the traditional two-state framework increasingly non-operational in the near term. The Oslo process, the UN Roadmap, the Annapolis negotiations and the Kerry initiative all foundered on the same fundamental miscalculation: that Israel's political establishment would ultimately accept even limited Palestinian sovereignty. The accumulated evidence leads reasonably to the conclusion that this assumption was wrong, and that a new analytical framework is required to address current political realities.

In early 2025, the previously mentioned assessment of the Palestinian political economy sketched out four possible outcomes of the changing balances of forces, which still provide a valid framing of prospects or, in differing degrees, possible options. Such projections of possible futures may be speculative but are useful to assess risks facing reconstruction and the conditions in which it might be pursued.

The worst of these scenarios, so-called Sudden Shock, was forcefully promoted by Israel in 2025 entailing ethnic cleansing of the Palestinians, which may have been averted in the Gaza Strip (though still advocated by Israeli Ministers), while underway at an incremental pace in the West Bank. Neither the Baseline Recovery (protracted attrition of both sides, no victors and no defeated, and a new version of the pre-2023 status quo), nor an Emergence Trajectory (that obliges Israel to cede land for peace and ensure equal national rights in two states) scenarios are on the cards for now.

That leaves the so-called Protracted Regression scenario suggested as the most likely horizon for the near future (barring major political transformation in Israel). This envisages protracted low-level generalised violence and attrition of both sides, leading to internal strife, further fragmentation of the West Bank and Gaza Strip with separate power relations and development trajectories, sparking the growth of grassroots voices calling for the re-orientation of Palestinian national goals towards non-partition and the same civic rights as Israeli Jews.

This undesirable but not so unrealistic prospect of protracted stalemate (as witnessed since UNSCR 2803 was adopted) entails several implications for the prospects of Gaza's reconstruction. Today's so-called "no-state reality" is the solution being pursued vigorously by Israel in the face of varying degrees of international acquiescence or impotence. It implies Israeli effective sovereignty and control from the Jordan River to the Mediterranean Sea.

Within this de-facto framework in place (which has been termed by international human rights experts as apartheid-like),¹²⁵ approximately seven million Palestinian Arabs (including two million who are Israeli citizens) exercise resilience and survive within an archipelago of enclaves around the peripheries of the Israeli metropole, alongside but kept largely separate from a similar number of Israeli Jews, some 14% of whom have settled in the West Bank, including East Jerusalem.

These are the material elements of today's political horizon, which do not bode well for a rights-based reconstruction process. Under such conditions, the right of national self-determination and sovereignty, never abandoned as ultimate goals, must be pursued alongside the immediate protection of other rights that are denied on a daily basis. This does not diminish the importance of broad rights-based struggle; rather, it redirects the rights agenda towards the full spectrum of rights that the Palestinian people are denied. These encompass:

- Civil and political rights, including freedom of movement, freedom of expression, freedom of assembly, and the right to political participation;
- Economic rights, including the right to control resources, freedom to trade, and access to employment and livelihood;
- Social rights, including the rights to health, education, adequate housing, food security, and social security;
- Cultural rights, including the preservation of cultural identity, access to cultural heritage sites, and the freedom of cultural and artistic expression.

By focusing on this broader rights agenda rather than exclusively on the right of national self-determination, Palestinians and their allies can maintain pressure on Israel and the international community across multiple dimensions simultaneously. This implies a coherent strategy demanding an end to the system of differential rights upheld for Israelis, as compared to the rights enjoyed by Palestinians. This approach builds the case for self-determination through the accumulation of other collective rights gains, rather than waiting for a comprehensive political settlement and statehood to address those longstanding economic, social and political liberty-deficits.

For reconstruction specifically, the rights-based approach has practical implications. First, reconstruction activities must be designed and implemented in ways that respect and advance the rights of the affected population, especially:

- The right to return to their homes and recover their property;
- The right to participate meaningfully in decisions affecting their future;
- The right to adequate housing, healthcare, education, and other essential services;
- The right to work and to an adequate standard of living;
- The right to a clean and healthy environment.

The rights framework also provides the legal and moral basis for demanding accountability from those responsible for the destruction, as well as for insisting on reparations as a component of any just settlement.

Evidence from interviews with women's organisations, disability advocates and community actors suggests that this broader rights agenda must be applied through a differentiated understanding of rights-holders. The affected population is not a homogeneous category. Displacement, destruction, loss of documents, injury, restricted mobility and exposure to unsafe services are experienced differently by women, girls, persons with disabilities, older persons, injured people, widows, caregivers, tenants and households without formal property records. A rights-based approach to reconstruction should therefore require planners to identify who is able to claim each right, who is likely to be excluded from claiming it, and which institutional safeguards are needed to prevent formal equality from becoming practical exclusion.

3.2 The Historical Record of Material Losses and the Legal Basis for Reparations

Israeli impunity over decades has resulted in material and capital losses to Palestine of staggering proportions. In practice, the international community's lack of effective accountability has allowed Israeli violations and their economic consequences to persist. This double standard has enabled the accumulation of losses that now stand at levels that are hard to comprehend.

Conservative estimates of the value of confiscated Palestinian land, property and assets from the 1948 Nakba¹²⁶ alone approach \$800 billion at current prices.¹²⁷ UNCTAD estimates close to \$200 billion more in accumulated destruction and subverted development in the occupied territory since 2000.¹²⁸ The latter losses include the costs of settlement construction on Palestinian land, exploitation of Palestinian water resources, extraction of minerals from the Dead Sea and quarries, confiscation of agricultural land, and destruction of infrastructure. Systematic suppression of Palestinian economic development through movement restrictions, trade barriers, and denial of access to resources has entailed billions of dollars annually in foregone GDP and growth.

A new global understanding of the realities of the Israel-Palestine conflict provides an unprecedented opening to challenge this pattern of impunity. Hopeful signs in this direction include the increasing use of international accountability mechanisms, such as the ICJ advisory opinions of 2004 and 2024 and ongoing ICC proceedings; growing diplomatic recognition of the SoP; wider calls for accountability, restrictive measures and responsible business conduct; and rising public awareness of the realities of the occupation.¹²⁹ Together, these developments create renewed opportunities to place rights, accountability and reparations at the centre of Palestinian policy advocacy and international engagement.

The legal analysis in this context is not an academic exercise; it provides practical criteria for Palestinian decision-makers to evaluate proposed plans and for international partners to assess which plans to support. The principle should be clear: plans that are compatible with international law, that respect Palestinian rights and that advance Palestinian self-determination should be supported; plans that ignore these standards

(under the justification of technical necessity) should be rejected or fundamentally revised regardless of the financial resources they promise to mobilise.

The conduct giving rise to Palestinian reparations claims encompasses alleged violations of international humanitarian law, international human rights law and the fundamental principles governing occupation and self-determination. The applicable primary rules are found, among other sources, in the Fourth Geneva Convention and Hague Regulations, international human rights treaties, the prohibition on the acquisition of territory by force and the customary right of peoples to self-determination. These provide the legal basis for claims concerning forcible transfer and displacement;¹³⁰ unlawful killing and other forms of harm to civilians;¹³¹ extensive destruction and appropriation of homes, land, infrastructure and natural resources;¹³² settlement expansion and annexation;¹³³ discriminatory restrictions;¹³⁴ and the prolonged denial of the Palestinian people's right to self-determination.¹³⁵

The legal basis for Palestinian reparations claims lies primarily in the customary international law of state responsibility, reflected in the Draft Articles on Responsibility of States for Internationally Wrongful Acts. Where conduct attributable to a state breaches an international obligation, the responsible state must cease the wrongful conduct; offer appropriate assurances of non-repetition; and make full reparation for the injury caused. Reparation may take the form of restitution, compensation and satisfaction, separately or in combination.¹³⁶

International remedial standards further clarify the content of these obligations, including through the UN Basic Principles and Guidelines on the Right to a Remedy and Reparation,¹³⁷ and the Pinheiro Principles, which provide specific guidance on housing, land and property restitution for refugees and displaced persons.¹³⁸ In the specific Palestinian context, UN General Assembly Resolution 194 has also long formed part of the international framework for refugee return and compensation claims.¹³⁹

Where the conduct constitutes a serious breach of an obligation arising under a peremptory norm of general international law, such as the obligation to respect the right of peoples to self-determination, additional consequences arise: all states must cooperate through lawful means to bring the breach to an end; must not recognise as lawful the situation created by it; and must not render aid or assistance in maintaining that situation.¹⁴⁰

These obligations exist independently of any future political settlement. However, any final-status or end-of-claims negotiations that seek to resolve Palestinian claims must address reparation if they are to avoid preserving the consequences of internationally wrongful acts or extinguishing accrued claims without an effective remedy. The same legal framework is also relevant to the assessment of reconstruction plans, insofar as such plans may affect protected rights, determine access to remedy or reshape the conditions under which Palestinians exercise self-determination.

It is therefore not sufficient to evaluate Gaza reconstruction plans as purely technical or financial proposals, since a significant part of their content is directly related to rights protected under international law and to the limits of what is permissible in post-war arrangements. MAS research has developed a basic framework for assessing the legal compatibility of different plans across seven governing principles:

- The prohibition of forcible transfer and displacement;
- The protection of property, housing, and land rights;
- The right to self-determination and sovereignty over public decision-making;
- The obligation of accountability and prevention of impunity;
- The principle of non-recognition of unlawful situations;
- Rights-based standards of equality, non-discrimination, and participation;
- The obligation of compensation and reparation.

Applying these principles to the most controversial plans reviewed previously yields clear findings. International trusteeship and transitional governance models such as the GITA and GREAT Trust raise issues directly related to self-determination, legitimacy and accountability.

First, whenever decision-making authority is transferred to international executive councils or long-term external delegation mechanisms, the space for genuine Palestinian decision-making is reduced, and reconstruction risks shifting from a supportive process to a substitute for national will, which contradicts the essence of self-determination. The fact that these arrangements may be authorised by a UNSC resolution does not automatically confer legitimacy from the perspective of the affected population's rights. International authorisation of trusteeship does not satisfy the requirement of genuine consent from the people whose self-determination is affected.

Furthermore, long-term investment and heavy privatisation models, such as BOT arrangements, certain public-private partnership proposals and land tokenisation schemes, raise legal concerns related to property protection and housing, land and property rights standards, as well as transparency and the protection of owners' and occupants' rights. In the absence of clear mechanisms for property documentation, compensation, and real estate dispute resolution, development mechanisms may become a pathway to de facto dispossession or unfair resource redistribution, even if presented under the concept of urban modernisation or economic development. The GREAT Trust's land tokenisation proposal is particularly concerning as it would transform land ownership into tradeable financial instruments, enabling the acquisition of Palestinian land by external investors and fundamentally altering the relationship between the population and their territory.

Finally, proposals that include elements of so-called voluntary relocation or incentives for the migration of members of the occupied population raise serious concerns under the prohibition of forcible transfer and deportation, particularly where coercive conditions deprive affected persons of any genuine choice. In this context, voluntariness is not merely a linguistic formulation; it must be measured by the existence of real freedom of choice, dignified and safe conditions for those who stay, and the absence of coercion resulting from war, blockade, destruction, or the deliberate creation of conditions that make remaining impossible.

In general, plans that assume the continuation of movement restrictions or that adapt the economic model to a long-term blockade reality raise concerns regarding the principle of non-assistance in maintaining an unlawful situation. Transforming restrictions into a permanent parameter within economic and infrastructure design may produce reconstruction models that coexist with and normalise constraints rather than addressing them as a root cause of the crisis. This is particularly relevant for plans that design economic zones, trade arrangements or infrastructure configurations around the assumption that the blockade will continue indefinitely.

3.3 Integrating Rights and Reparations into Reconstruction

Integrating rights-based and reparation-oriented approaches into reconstruction practice requires operationalising rights as concrete planning, implementation and accountability criteria. This has several practical dimensions.

First, property documentation and protection must be integrated into reconstruction from the outset. The destruction of buildings has in many cases destroyed the physical evidence of ownership and occupancy. A comprehensive property documentation programme led by the Palestinian Land Authority, using cadastral records, community testimony, satellite imagery, historical records and other sources, must be established urgently to protect the rights of property owners and tenants and to prevent the exploitation of the destruction for land grabbing, unauthorised redistribution, or the consolidation of property in the hands of powerful actors. The desk research on reconstruction plans has identified property protection as an area of significant concern, particularly in plans that propose land tokenisation, holding company structures, or large-scale spatial reorganisation without adequate legal safeguards for existing property rights.

This programme should explicitly account for gendered and socially mediated forms of tenure. In Gaza, ownership and occupancy are often shaped by inheritance practices, family buildings, informal arrangements, tenancy, marital status, widowhood and loss of civil documentation. Property documentation should therefore include legal aid, community testimony, women-accessible claims procedures, tenant protection, inheritance support and safeguards against intra-household capture of compensation.

Second, the right of return to original communities must be operationalised in reconstruction planning. Displaced persons must have the genuine and effective option to return to their original locations, and reconstruction planning must be designed to facilitate and take account of local populations rather than obstruct return. Plans that reorganise spatial layouts in ways that prevent return to original locations, that create new residential areas remote from former neighbourhoods, or that impose conditions such as acceptance of new property arrangements that effectively block return are highly problematic. The Pinheiro Principles provide detailed operational guidance for implementing housing and property restitution in post-conflict contexts and should serve as the reference framework for this dimension of reconstruction.

Return must also be understood as safe, dignified and accessible return, including for those displaced to Egypt and abroad. Rebuilding a neighbourhood does not fulfil the right of return if rebuilt housing, roads, schools, clinics, markets, shelters, WASH facilities and service points cannot be reached or used by persons with disabilities, older persons, injured people, pregnant women, caregivers and children.

Third, compensation mechanisms must be established for losses that cannot be remedied through physical restitution. These mechanisms should cover both public and private losses, should be accessible to all affected persons without discrimination, and should provide compensation that is adequate in relation to the losses suffered. The design of compensation mechanisms must address the practical challenges of assessing losses in conditions where documentation has been destroyed, of establishing fair and efficient processes for adjudicating claims, and of securing the financial resources required to fund adequate compensation.

Compensation mechanisms should also avoid narrowing loss to the market value of destroyed structures or assets. Interviewees highlighted forms of harm that conventional damage assessments often miss, including disability-related costs, assistive devices, rehabilitation, psychosocial support, loss of home-based livelihoods, unpaid care burdens, legal documentation costs, protection-related needs and the specific losses of women and girls whose privacy, safety, reproductive health and access to services have been undermined. Reparations should be designed as rights-based entitlements, with grants and compensation prioritised over loans for vulnerable groups.

Fourth, accountability mechanisms must be integrated into reconstruction governance. These include transparent financial management systems, independent auditing of all reconstruction expenditures, grievance procedures accessible to all affected persons, and judicial oversight of decisions that affect rights. The population must have access to effective remedies when their rights are violated in the course of reconstruction, whether through inadequate service delivery, exclusion from benefits, property disputes, discrimination, corruption or other forms of injustice.

These mechanisms must be accessible in practice, not only available in principle. Reconstruction governance should include mobile legal aid, women-led and confidential complaint channels, disability-accessible reporting formats, sign language and plain-language communication, community-based monitoring, protection referrals, and clear routes for challenging discrimination, unsafe shelter, inaccessible services, exclusion from compensation or misuse of funds.

Fifth, the reparations dimension should be explicitly articulated in the framing of reconstruction. Reconstruction should be framed as contributing to no longer ignoring Palestinians' right to reparations for unlawful destruction, dispossession and denial of rights, even as pre-2023 reparations issues require separate treatment. This reframing has implications for the scale of financing, which should be commensurate with the scale of destruction and not limited by donor generosity or political convenience. Financing discussions should also consider the responsibilities of states and entities whose actions or omissions have contributed to violations, in line with international law.

Where responsibility for unlawful destruction is established, Israel and other responsible actors should contribute to reparations consistent with international law. The conditionality of financing should not require Palestinians to abandon any of their rights as the price of receiving assistance to which they are entitled as a matter of justice.

Under this framing, rehabilitation is part of reparative justice. Where injury, impairment, trauma, loss of caregivers and collapse of services have reduced people's ability to move, work, study, communicate or participate, repair must include restoring capabilities as far as possible. Such measures are not charitable add-ons to reconstruction, but part of the obligation to repair the consequences of unlawful destruction in ways that enable people to live with dignity.

Sixth, the guarantee of non-repetition, one of the five forms of reparation recognised in international law, has direct implications for reconstruction design. Physical infrastructure should be built to higher standards of resilience. Institutional capacity should be developed to enable more effective self-governance and self-defence of rights. Economic structures should be designed to reduce vulnerability to external shocks and blockades. The international legal and political framework should be strengthened to provide more effective deterrence against future violations.

Guarantees of non-repetition should also prevent the rebuilding of exclusion itself. A reconstruction process that restores inaccessible streets, unsafe shelters, male-controlled compensation systems, fragmented care services, exclusionary labour markets, opaque contracting and closed governance structures would reproduce pre-existing inequalities under the language of recovery.

Finally, to address the material and legal significance of the historical claims of Palestine for economic losses suffered since 1948, **the SoP might consider establishing a National Reparations Commission to thoroughly study the subject in its financial, material and legal dimensions.** Such a body would strengthen Palestinian preparedness for any eventual "end-of-claims" negotiations with Israel, particularly given that these claims have never been substantively addressed in previous permanent-status negotiations.



Photo: Alef Multimedia / Oxfam

Chapter 4: Economic Strategy for Sovereignty: Trade, Investment, and Enterprise Recovery

4.1 The Concept of Sovereign Economic Functions

“Economic sovereignty” cannot be separated from broader Palestinian sovereignty and self-determination, nor can there be a separate economic status for Gaza outside the sovereignty of the SoP. Economic sovereignty as a stand-alone attribute separate from sovereignty in its full, indivisible sense is highly problematic. However, the capacity of a state under occupation to eventually manifest its sovereignty is not only a political, geographic and demographic challenge but also an economic one. Hence, it is feasible to consider the economic functions and institutional capacities that would enable greater Palestinian economic autonomy even under non-sovereign conditions.

The concept of “sovereign economic functions”, introduced in recent Palestinian policy discussions, provides a practical analytical framework for understanding the economic dimensions of reconstruction as both a recovery exercise and a state-building project.¹⁴¹ Sovereign economic functions encompass the full ensemble of policy instruments, institutional capacities and regulatory frameworks that a sovereign state deploys to manage its economy. Only some of these functions were ceded to the PA since 1994, albeit in restricted formula: trade policy, monetary policy, fiscal policy, investment policy, industrial policy, environmental governance; and economic governance institutions.

Palestine exercises none of these functions today in their full sovereign form. The Palestinian economy operates within an economic framework shaped by Israeli control and security, with Palestinian interests subordinated to the policy priorities of this framework. Palestinian trade, fiscal revenues, monetary conditions, banking operations, movement, access and resource utilisation remain heavily constrained by Israeli control.

The reconstruction of Gaza, alongside increased international recognition of the SoP, provides an opportunity to adopt this strategy for sovereign economic policy-making, to strengthen the foundations of Palestinian economic autonomy. This is not only a long-term political question. Reconstruction itself requires the importation of massive quantities of materials, the management of large financial flows, employment creation for hundreds of thousands of workers, and targeted industrial and social development policies. These are practical economic functions that must be strengthened if reconstruction is to reduce dependency and support a viable Palestinian economy.

This discussion defines sovereign economic functions primarily through the instruments normally associated with state economic authority, such as trade, fiscal and monetary policy. As such they are of no less importance to Palestinians in the West Bank than in the Gaza Strip; indeed they offer pathways to a unified SoP. Nevertheless, if economic sovereignty is understood only through formal state instruments, it risks overlooking the domains where Gaza's economy is presently being sustained. These include households, informal production, care relations, community networks and the unpaid labour through which people absorb the collapse of public infrastructure, markets and services.

Economic sovereignty means more than control over policy instruments. It is also the power to define what kind of economy is being rebuilt, for whom, and from which social reality. A sovereign reconstruction strategy must therefore recognise, reduce, redistribute and support care work through infrastructure, services, social protection and employment policy.

In Gaza, sovereign economic recovery cannot be measured only by the restoration of markets, firms, trade flows, fiscal instruments or investment channels. It must also be measured by whether reconstruction reduces dependency at the level of everyday life, recognises unpaid and informal economic contributions, prevents disability-related exclusion, protects women's housing and property rights and rebuilds economic institutions around the lived realities of those who will inhabit the rebuilt Gaza.

The analysis in this chapter focuses on economic policy sovereignty, while not covering social protection policy, which is no less a sovereign function than those discussed. The draft Constitution of the SoP specifies a "mixed economic system" that links the free market economy to social justice and that provides a leading role for the state in ensuring that link. This provides an important legal grounding and strategic anchor for a vigorous social protection policy for Palestine. PA economic regulation and regulatory bodies are relatively well developed and cover most sectors. By contrast, social protection remains partial and inadequate, consisting of a patchwork of programmes, while repeated attempts to establish a Social Security Law and system have stalled. Nevertheless, the urgent need for social protection in Gaza calls for precisely such a universal system.

This implies that today's social protection programmes should be conceived with the same universalist principles that an eventual social security system would provide, while also recognising differentiated needs linked to disability, displacement, care responsibilities, documentation loss and gendered barriers to access. The proposed two-year Emergency Basic Income Program in Gaza could be understood as a transitional building block toward a post-war social security system for the SoP. It would bridge the present absence of adequate social protection while preparing the institutional ground for universal medical insurance, child and senior citizen benefits, disability-sensitive support, unemployment protection and care-responsive social policy. Designed in this way, EBI would not only be a temporary cash transfer. It would become part of the sovereign economic infrastructure through which reconstruction recognises social loss, redistributes risk and restores the material capacity of people to survive, participate and rebuild.

4.2 Trade Policy and Commercial Autonomy

In trade, building Palestinian sovereign economic functions requires a trade and fiscal policy that maintains necessary economic relationships with Israel given geographical and structural realities, while simultaneously expanding Palestinian control over key attributes of trade autonomy. These attributes include commercial border management, the ability to set tariff structures and the development of trade facilitation infrastructure and institutional capacity in a way that reduces Palestine's dependency on Israeli logistics, customs administration and transport networks.

Palestinian authorities could explore options for greater international trade recognition including possible engagement with the World Trade Organization, in Palestine's capacity as a "separate customs territory". Requesting such an observer member status, not explicitly linked to Palestinian statehood, would be akin to an international economic affirmation of a distinct Palestinian economic entity as a baseline reference for establishing future peaceful trade relations with Israel and other WTO member states.

The reconstruction context creates concrete opportunities to advance trade autonomy. The massive importation of construction materials, heavy equipment, vehicles, fuel and other goods required for reconstruction provides leverage for negotiating improved border crossing arrangements that could become permanent features of Palestinian trade infrastructure. The development of the Rafah crossing as a fully functional commercial border was envisaged in the last Palestinian-Israeli "Agreement on Movement and Access (AMA)" of 2005, which should be the baseline for re-establishing trade relations between Gaza Strip and the world.¹⁴² The AMA also envisaged maritime access options and the development of alternative trade corridors to the West Bank and through Egypt, Jordan, and potentially via sea routes. Such commercial safe passage measures can diversify Palestine's trade routes and reduce the dependency on Israeli-controlled crossings that has been a fundamental vulnerability of the Palestinian economy.

The Palestinian private sector has articulated the critical importance of trade facilitation with particular urgency. The private sector position paper calls for the opening of border crossings, the facilitation of trade flows between Gaza and the outside world and between Gaza and the West Bank, the establishment of a secure corridor between the two territories and the resolution of the shekel accumulation problem in the banking system that constrains commercial transactions. These demands are foundational elements of trade autonomy that must be pursued as national strategic priorities. The corridor between Gaza and the West Bank is especially critical: it is the physical manifestation of geographic unity and a prerequisite for the viable economic integration of the Palestinian national economy.

Yet commercial autonomy cannot be understood only through formal border regimes, customs systems or trade corridors. It must also be assessed through the everyday commercial systems that enable people, firms, workers, and households to exchange goods, receive payments, move money and sustain livelihoods under conditions of siege and destruction. From this perspective, the apparent "modernisation" of financial transactions in Gaza must be interpreted with caution. The digital transformation in Gaza cannot be read as a financial success story or mere innovation. It is essentially a coercive result of the liquidity crisis; it must be read as a forced adaptation imposed by both the siege and the war. This does not mean that digital payment systems should be rejected. It means that they should not be misread as evidence of autonomous financial resilience when they are also a symptom of forced adaptation to liquidity blockade, insecurity and the breakdown of normal banking channels.

The same caution applies to the informal street economy that has expanded during the war. Formal trade policy often privileges large importers, contractors and registered firms, while treating street vendors, home-based producers, women-led micro-initiatives and informal cooperatives as marginal or temporary.

These actors should be treated as part of the productive base of recovery, not as an irregularity to be cleared away once formal reconstruction begins. Commercial autonomy should therefore include the protection and regulation of local exchange systems, not only the liberalisation of external trade routes.

This creates a necessary tension within the trade autonomy agenda. On one hand, Gaza requires open crossings, secure corridors, recognized trade routes and international guarantees. On the other hand, trade autonomy will remain socially thin if it rebuilds only the infrastructure of import, export and large-scale contracting while erasing the micro-economies through which displaced and impoverished people survive. A sovereign trade policy for reconstruction should therefore operate at two levels simultaneously: externally, by challenging the restrictions imposed on Palestinian trade through borders, ports, customs and safe passage; and internally, by protecting the local commercial ecosystems that allow people to rebuild livelihoods from below.

In this regard, Palestinian shippers have the right to equal treatment at borders as Israeli traders, something that has been manifestly denied and well documented. The WTO Trade Facilitation Agreement (TFA) of 2013 imposes obligations on Israel that it systematically ignores in dealing with Palestinian trade passing through its ports.¹⁴³ International partners with trade relationships with Palestine should examine available legal and diplomatic avenues, including bringing a formal complaint to the WTO, to address discriminatory or restrictive treatment of Palestinian trade and challenge Israel's alleged violations or non-compliance with its trade facilitation obligations.

4.3 Fiscal and Financial Foundations for Reconstruction

In financial, fiscal and monetary matters, the SoP requires greater autonomy to support reconstruction and reduce dependency. This is essential not only for enabling and anchoring reconstruction in Palestinian ownership, but also in terms of the broader sovereignty agenda.

The fiscal dimension is urgent. Israel's withholding of PA fiscal revenues, estimated to reach approximately \$6 billion accumulated by end of 2026, represents a major source of potential reconstruction financing that is currently withheld. Restoring these revenues, strengthening domestic revenue collection capacity, reforming public financial management systems to ensure transparency and efficiency, and integrating reconstruction expenditure into a coherent fiscal framework are essential steps toward fiscal sovereignty and expanding Palestinian fiscal space.

Meanwhile the reconstruction of the banking sector in Gaza is both a sectoral reconstruction priority and a macroeconomic necessity of the first order. Gaza especially has suffered from limited financial access and cash issues. The massive financial flows associated with reconstruction, including donor disbursements, investment capital inflows, trade payments for imported materials, wage payments for hundreds of thousands of workers, and consumption expenditure by the population, must be processed through a functioning banking system.

To begin with, **greater access to concessional and development finance, through recognised borrowing mechanisms, could enable Palestine to access international capital markets and multilateral lending institutions on its own account**, financing reconstruction through sovereign debt instruments rather than depending exclusively on donor grants. Were the SoP to achieve greater fiscal autonomy and its sovereign borrower status internationally recognised, this would transform the financial dynamics of reconstruction and long-term development, reduce dependency, and enhance Palestinian agency. Financial instruments, such as social or development impact bonds, could mobilise resources from the Palestinian diaspora and international investors.

Reconstruction finance should not be designed primarily to expand credit markets, but should also have a social impact dimension. It should first restore economic life, protect households from predatory debt, and provide grants, zero-interest transitional finance, wage support, liquidity and productive rehabilitation to those whose assets and livelihoods have been destroyed. This also requires scrutiny of reconstruction funds and trust fund mechanisms. Large-scale pooled financing can improve coordination, but it can also reproduce a familiar pattern in which resources are absorbed by international administration, consultancy costs, compliance systems and intermediary institutions before reaching affected communities. The fiscal question is therefore not only how much money is pledged, but how much reaches people, who controls allocation, what costs are deducted along the way, and who has the authority to audit these flows. For this reason, fiscal sovereignty must be linked to public accountability.

Second, the Palestinian banking system needs to be recognised and internationally guaranteed as a distinct entity, with its own regulatory framework, its own correspondent banking relationships with international financial institutions, and protection from the vulnerabilities created by its current links to the Israeli financial system. The Palestinian banking sector is vulnerable to Israeli decisions, including the periodic threatened termination of correspondent banking relationships, ceilings on accumulated shekel cash transfers to the Bank of Israel, and Israeli security vetting of Palestinian bank clients. These factors together create a structural risk that undermines economic stability and investor confidence.

Third, the Palestine Monetary Authority (PMA) needs enhanced independence from Israeli monetary policy, and regulatory capacity to manage monetary conditions within the Palestinian economy, to regulate the banking sector effectively, and to develop modern payment systems and digital financial services, especially important in the Gaza context. Internationalisation of the PMA's correspondent banking relationships would help guarantee access and bypass the stranglehold of Israeli banks to ensure that the reconstruction funding flow is uninterrupted, unpoliticised and not weaponised. Yet digital financial services must be developed with strong protections. As the Gaza experience shows, digitalisation can support payments and aid delivery, but it can also deepen exposure to surveillance, exclusion, fees and coercive financial controls when introduced under siege conditions.

The operational challenges of the post-war environment must be addressed as immediate priorities, especially: the shekel cash accumulation problem, the disruption of international correspondent banking, and the absence of normal banking services or adequate ATMs for the population.

Medium-term priorities include rebuilding banking infrastructure, developing digital banking platforms; restoring regulatory oversight; and strengthening anti-money-laundering systems in ways that do not obstruct legitimate humanitarian, civil society, or community-based financial flows.

Fourth, while anti-money-laundering and counter-terrorism compliance are routinely presented as technical safeguards, compliance requirements can become coercive barriers for Palestinian civil society. Safeguards can become exclusionary when they reproduce the surveillance logics of occupation, impose excessive administrative burdens on local organisations, or make grassroots actors financially ineligible. A credible financial architecture should therefore distinguish between legitimate fiduciary accountability and clearance regimes that obstruct Palestinian participation.

Fifth, the financial architecture must also address legal invisibility and documentation loss. Destroyed civil records, missing documents, unregistered or informally documented family arrangements, and contested ownership claims will directly affect women, widows, female-headed households, children, and displaced families seeking compensation or housing restitution. Reconstruction finance should therefore include dedicated legal aid, civil documentation recovery, inheritance support, and property-claim assistance as part of the reconstruction budget, not as optional protection programming. The same principle applies to disability budgeting.

Taken together, these insights reframe traditional notions of fiscal and financial sovereignty. It is not only the ability to borrow, receive aid, operate banks, manage payments or strengthen compliance systems. It is the ability to design financial systems that protect people from debt, surveillance, exclusion, and dispossession. A sovereign financial foundation for Gaza's reconstruction must therefore combine macro-fiscal autonomy with fair financing, public accountability, disability-sensitive budgeting, legal documentation recovery, core support to local organisations, and protection from the weaponisation of compliance.

4.4 Investment Policy and Private Sector Recovery

Palestinian development policy and investment priorities, developed in tandem with Gaza's recovery and reconstruction phases, constitute an expression of sovereign socio-economic vision that requires international support rather than conditionality that distorts Palestinian priorities.¹⁴⁴ The principle is clear: Palestinians have the right to determine their own development priorities, and international support should respect and enable these priorities rather than imposing external conditions that distort development choices, favour external interests, or subordinate Palestinian agency to donor agendas.

The recovery of the private sector is central to the economic empowerment strategy. The private sector is a central engine of employment generation, productive investment and economic recovery, provided that recovery is guided by public accountability, labour rights and social priorities. The private sector position paper provides a detailed assessment of the private sector's capacities, needs and priorities. Key indicators include approximately 176,000 private sector establishments in Palestine before the war, with 56,000 in Gaza and 120,000 in the West Bank, employing approximately 522,000 workers.¹⁴⁵

The destruction of the vast majority of Gaza's enterprises, combined with the forced stoppage of approximately 85% of Gaza's workers, represents a devastating loss of productive capacity, employment and institutional knowledge.

However, the interviewees suggest that “private sector recovery” cannot be defined only as the revival of formal firms, large contractors and registered commercial establishments. Such a framing risks excluding the economic spaces where women, displaced households, cooperatives, informal vendors, home-based producers, care providers and mutual aid networks are concentrated. A genuinely inclusive private sector recovery must therefore recognise the full spectrum of Gaza’s economic life, from larger firms and industrial zones to micro-enterprises, cooperatives, informal markets, household production and survival economies. Reconstruction should not be organised only around conventional profit-driven business recovery but should also make cooperatives a substantial part of the economic model. This reframes investment policy away from a narrow concern with firm profitability towards employment, collective ownership, redistribution of returns and socialised resilience. The same logic applies to informal and micro-economic activity. The recovery of productive capacity requires a comprehensive strategy for each phase of reconstruction that addresses multiple dimensions simultaneously, as elaborated by the private sector:

In the immediate term, the priorities include:

- The provision of emergency working capital for enterprises that are partially damaged but capable of resuming operations;
- Emergency grants and compensation for the most severely affected enterprises;
- Temporary employment programmes operated through the private sector to absorb unemployment and retain skilled workers in the market;
- Reactivation of small and micro enterprises, which constitute the backbone of the Gaza economy, through targeted financing, technical assistance and market access support.

In the medium term, the recovery strategy must encompass:

- Rebuilding of industrial zones in Gaza that served as hubs of manufacturing and employment;
- Investment in technological and digital infrastructure to modernise production and improve competitiveness;
- development of public-private partnerships for infrastructure reconstruction that leverage private sector efficiency while maintaining public accountability;
- Strengthening of trade and investment links between Gaza and West Bank enterprises through joint ventures, supply chain integration and market sharing arrangements;

- Creation of an enabling regulatory environment through legislative reform, institutional capacity building, and the simplification of administrative procedures.

In the long term, the strategy should target:

- Development of new industrial capacity in sectors with competitive potential, including construction materials, food processing, information technology, renewable energy and agriculture-related industries;
- Enhancement of export capacity and the diversification of markets beyond Israel;
- Investment in research, development and innovation to build a knowledge-based economy;
- Creation of an investment climate that attracts domestic and foreign investment through security, stability, transparent governance, strong institutions and predictable regulation.

Yet these measures will not automatically produce inclusive recovery. If left to market incentives alone, reconstruction may reproduce pre-war patterns of labour exclusion while deepening vulnerabilities created by displacement, disability, asset loss and household impoverishment. Women’s employment therefore cannot depend on voluntary inclusion or corporate goodwill. Reconstruction contracts, investment incentives, procurement rules, and public-private partnerships should include binding requirements for women’s employment, maternity protection, care-sensitive working conditions, protection from harassment, and access for women across skill levels. Disability inclusion must also be enforced through reasonable accommodation, accessible workplaces, adapted tools, safe transport, anti-discrimination protections, and functional capacity assessments that match people to meaningful work. An investment climate that attracts capital while reproducing exclusion, debt, unsafe work, gender discrimination or disability barriers might rebuild the economy, but without a foundation of economic justice.

The private sector has committed to specific undertakings in support of reconstruction. These shared priorities demonstrate the private sector's readiness to be a responsible partner in reconstruction, and include:

- The production of building materials to the highest international standards;
- Prioritising locally manufactured materials before turning to foreign suppliers;
- Investment in technological and digital infrastructure for industrial modernisation;
- Transparency, integrity and compliance with applicable laws and regulations;
- Effective coordination and partnership-building with Arab private sector counterparts;
- Investment in new manufacturing capacity in the West Bank to serve both markets;

- Raising the productive base to meet the needs of both the West Bank and Gaza markets;
- Strengthening the national product through dedicated investment funds;
- Support for combating tax evasion and customs smuggling.

4.5 Additional Sectoral Needs and Capacities

A more disaggregated analysis of the Palestinian private sector reveals both capacities that can be mobilised and gaps that must be addressed in future targeted research.

In construction, re-establishing the construction sector's own capacity is therefore a prerequisite for its role in broader reconstruction, requiring emergency working capital, equipment replacement, skills retraining and the restoration of supply chains for construction materials.

In the manufacturing sector, the knowledge, experience, and market relationships developed over decades persist among the entrepreneurs and workers who survived, and these assets provide the foundation for rebuilding. The restoration of local food production capacity reduces dependence on imported food, creates employment and strengthens food security resilience.

The information and communications technology sector should be identified as a strategic priority for its employment potential, its export potential, its relatively low infrastructure requirements, and its contribution to the digitalisation and modernisation of the broader economy.

Agricultural rehabilitation should be prioritised both for its economic contribution and for its role in maintaining the population's attachment to and investment in the territory.

The gap analysis reveals several areas where the Palestinian private sector currently lacks the capacity required for reconstruction at the necessary scale. These gaps can be addressed through targeted partnerships with international firms that bring the specific expertise and equipment required, with clear terms of reference that protect Palestinian ownership and maximise the transfer of knowledge and skills to Palestinian counterparts.

Key capacity gaps include:

- Heavy construction and infrastructure engineering, where the scale of destruction requires capabilities beyond what the pre-war sector possessed;
- Specialised environmental remediation, including the management of hazardous materials, contaminated land, and unexploded ordnance;
- Large-scale project management for multi-billion-dollar programmes;

- Advanced technology systems including smart grid development, modern water treatment and digital infrastructure;
- Certain categories of heavy equipment and specialised construction machinery.

Yet these capacity gaps are not merely technical. They are also social, gendered, and disability-related. Heavy engineering, shelter design, WASH systems, schools, clinics, markets, roads and public buildings will determine who can move, work, learn, trade, receive care, access services and participate in economic life. If reconstruction imports technical capacity without embedding universal design, gender-sensitive planning, psychosocial recovery, and accessibility auditing, it will rebuild exclusion into the physical environment.

Accordingly, sectoral capacity planning should include universal design standards, OPD-led accessibility audits, gender-sensitive shelter and WASH criteria, trauma-informed public spaces, and the reconstruction of care infrastructure. Early childhood centres, schools, community kitchens, women's centres, rehabilitation facilities, safe markets and accessible transport routes are economic infrastructure because they enable women, caregivers, persons with disabilities, and displaced families to participate in work, education, services, and public life. Rebuilding industrial capacity while neglecting the physical sites of care would reproduce the unpaid labour burden that keeps women out of the labour market.

A critical concern raised by both the private sector and the Gaza focus group participants is the risk of marginalisation of Palestinian enterprises in the reconstruction process. If international firms are brought in to manage reconstruction directly, with Palestinian enterprises relegated to subcontracting roles, the potential for local economic recovery, employment generation, skills development, and capacity building risks being diminished.

The principle that must guide the engagement of international firms is complementarity: international expertise should be brought in to fill specific gaps that the Palestinian private sector cannot currently fill, such as specialised engineering, large-scale project management, or niche technical skills. But the Palestinian firms, workers, cooperatives, municipalities, professional associations, OPDs, women's organisations, and community-based actors must remain at the centre of implementation, review, monitoring, and accountability. Consultations were emphatic on this point: if the Palestinian contractors, workers, and affected communities are not at the heart of reconstruction, there will be no genuine reconstruction.

4.6 The Imperative of National Economic Integration

A fundamental principle of the unfolding analysis is that Gaza cannot follow an economic reconstruction and state formation process separate from the fate of the rest of the SoP.¹⁴⁶ The broken economic links between Gaza and the West Bank must be restored and strengthened as a central objective of the reconstruction process. The separation of the two economies is not a natural condition; it has been produced and deepened by Israeli policies of closure, separation and fragmentation of the Palestinian territory to prevent the emergence of a viable Palestinian economy or state.

The Palestinian Prime Minister emphasises this goal in the introduction to the Government's (MoPIC) plan.

“The Government of Palestine has defined the national vision for Gaza’s recovery—one that is rooted in resilience, sustainability, and inclusivity. Gaza will rise again—an open, connected, and thriving part of the State of Palestine, fully integrated into the regional and global economy. Gaza’s history and Palestinian identity will be preserved, ensuring that its cultural heritage and national spirit remain unshaken. Gaza’s reconstruction will serve as a model of resilience and sustainable development, laying the foundation for lasting peace and stability.”

Economic unification requires a transition from a fragmented, dependent economy to a self-reliant, integrated one. A phased approach includes short-term stabilisation through infrastructure reconstruction in Gaza and re-establishment of trade routes; medium-term restructuring via tax reform, industrial policy, trade strategy and financial independence; and long-term goals of border control, a knowledge-based economy, infrastructure projects, energy independence and regional integration. Challenges include Israeli restrictions, political instability, limited resources and aid dependence, necessitating strong governance and coordinated policies.

From a private sector perspective, the reconstruction of Gaza must therefore be conceived as part of the reintegration of the Gazan economy into the Palestinian national economy, not as the development of a separate economic trajectory. This requires multiple concrete measures:

- Restoration and strengthening of trade flows between the two territories, including the physical corridor that has been a long-standing Palestinian demand;
- Harmonisation of economic policies, regulations, standards, and procedures;
- Development of integrated supply chains that leverage the complementary strengths of the two economies;
- Creation of joint ventures and partnerships between enterprises in Gaza and the West Bank;
- Integration of labour markets to enable the movement of workers and professionals;
- Coordination of investment policies to ensure that investment in Gaza complements rather than duplicates investment in the West Bank.

National economic integration must therefore be protected through procurement, partnership, and implementation rules. The scale of debris removal, infrastructure repair, industrial rehabilitation, energy systems, environmental remediation and digital infrastructure may require international expertise. But this expertise must not displace Palestinian firms or turn Gaza into an externally managed reconstruction zone. International firms should be required to partner with Palestinian entities, and West Bank firms should be required to work with Gazan partners where projects are implemented in Gaza. Properly designed, such mechanisms would connect Gazan and West Bank firms, prevent external extraction, strengthen national supply chains, and protect Palestinian economic sovereignty.

Overall, therefore, the strategy for empowering the economy proposed in this Report must also be a national sovereignty strategy: one that encompasses both territories and builds a unified, viable Palestinian "national economy" capable of sustaining a sovereign state. The state institutions, policies, and capacities developed through reconstruction, including the NCAG, should serve this national objective. A Gaza-specific economy that entrenches permanent geographic separation is precisely what Israeli policy has sought to impose for 20 years, and what some concepts of Gaza's future still entertain. If anything, however, recent years have made Gaza even more central to the cause and future of the Palestinian people, who have rallied around their compatriots despite division and distance.



Photo: Jacqui Corcoran / Oxfam

Chapter 5: Palestinian-led Reconstruction Governance

5.1 The Governance of Reconstruction: Best Practices

Building on the principle of Palestinian ownership outlined in Chapter 2, the four-staged undertaking of Relief, Rehabilitation, Recovery, and Reconstruction requires a governance framework to coordinate a complex, multi-stakeholder, multi-phase process. The governance challenge includes maintaining Palestinian ownership, accountability, and alignment with national priorities; allocating authority and responsibility across actors and geographic areas; managing resources; ensuring accountability to the Palestinian people and international partners; protecting rights, resolving disputes; and managing the transition from emergency arrangements to permanent institutional structures.

Consultations with Gaza stakeholders have identified several essential governance principles for successful reconstruction. These include:

- Clear national leadership with a unified reference authority that can make binding decisions and resolve disputes with agreed mechanisms for decision-making and dispute resolution;
- Unified data systems for damage assessment, needs tracking, and programme monitoring;
- Stable and predictable financing that enables medium-term recovery;
- A principled approach that protects humanitarian operations from political conditionality and the politicisation of aid;
- The meaningful and representative participation of the private sector, civil society and affected communities.

However a core institutional risk remains that a Palestinian-led reconstruction architecture may be formally national while reproducing exclusion in practice if women, persons with disabilities, local civil society organisations, and affected communities are included only as consultees. The governance framework therefore requires binding inclusion mechanisms at every level to the extent feasible. These mechanisms are not separate from coordination. They are what make coordination accountable to those who will live with the consequences of reconstruction decisions.

The governance framework must also contend with the particular complexities of the post-ceasefire institutional landscape, including the interrelated mandates of the BoP and UN agencies, the NCAG and the SoP, international and regional organisations, bilateral donors, INGOs, and the private sector.

The potential for tension between international oversight requirements embedded in the UNSCR framework and the principle of Palestinian ownership creates an ongoing governance challenge. That can be addressed through clear delineation of roles, transparent communication and accountability mechanisms and safeguards for Palestinian ownership and humanitarian principles. Multilateralism is indispensable to a successful donor effort for Gaza.

The governance challenge is further complicated by the need to manage the transition from emergency governance arrangements, which are inherently ad hoc and centralised, to more permanent institutional structures that are decentralised, participatory, and accountable. In the framework of UNSCR 2803 the BoP institutions will also need to work in complementarity with the UN system and established humanitarian and development coordination mechanisms, whose operational presence, technical expertise and legitimacy remain essential.

Gaza focus group participants also identified a core issue in reconstruction planning: the confusion between who is responsible for defining a problem, who has authority to solve it, and who is accountable for delivery. This can lead to gaps between planning and implementation, with contractors burdened with responsibilities beyond their authority, plans designed without the participation of implementers, and weak coordination between political, financing, and implementing actors. Any governance framework must address this issue by clearly defining who decides, who finances, who implements, and who is accountable at each level and in each sector of the reconstruction process.

The governance framework proposed in this study is informed not only by the specific conditions of the Gaza context but also by the lessons of post-conflict reconstruction experiences globally, including in Iraq, Afghanistan, Lebanon, Bosnia, and Gaza itself after previous military operations. These experiences yield several consistent findings that are directly relevant.¹⁴⁷

First, externally-led reconstruction actors without genuine local ownership consistently underperform and often create more problems than they solve. The experience of Afghanistan, where massive international investment in reconstruction produced limited sustainable results over two decades, is instructive. The lesson is not that international support is unwelcome but that it must operate within a framework of local ownership, local priorities, and local accountability. When international actors set priorities, design programmes, manage implementation, and evaluate results according to their own criteria, the reconstruction effort becomes divorced from local needs and capacities, creating dependency rather than building self-reliance.

Second, fragmented reconstruction among multiple agencies, donors, and implementers creates coordination failures, duplication of effort, gaps in coverage and high transaction costs. The experience of aid to Palestine provides numerous examples of this problem, with hundreds of projects managed by dozens of organisations often working at cross-purposes. Effective coordination requires more than information sharing; it requires agreed decision-making, resource allocation and accountability mechanisms.

Third, the pressure for speed must not undermine quality, sustainable or local capacity in favour of international contractors or prioritising visible physical outputs over less visible but equally important institutional and social outcomes even if this means a somewhat slower pace of visible physical progress in the early stages.

Fourth, corruption and the diversion risks in post-conflict reconstruction environments create opportunities for misappropriation. The Palestinian private sector and civil society have both emphasised the importance of transparency and accountability as prerequisites for their engagement with and support for the reconstruction process.

Fifth, the experience of previous Gaza reconstruction efforts, particularly after the 2014 war, provides specific lessons about the obstacles created by the Israeli blockade, the limitations of the international community's reconstruction mechanisms, and the importance of Palestinian private sector involvement. The post-2014 reconstruction proceeded slowly, impeded by Israeli restrictions on the entry of construction materials, the failure of donors to honour their pledges, bureaucratic obstacles in implementation mechanisms, and the marginalisation of the Palestinian private sector.

5.2 The Palestinian Institutional Architecture

5.2.1. The State of Palestine: National Coordination and Representation

The SoP institutions have critical functions in the reconstruction context that should not be bypassed or substituted by other actors. At the national level, the SoP provides the representative function in international forums, engaging with governments, international financial institutions, the UN system, and other multilateral bodies on behalf of the Palestinian people. This representative function is essential for fund-raising, for ensuring that Palestinian interests are reflected in international decision-making, and for asserting the international legal personality of the Palestinian state.

The SoP should also provide institutional consultative space for strategic planning and coordination functions that ensure reconstruction in Gaza is integrated with national development priorities. The PA reconstruction programme and National Spatial Plan represent a first operational framework of this function. The coordination of reconstruction with development planning in the West Bank, the alignment of reconstruction investments with long-term national economic strategy, and the management of the interface between Palestinian and international institutional frameworks all fall within this indispensable national leadership role.

In Gaza specifically, existing public administrative and technical capacities, including those linked to PA and Hamas civil administrations, should be, in coordination with NCAG, brought together through transitional or provisional administrative arrangements into new SoP structures so as to restore essential capacity at interrelated levels of governance. This is essential to restore capacity in social service delivery, utility management, municipal governance and regulatory oversight, including building codes, environmental standards, commercial regulation and professional licensing.

The SoP has clearly laid out its strategy for governance of the reconstruction process. The MoPIC plan states that, to implement its programmes, the Government will pursue a "structured transition to unify Gaza's governance under a cohesive national framework." It frames this transition as essential to both preventing further fragmentation and ensuring that recovery is led by legitimate institutions, trusted by the people and supported by partners. "Consistent with the shared principle that the Gaza Strip is an integral part of Palestinian territory, SoP efforts will prioritise establishing a re-integration between Gaza and the West Bank, preserving a unified Palestinian administration and ensuring that neither geography nor political divisions undermine Gaza's role in the future Palestinian state."

To implement the MoPIC Programme, the "time-bound Gaza Committee will support the public institutions during the transition, coordinate, oversee recovery and reconstruction, and ensure continuity while facilitating institutional reintegration." Restoring the rule of law and security is fundamental to Gaza's recovery, reconstruction and long-term stability. Law enforcement agencies will be unified under a national command, supported by international partners providing training and capacity-building. The legal framework will be harmonised with that used under the SoP, integrating Gaza's judiciary into a cohesive national system. Security sector reforms may be supported by an international force to oversee stability in Gaza and the West Bank and the reintegration of security personnel in Gaza.

Field-level interviews, however, complicate any assumption that national coordination can simply reactivate pre-existing state channels. Palestinian state leadership remains essential for representation, legal continuity, and national development planning, but it will be operating in a context where local administrative, judicial, and protection systems have been severely damaged. Feminist legal and community actors repeatedly described a gap between formal institutional mandates and the realities through which people currently seek safety, documentation, property protection and dispute resolution.

This does not negate the need for SoP leadership. It changes the conditions under which that leadership must be exercised. In the absence of functioning courts and police, local WROs and legal service providers have already developed alternative mechanisms for protection, mediation and rights defence. These arrangements are not a substitute for a functioning legal system. They are emergency responses to institutional collapse. Yet they provide critical local knowledge about property disputes, GBV risks, women's inheritance and housing claims, documentation gaps and community-level protection needs.

The implication for the SoP framework is clear: national leadership must inclusively incorporate, resource and regulate these emergency justice and protection mechanisms rather than bypass them. A credible Palestinian institutional architecture should therefore include formal channels through which WROs, legal aid organisations, OPDs, municipal actors, and community protection committees can feed evidence into national planning, flag exclusion or abuse, and support interim dispute resolution until formal judicial and administrative systems are restored. This would strengthen rather than weaken Palestinian state authority, because it would root national coordination in the realities of Gaza's current institutional landscape.

5.2.2. The NCAG: Field-Level Coordination and Palestinian Ownership

Within the emerging SoP governance framework the NCAG will serve as a transitional Palestinian technocratic authority empowered for field-level coordination and support to relief, recovery and reconstruction activities in Gaza, including those implemented by national and international partners. Its detailed mandate has yet to be specified, but if clearly defined and accountable, its role should include:

- Supporting coordination of relief priorities in complementarity with UN-led humanitarian coordination mechanisms, ensuring equitable distribution of assistance, avoiding duplication of effort, and reaching the most vulnerable populations;
- Supporting alignment and monitoring of rehabilitation programmes across sectors ensuring quality, timeliness, and alignment with national priorities;
- Technical and planning preparation for large-scale reconstruction, including damage assessment, spatial planning, design standards, and procurement frameworks;
- Facilitating sectoral coordination among Palestinian institutions, local actors, UN agencies, INGOs, donors and private sector actors operating in Gaza, ensuring that their activities complement rather than duplicate or undermine each other and that they operate within the framework of Palestinian ownership and NCAG guidance.

All areas of authority assigned to the NCAG should be meaningful, clearly defined and accountable. These include: priority-setting and resource allocation of reconstruction among sectors, geographic areas, and implementing partners; mechanisms to review and approve proposed reconstruction activities to ensure alignment with Palestinian priorities, laws, standards or rights-based safeguards; coordination and accountability mechanisms through which all actors in Gaza align their work with Palestinian priorities and established humanitarian/development standards, and deliver results.

The NCAG's field-level mandate will be tested by its ability to bridge formal coordination and local institutional collapse. Its role should not be limited to aligning sectors or reporting progress upward. It must also create accountable downward channels through which affected communities, WROs, OPDs, municipalities, neighbourhood committees and frontline service providers can influence priorities, register grievances and trigger corrective action. This is particularly important for widows, female-headed households, GBV survivors, persons with disabilities, older persons, and those who have lost documents, homes, assistive devices, or family support networks.

The NCAG needs explicit inclusion safeguards in its mandate and operating procedures. These should include published criteria for appointments and consultations; minimum representation of women, WROs, OPDs, youth, older persons, and affected neighbourhoods in sectoral bodies; accessible public communication; multilingual and disability-accessible complaint channels; and a requirement that grievances concerning housing, documentation, GBV, disability access, aid diversion and discrimination be tracked and resolved through transparent procedures.

The NCAG can only claim field-level legitimacy if it becomes a conduit between national authority and the local systems through which people are actually surviving, organising, documenting harm and seeking redress. This also responds to the wider concern raised by Palestinian economic actors that committees should not be symbolic. They must be empowered, equipped with reporting systems and able to exercise meaningful oversight rather than merely validate decisions taken elsewhere.

The NCAG has an historic opportunity to play the lead role as an interlocutor with the population of Gaza and to provide a unifying voice, responsible for communicating reconstruction plans, receiving and responding to community input and grievances, and ensuring that the reconstruction process remains responsive to the needs and priorities of the people it serves. **Its long-delayed entry to the Gaza Strip to assume its vital role is an urgent priority and cannot await six more months of political negotiations and manoeuvring.**

5.3 International Actors: Roles and Boundaries

5.3.1. UN Agencies: Restoring Legitimate Operational Roles

Since 2023, the emergence of militarised and privatised aid delivery models and actors operating outside established humanitarian coordination frameworks as part of an Israeli-inspired campaign to delegitimise and dismantle UNRWA (and much of the UN-INGO aid infrastructure) has raised serious concerns about principled humanitarian action. The UN system has nevertheless demonstrated that it remains the indispensable partner for Palestinian relief, recovery and development. A 2024 study on the governance of international aid provides a detailed analysis of the problems created by uncoordinated, donor-driven aid and proposes a framework for rationalising international assistance under Palestinian leadership.¹⁴⁸

UN agencies have an opportunity in the current political climate and field vacuum to convene coordinated, principled and Palestinian-led relief, recovery and reconstruction, with a rational division of labour that avoids duplication and gaps, effectively pools resources across agencies and programmes, and places coordination of activities under Palestinian leadership. The UN system brings essential capacities to the reconstruction process: specialised technical expertise across sectors, established operational systems for procurement, logistics, and project management, relationships with international donors and financial institutions, and the institutional continuity provided by a permanent international presence.

However, although UN agencies may be indispensable in logistics, financing, procurement, data systems and service delivery, their compliance procedures can also reproduce exclusion when they are imposed without transparency, appeal mechanisms, or sensitivity to the operational realities of local organisations. WROs and community-based organisations describe clearance, due diligence, partner selection, and vetting processes as barriers that delay or restrict the work of organisations already providing frontline protection and survival services.

This critique should be integrated as a governance warning, not as a rejection of UN involvement. UN agencies can support Palestinian-led reconstruction only if their risk-management systems are transparent, proportionate, time-bound and accountable to agreed Palestinian and humanitarian principles. Where compliance requirements are necessary, they should include clear criteria, written explanations, appeal procedures, and practical support for local organisations to meet them without being displaced by larger international actors. UN coordination should therefore be assessed not only by scale and speed, but by whether it strengthens Palestinian authority, transfers resources and knowledge, and embeds local accountability in programme design and implementation.

The key principle governing the role of UN agencies is that they should support Palestinian ownership rather than substitute for it. UN operations should be designed and implemented within a framework defined by Palestinian priorities, coordinated by Palestinian institutions, and accountable to Palestinian governance mechanisms. Risks of agencies operating through parallel priorities, budgets or reporting lines should be mitigated through Palestinian-led coordination and joint accountability mechanisms. In their individual domains, key UN agencies and INGOs have been present in Gaza before and throughout the war and are already responding within limited means to a range of relief and rehabilitation needs.

The EBI concept mentioned earlier provides an example of the kind of innovative, large-scale programme that can be designed and implemented through coordinated UN-Palestinian operations.¹⁴⁹ The EBI addresses a universally acknowledged need, is scalable across the entire population, and can be implemented through existing UN and Palestinian delivery mechanisms. This model, in which Palestinian policy initiative is combined with UN operational capacity, could be replicated across sectors.

5.3.2. Supporting Ownership, Reaching the Vulnerable

INGOs have important roles in the reconstruction process: providing specialised technical expertise in areas such as protection, disability, gender, and environmental remediation; reaching the most disadvantaged and marginalised populations that may be underserved by government and private sector programmes; implementing community-based programmes that complement larger-scale institutional interventions; providing independent monitoring and accountability services; and advocating against aid models and non-principled actors that undermine humanitarian principles.

Yet this technical role requires clear boundaries. The interviews strongly reject any reconstruction model in which international organisations define protection, disability, gender or community recovery frameworks while Palestinians are positioned only as implementers, beneficiaries or sources of consultation. This concern is not a rejection of technical assistance. It is a rejection of trusteeship. This boundary is especially important for disability inclusion. INGOs working on disability, gender, shelter, WASH, health, protection, livelihoods, or environmental remediation should therefore be required to work with WROs, OPDs, local professional bodies, and community organisations as technical authorities, not only as outreach partners.

The appropriate role of INGOs is support, not substitution. Their work should be evaluated by whether it strengthens Palestinian institutional capacity, transfers resources and knowledge to local actors, reduces duplication and respects Palestinian-defined priorities. Programmes that create parallel implementation structures, absorb disproportionate overheads, or use local organisations mainly to satisfy donor localisation requirements should not be treated as Palestinian-led reconstruction. This distinction is central to the chapter's broader governance argument: international actors may help deliver reconstruction, but they should not define its political, social or institutional terms.

The INGO community has usually taken the lead in accepting the primacy of Palestinian institutions in determining the direction and priorities of their programmes and in advocating for the type of reconstruction strategy suggested in this Report. Their close relations with credible and effective Palestinian NGO partners on the ground has given them a special competence. However, the proliferation of international actors during the emergency phase, including some with limited contextual knowledge or weak links to established coordination frameworks, has created challenges of duplication, incoherence, and the marginalisation of Palestinian expertise and institutions.

The transition from emergency to reconstruction requires a consolidation of the international presence around organisational clusters with a demonstrated contextual knowledge, added value and commitment to Palestinian-led coordination, and that contribute to building local capacity rather than creating permanent dependency on international implementation.

5.3.3. Donors and the BoP: Managing Political and Financial Risks

The engagement of donors and the BoP with reconstruction presents two principal categories of risk that must be actively managed throughout the reconstruction process. While the donor community remains split on whether to allocate potential reconstruction resources through the BoP or through established UN channels, it is equally uncertain whether early indication of large-scale financing through the BoP will materialise; by May 2026 confirmed deposits or disbursement arrangements have been minimal compared to initial pledges.¹⁵⁰

Hence, assumptions regarding donor resources should take into account the political and financial risks of over-centralising reconstruction decisions through the BoP or any single international mechanism. Indeed, the World Bank and the UN have already established Gaza focused Trust Funds that provide safe channels for any donor aid that might materialise.

The political risks encompass several interconnected dimensions:

- Reliance on bilateral or ad hoc arrangements that may weaken multilateral accountability or prioritise geopolitical interests over Palestinian rights;
- Engagement in an open-ended political process with unclear goals, timelines, or safeguards, allowing the reconstruction process to become leverage for political concessions;
- Donor conditionality or geopolitical agendas, including normalisation, security arrangements or governance reforms that may not align with Palestinian priorities;
- Continued Israeli restrictions, influence or interference over reconstruction priorities through the control of materials, crossings, financial flows, programmes and personnel.

Managing this risk requires a Palestinian posture that is strategically flexible, willing to engage constructively within existing constraints of the BoP framework but legally rooted in the primacy of international law, Palestinian sovereignty, humanitarian principles, and the rights of the Palestinian people as non-negotiable reference points.

The financial risk is equally significant. Whether or not the BoP is able to secure some of the resources required for reconstruction, it is likely that the same traditional Arab and European donors will be expected to provide the bulk of funding. Financial risks and revenue shortfalls for Arab countries have only grown since the regional war and include:

- Insufficient total mobilisation relative to needs;
- Fragmentation of funding across multiple channels with conflicting priorities and conditionalities;
- Unpredictability of funding flows;

As with much aid, the disproportionate allocation of resources to overhead, administration, and parallel international structures rather than to field-based reconstruction activities.

This financial risk has direct implications for inclusive governance. If funding is channelled mainly through large international structures, then WROs, OPDs, municipalities, local professional bodies and community organisations will remain dependent on subcontracting relationships rather than becoming institutional partners in reconstruction. Donor architecture should therefore include direct and accessible funding windows for Palestinian civil society.

Donor efforts should diplomatically aim to channel their resources for Palestinian programmes for the coming years, whether through the BoP framework or through UN/ World Bank mechanisms, to UN- and INGO-managed relief and rehabilitation in the first years and increasingly to broader public-private partnerships in reconstruction afterwards.

PROPOSED NATIONAL INSTITUTIONAL ARCHITECTURE FOR RECONSTRUCTION GOVERNANCE IN GAZA



5.4 Possible National Institutional Architecture

Drawing on the analysis above and the lessons of previous reconstruction experiences, this study proposes consideration of a three-level national institutional architecture for Palestinian reconstruction governance. This does not span possible Palestinian-international joint mechanisms for coordinating reconstruction. The current landscape favours the BoP (as discussed above) as the lead international interface with Palestine on these issues, and speculative proposals about new international cooperation architecture are beyond the scope of this paper. Nevertheless, it is clear to observers and experts that the Oslo-era aid mechanisms for Palestine, from the Ad Hoc Liaison Committee (AHLIC) to the Sector Working Groups (SWGs) and Local Aid Coordination Secretariat (LACS), reflect a relic of a defunct political/aid strategy that Israeli aggression has swept away.

At the strategic level, the SoP could consider establishing a National Reconstruction Advisory Council, chaired by the appropriate Palestinian government official and including representation from the NCAG, relevant PA ministries, the private sector coordinating council, civil society representatives, and respected experts in the domain. This council should be responsible for: defining national reconstruction priorities and the strategic policy framework for making reconstruction in Gaza a national development effort; allocating resources across sectors, phases, and geographic areas; reviewing major programmes and projects, focusing on West Bank-Gaza economic integration; monitoring overall progress against targets and milestones; and resolving disputes between stakeholders that cannot be resolved at lower levels. Such a Council would be a first policy filter and channel for planning, managing and delivering reconstruction at its different phases. This would be a state institution, but its role would be primarily technical and policy-advisory rather than executive.

For this Council to function as more than a national coordination forum, its composition and procedures should reflect the inclusion principles outlined earlier in the chapter. WROs, OPDs, local government representatives, private sector actors, professional associations and community-based organisations should not be included only as observers or consultees. This would help prevent the strategic level from becoming detached from the gendered, disability-related, municipal and neighbourhood realities through which reconstruction decisions will be experienced.

At the operational coordination level in Gaza, the NCAG should coordinate work through sectoral cluster task forces that bring together government agencies, UN agencies, INGOs, private sector representatives and community representatives. Each sectoral cluster should be responsible for: translating national strategic priorities into operational plans for its sector; coordinating implementation across all actors operating in the sector; monitoring quality, timeliness and cost-effectiveness of programmes; identifying and resolving implementation bottlenecks; and reporting to the NCAG on progress, challenges and emerging priorities.

These task forces, chaired by NCAG, should cover these main areas/sectors of reconstruction (with internal security as a separate cross-cutting focus for NCAG):

1. Housing and shelter;
2. Infrastructure and utilities;
3. Health;
4. Education;
5. Economic recovery and private sector development;
6. Agriculture and environment;
7. Public administrative institutional capacity;
8. Social protection and community development.

The sectoral cluster model should also include explicit cross-cutting review functions for gender, disability, protection, and community accountability. Each sectoral task force should therefore be required to demonstrate how its plans meet agreed standards on accessibility, safety, privacy, non-discrimination and community accountability before projects move to procurement or implementation.

At the community level, reconstruction should be organised around neighbourhood-based planning and implementation units, drawing on the UN-Habitat framework of neighbourhood-based recovery and re-empowering local government units in the process. This approach ensures that reconstruction planning begins with the communities that will inhabit the rebuilt environment, incorporating their knowledge of local conditions, their priorities for intervention, their preferences for spatial organisation and design, and their capacity for participation in implementation.

This approach also provides a framework for community-level accountability, with residents able to monitor the quality and progress of reconstruction activities in their immediate environment and to provide feedback through accessible grievance mechanisms.

Neighbourhood-based planning units serve as the critical operational baseline where inclusion and community ownership transition from rhetoric to measurable reality. Strategically, local oversight functions as the ultimate test of the broader reconstruction architecture. By embedding rigorous spatial safety and accessibility checks at the neighbourhood level, the reconstruction framework establishes a reciprocal, legitimate governance structure. This process transforms local actors, women's rights organisations, and OPDs from peripheral participants into the primary mechanisms through which authentic Palestinian ownership is realised.

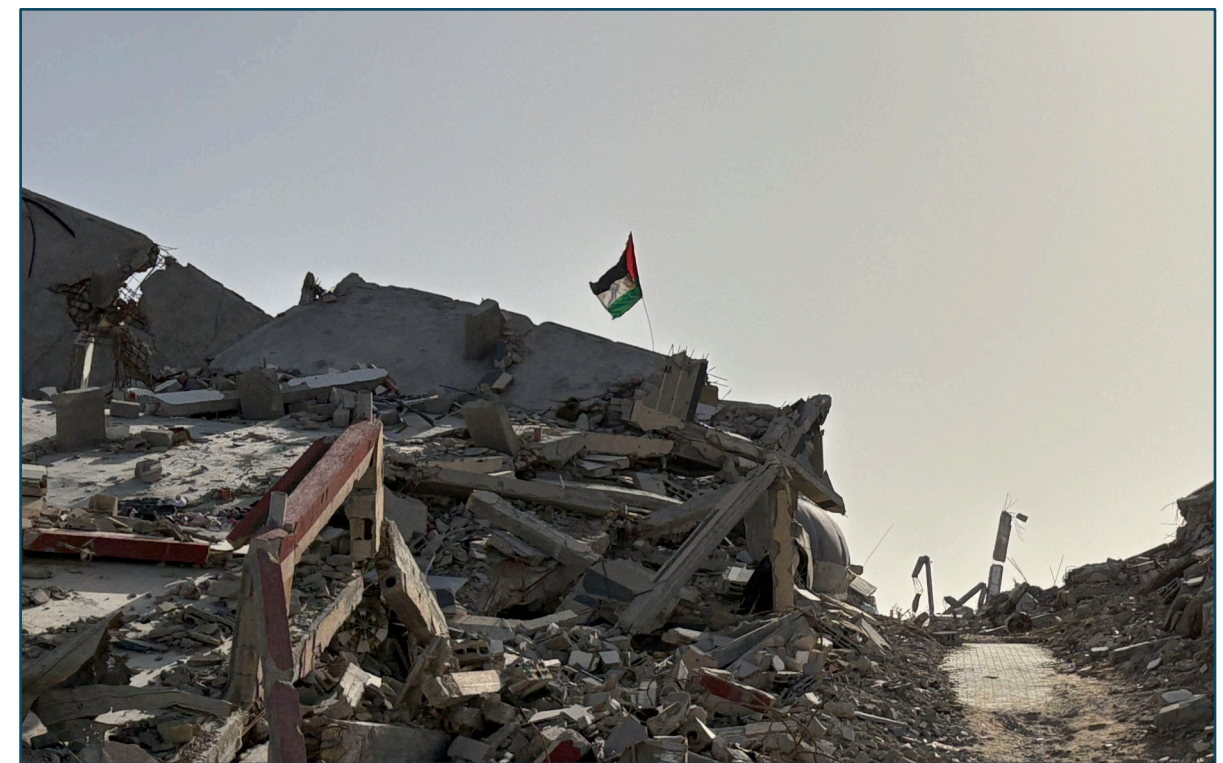


Photo: Jacqui Corcoran / Oxfam

Chapter 6: Financing and Resource Mobilisation

6.1 The Scale and Structure of the Financing Challenge

The costs of relief, recovery and reconstruction are formidable but not insurmountable when approached with strategic clarity and realistic expectations. There are two initial estimates of recovery and reconstruction needs: the RDNA estimate of \$71 billion and the MoPIC figure of \$67 billion (over ten years). These imply average annual funding of some \$6-7 billion, not as a target but as a useful benchmark for assessing medium- and long-term financing strategies, even though actual annual needs will vary significantly across phases.

Even under a positive scenario of political stability, improved security, unimpeded access, functioning local markets and other enabling conditions, sustaining annual financing at this level will be difficult. The challenge is not merely mobilising resources, but ensuring that a devastated economy can absorb them effectively. Gaza's shattered, post-war economy may not easily absorb such expenditure and investment quickly without careful macroeconomic and price management.

A credible recovery trajectory could generate high growth rates over several years. However, the central issue is whether Gaza's economy can absorb large external inflows of aid, investment and reconstruction spending in a way that expands productive capacity, rather than fuelling inflation, bottlenecks, market distortion or rent-seeking. Large financial inflows may generate inflation if they chase limited local goods and services, reducing the real value of reconstruction spending and create distributional inequities. There is also a risk that intermediaries, monopolies and rent-seeking actors capture a share by exploiting scarcity and information asymmetries.

When aggregate numbers are broken down into phased financing and different mixes of instruments, the challenge becomes more manageable. The staged approach suggested here allows the financing strategy to be tailored to the evolving conditions and absorptive capacity of the economy, with the intensity and composition of financing adjusted as conditions evolve.

This scale is therefore not only a question of aggregate mobilisation. It is also a question of allocation, sequencing and institutional design. An apparently coherent macro-finance package can still fail if it treats care, protection, accessibility, local accountability and the operating capacity of WROs and OPDs as residual social costs rather than core conditions of reconstruction. The financing strategy must therefore move between two levels at once: the macro level of multi-billion-dollar inflows, and the grounded level of who receives resources, who controls them and whose survival costs are counted.

6.2 The Four Pillars of Financing Reconstruction

Regardless of the levels of resource mobilisation or annual expenditures ultimately required, there are four potential pillars for financing the relief, recovery and reconstruction of Gaza over the coming decade. These sources could reasonably, under the right political and institutional conditions, contribute to reasonable burden sharing, with donor grants being reduced over time and a greater share of the financing shifting to private investment and Palestinian fiscal resources as conditions stabilise and the economy recovers.

6.2.1. Donor Grants

The international community has mobilised approximately \$3-4 billion annually in 2024-2026 for Gaza-related humanitarian and early recovery operations, and the consolidated UN appeal for 2026 calls for a similar minimum level of funding.¹⁵¹ If donors can sustain this level of commitment over the next two to three years until other sources can be leveraged, with resources allocated especially to relief and rehabilitation during the emergency and early recovery phases, an important part of the initial financing gap could be addressed.

The challenge extends beyond the scale of mobilisation to the modalities through which funds are channelled and the conditions attached. Previous international assistance to Palestine has been fragmented across projects, agencies and reporting systems, creating high transaction costs, duplication, gaps, inconsistent standards and weakened Palestinian institutional capacity. Reconstruction creates both an opportunity and a necessity to establish more effective aid modalities. Recommended approaches include:

- Sector-wide programmes that consolidate multiple donor contributions;
- Multi-year funding commitments to UN and World Bank Trust Funds for sectoral reconstruction programmes;
- Pooled national funds managed by Palestinian institutions with international fiduciary oversight.

The experience of the past twenty years has demonstrated that open-ended or targeted budget support risks sustaining a fragile public finance system without addressing the structural reforms and constraints that undermine it. The political conditionality of donor funding is a particular concern, not only when linked to budget support. The experience of aid to Palestine demonstrates that donor conditionality has sometimes imposed political requirements that serve donor interests more than Palestinian priorities or rights. Going forward, the principle that must inform Palestinian engagement with donor funding is that legitimate fiduciary conditions, such as transparency, accountability, anti-corruption measures and independent auditing, are welcome, while political conditions that compromise Palestinian sovereignty, rights or priorities are not. In any case, precious donor resources available for relief and reconstruction should not be diverted to sustain an unsustainable fiscal deficit politically imposed by Israel.

Donor grants will remain indispensable in the first phases of the reconstruction process, but the interviews with experts show that their effectiveness depends on the funding modality as much as on the funding volume.

A grant architecture that moves mainly through international intermediaries, short project cycles and restrictive compliance procedures may be formally accountable to donors while remaining socially unaccountable to the people and organisations sustaining survival on the ground.

This requires distinguishing between legitimate fiduciary safeguards and bureaucratic or political restrictions that make local participation impossible. Transparency, independent audit, anti-corruption controls and protection against diversion are essential. Yet these safeguards should not become a pretext for denying local organisations liquidity, shifting the costs of compliance onto exhausted staff, or treating feminist and disability organisations as downstream implementers rather than financial actors.

6.2.2. Palestinian Fiscal Resources

In any political scenario that allows a minimum horizon for reconstruction operations, confiscated PA fiscal resources represent a significant potential source of recovery stimulus and reconstruction financing. Donors should press for Israel to fully transfer withheld Palestinian fiscal revenues, as this would provide a major injection of financing that would stimulate aggregate demand through the economy and could be partially allocated to recovery and reconstruction priorities under Palestinian control. This would create a sustainable fiscal base for future reconstruction investment. Reports that Israel has been requested to release these funds to the PA to avert fiscal collapse and to the BoP for the urgent needs of the Gaza Strip indicate a possible pathway out of the deadlock that all parties could accept.¹⁵²

However, these are resources needed to shore up aggregate demand in both the West Bank and Gaza and should be deployed with that goal in mind, not committed to an indeterminate future reconstruction. Even if the idea of releasing withheld funds to/through the BoP gains traction, PA expenditure priorities should determine their allocation, preferably in a manner that boosts aggregate demand and spreads the impact universally and equitably (e.g. through financing an EBI programme managed by the UN and NCAG).

The recovery of Palestinian fiscal resources should therefore be framed not only as a liquidity measure, but as a question of economic self-determination and distributive justice. Restored revenues should strengthen Palestinian public authority over recovery priorities, while protecting recurrent social spending, local service delivery and emergency support to households in both Gaza and the West Bank. This is particularly important because the interviews repeatedly warn against any financing architecture that separates Gaza from the wider Palestinian economy or turns Gaza's exceptional destruction into a justification for exceptional external control.

Beyond the recovery of confiscated resources and their uninterrupted future transfer to the SoP, fiscal capacity may be reinforced through the reform of the tax system, the elimination of tax evasion and customs smuggling, and the development of efficient public financial management systems. The private sector position paper highlights the need for regulatory measures to protect financial flows and to limit capital outflows as short-term measures that would enhance both fiscal capacity and economic stability.

These fiscal reforms should be explicitly linked to gender-responsive and disability-inclusive public financial management. Tax reform, expenditure controls and anti-smuggling measures are necessary, but they are not sufficient if budgets remain blind to the costs of care, protection, accessibility, rehabilitation, legal aid and social accountability. Public financial management systems should therefore include budget tagging for gender, disability and protection-related spending, transparent reporting on allocations to Gaza, and participatory monitoring by WROs, OPDs, municipalities and community-based organisations.

Were the SoP able to secure greater international fiscal and monetary autonomy as proposed above, it could acquire access to concessional lending from international financial institutions such as the World Bank and regional development banks, as well as to commercial lending from international capital markets. Such lending could be strictly allocated for example to reconstruction financing or social security system building. While creating long term sovereign debt service obligations, this would also enhance Palestinian economic agency and burden-sharing. Reducing dependency on donor grants through creating the financial instruments and institutional relationships of a sovereign state would support more stable long-term economic and fiscal management.

Any future borrowing, however, should be governed by strict social and fiscal safeguards. Concessional lending may support Palestinian agency if it finances productive recovery, social security systems and essential public infrastructure under Palestinian decision-making authority. It would become harmful if debt service crowds out care, health, rehabilitation, social protection or local recovery spending. Borrowing should therefore be tied to clear public-interest criteria, debt sustainability analysis, parliamentary or equivalent public scrutiny, and protections that prevent the costs of reconstruction from being transferred onto households, informal workers, women, persons with disabilities and poorer communities through austerity, regressive taxation or reduced services.

6.2.3. International and Palestinian Private Investment

As has been well documented, and as the private sector emphasises, the people of Gaza invested as much, if not more, in previous rebuilding efforts as did donors or the Government. This is demonstrated vividly in PCBS data for private fixed capital formation in buildings between 1994 and 2022 which totalled around \$10 billion. Over the years, the annual levels of private investment in residential housing reflect the recovery phases of the 1990s (reaching around \$300 million annually) and the 2010s (reaching a peak of \$600 million in 2016) as well as stagnant periods (especially in the 2005-2010 period, plunging in 2009 to only \$60 million). Even private investment in non-residential productive investment reached over \$100 million until 2006 but has fallen and not recovered since. The point here is that significant resources came out of Gazans' pockets to build and rebuild their homes in wartime and in growth times and will surely manifest again when conditions are ripe.

Already, Palestinians in Gaza with limited means have begun spending their own scarce resources on repairing, rebuilding and other immediate tasks that they can achieve under current circumstances, however uncertain. Private investment, both Palestinian and international, will certainly be the first to deploy in any scenario of serious reconstruction, particularly in sectors such as housing, commercial construction, retail trade, and services where returns are relatively quick and demand is visible. Private investment will grow with time, stability, confidence and the progressive creation of enabling conditions.

The enabling conditions for sustained private investment, including Foreign Direct Investment (FDI) include the following, creating a sequencing challenge to be managed through phased approaches:

- Security and stability sufficient to protect investments and enable normal business operations;
- Functioning physical infrastructure, including electricity, water, telecommunications, and transport;
- Clear and enforceable property rights that protect investors against arbitrary confiscation or legal uncertainty;
- A transparent and predictable regulatory environment that enables business planning and reduces administrative costs;
- Access to finance, including working capital, medium-term investment credit, and equity financing;
- Predictable trade arrangements that enable the importation of inputs and the sale of outputs; and a skilled and available labour force.

Many of these conditions are feasible over time but require sequencing and safeguards, so mobilisation of private investment for reconstruction can be crowded in through public-private partnerships, which share risks and returns between public institutions and private investors. Where appropriate and subject to public interest safeguards, concession arrangements grant private operators the right to build and operate specific facilities or services for defined periods. Targeted tax incentives, subsidised credit and accelerated depreciation for investments in priority sectors could be considered. Guarantee and insurance mechanisms are needed to reduce the risk premium for investors.

The private sector position paper (and others) proposes that Gaza be declared a tax-free zone for a defined period to attract investment. However, models such as Special Economic or Free Zones spanning the whole economy risk creating divergences with the rest of the Palestinian economy that could imperil the integration strategy suggested above. Instead, specialised internal industrial and border export zones (such as the once successful and now destroyed Gaza Industrial Zone) are a more attractive and feasible proposition.

In any case, such market mechanisms must be introduced with attention to Palestinian ownership, social justice, property rights and the distribution of benefits. Local enterprises could be marginalised by larger and better-capitalised international firms. In the fragile governance environment of Gaza today, there is a credible risk of erosion of public decision-making authority as private actors acquire control over essential services and infrastructure. Such risks can be managed through transparent regulatory frameworks, competitive procurement processes, local content requirements, labour standards and effective oversight.

The qualitative evidence sharpens this caution. Private investment can support recovery only if it is subordinated to a public-interest reconstruction framework. Focus group interviews strongly caution against treating private investment, public-private partnerships or contractor-led reconstruction as automatically efficient or socially beneficial. It is a warning that externally contracted reconstruction can remove wages, skills, procurement benefits and decision-making power from the local economy while leaving Palestinians to bear the social consequences of rebuilding.

Private finance should therefore be tied to binding requirements on local employment, women's employment, disability inclusion, labour protection, care-sensitive working conditions, local procurement, transparent subcontracting and anti-harassment safeguards. Market mechanisms such as tax incentives, subsidised credit, guarantees and public-private partnership (PPP) should not be offered as unconditional instruments to attract capital. They should be treated as public subsidies that must deliver measurable public goods. This means requiring gender- and disability-responsive procurement criteria, disclosure of beneficial ownership, local content rules, accessibility standards, protection from land and property dispossession, and independent monitoring by civil society, municipalities, WROs and OPDs.

6.2.4. Palestinian Diaspora Engagement

A sustained and credible Palestinian-driven reconstruction of Gaza will be an attractive proposition for the approximately seven million Palestinians in diaspora communities, especially in the Gulf countries and the Americas, to engage with what should fundamentally be understood and portrayed as a national recovery and reconstruction endeavour, not merely a humanitarian response. The Palestinian diaspora possesses significant financial resources, professional expertise, business networks and emotional commitment to Palestine that can be mobilised for reconstruction if the right institutional mechanisms and incentive structures are created. Expatriates' national identity seems to become increasingly cohesive the longer national statehood and sovereignty is denied.

The persistence of diaspora identity and commitment demonstrates that Palestinians outside their country remain a critical constituency for reconstruction and national development. Meaningful diaspora engagement, including through attachment to the SoP project and engagement in reconstruction, is essential to avoid repeating a structural weakness of the Oslo period. The separation of Palestinians "inside" the occupied territory from those in exile, despite their shared stake in Palestinian recovery, self-determination and national democratic renewal, was a fatal flaw of the "national project" in the past decades.

The mobilisation of diaspora resources requires deliberate institutional mechanisms, including the Palestinian embassies and community associations around the world. Diaspora engagement can take multiple forms. Perhaps most immediately accessible is the transfer of skills and expertise through temporary or permanent return, diaspora professional networks, mentoring programmes and educational exchanges can address critical capacity gaps.

Other urgent avenues for diaspora engagement include information platforms and networking events that connect diaspora investors with opportunities in Palestine and provide reliable, current information about market conditions.

Professionally managed diaspora social investment funds with transparent governance, clear investment mandates and independent oversight are another channel. Direct equity investment in Palestinian enterprises, whether through the establishment of new businesses, the expansion of existing operations or the purchase of shares in Palestinian companies, provides both financing and the transfer of skills, knowledge and market connections. This may be particularly relevant for Gazan expatriates, many of whom are likely to explore investment in Gaza's recovery with or without formal incentives.

Bond programmes, issued through the Palestinian and allied Arab banking system and backed by the PMA and international financing institutions, could be considered to provide a vehicle for diaspora social impact investment that offers attractive returns while financing reconstruction at scale. Such contributions to dedicated reconstruction funding can channel diaspora resources into public goods and social services that may not generate commercial returns but are essential for recovery.

Development (or Social) Impact Bonds offer a relevant mechanism to mobilise large-scale capital, incentivise effective delivery and ensure accountability for social outcomes in Gaza's recovery.¹⁵³ To successfully market such a financial instrument to Palestinian private corporate and individual investors in the Arab Gulf and elsewhere in the diaspora, the Bond issuance strategy should leverage both emotional and rational appeals, underpinned by robust financial and governance assurances. This would not be unprecedented, considering the "Liberation Tax" levied by Arab governments on Palestinians working in Gulf states, which was transferred to the PLO until the 1990s.

A further option raised in field interviews is to move beyond ad hoc diaspora philanthropy toward a structured and progressive care-financing mechanism. For example, a "voluntary care tax" of 1% only, not as a flat levy or emotional charity, but as a regular national commitment could help finance the formal and informal care sector. Such a mechanism would need to be progressive, with higher-income Palestinians contributing more and poorer groups protected, and could include Palestinians in Gaza, the West Bank and the diaspora through monthly or periodic contributions. This proposal reframes diaspora finance away from one-off solidarity giving, towards a sustainable public commitment to care and rehabilitation.

Diaspora engagement should therefore be understood as a complementary pillar, not as a substitute for public responsibility, donor obligations or accountability for destruction. The interviews do not reject diaspora contribution. They caution against framing Palestinian social solidarity, remittances or investment as if they can carry the full burden of reconstruction. This is directly relevant to diaspora bonds, social investment funds and philanthropic platforms.

The legitimacy of diaspora finance depends on governance, not only identity. A fund, bond or philanthropic platform is not automatically accountable because it is Palestinian-branded or emotionally attached to Gaza. Diaspora mechanisms should therefore be designed to strengthen Palestinian-led decision-making, with transparent reporting, independent oversight, empowered sectoral committees and meaningful participation by Gaza-based actors, including municipalities, WROs, OPDs, unions, professional associations and affected communities.

Diaspora instruments should include dedicated windows for non-commercial social priorities, including care infrastructure, trauma support, accessibility, legal aid, women-led services, disability inclusion and community protection. They should also include safeguards against local gatekeeping, reputational capture and patriarchal control over supposedly community-based resources.

6.2.5. Financing Phase Structure and Instrument Mix

The financing strategy must be structured along the stages of the reconstruction process, with different combinations of instruments appropriate to each stage. This phased approach ensures that the financing mix evolves in tandem with the changing needs, absorptive capacity and institutional capabilities of the economy at each stage. Suggested financing proportions are indicative of options rather than prescriptive, and the actual financing mix at each stage will depend on political conditions, Palestinian macroeconomic performance, donor commitments and investor confidence. The important principle of a progressive shift from aid dependency toward self-financing manifests both the growing capacity of the Palestinian economy and its strategic sovereign functions. The reconstruction process should be designed from the outset to reduce dependency, with each phase building the economic and institutional foundations for the next phase's greater reliance on Palestinian resources and private investment.

Although the phased approach is useful, it still carries a major risk if "hard" infrastructure is financed immediately while protection, care, psychosocial support, accessibility and spatial safety are deferred to later stages. These are not secondary social components. They are conditions for whether emergency shelter, temporary housing, mobility, service access and economic reintegration are safe and usable at all. A feminist and disability-inclusive financing sequence would therefore embed protection and accessibility into Phase 1, the emergency relief and stabilisation period covering the first year, rather than treating them as Phase 2 or Phase 3 corrections.

This requires changing what counts as "stabilisation" expenditure. Stabilisation should include ring-fenced budgets for partitioned and dignified shelter, safe WASH facilities, lighting in public and communal areas, accessible routes, locks, proximity of services, women-friendly and disability-accessible spaces, GBV referral pathways, psychosocial support, community protection staff, and monitoring by WROs and OPDs. During Phase 1, donor grants will constitute the predominant source of financing, supplemented by restored Palestinian fiscal resources and emergency private sector investment. The estimated financing requirement for this phase is approximately \$8-10 billion, focused on humanitarian assistance, emergency infrastructure repair, temporary shelter, and economic stabilisation.

Donor grants could provide 70-80% of financing during this phase, with Palestinian fiscal resources contributing 10-15% once clearance revenues are restored, and emergency private investment providing 5-10% through the reopening of commercial enterprises and the provision of goods and services.

Within this Phase 1 envelope, protection, privacy, accessibility and care infrastructure should be treated as core emergency expenditure, not as optional social programming. Donor grants should finance WROs, OPDs, municipal social services and community-based organisations to monitor shelter conditions, identify risks, support referral pathways and

feed safety and accessibility findings directly into allocation and procurement decisions. This would prevent emergency spending from reproducing unsafe shelter design and would ensure that the earliest financial flows reduce, rather than deepen, gendered and disability-related vulnerability.

During Phase 2, the short-term recovery period, the financing mix can shift towards a more balanced combination. The estimated financing requirement is approximately \$12-15 billion, focused on infrastructure rehabilitation, housing transition, and economic recovery programmes. Donor grants should still provide a substantial share, but Palestinian fiscal resources should increase to 15-20%, and private investment should grow to 15-20% as confidence improves and the enabling conditions for investment are created. Concessional lending from international financial institutions may begin during this phase, contributing an additional 5-10%.

Phase 2 should consolidate the emergency protection measures introduced in Phase 1 into more durable recovery systems. Financing for housing transition should include gender-sensitive and disability-accessible design standards, safe transport and mobility routes, accessible WASH infrastructure, community protection mechanisms, legal aid for housing and property claims, and care services that allow women, persons with disabilities and caregivers to participate in recovery programmes. Economic recovery programmes should also include dedicated windows for women-led enterprises, informal workers, cooperatives, care-related livelihoods and disability-inclusive employment support, rather than assuming that market recovery will automatically reach these groups.

During Phase 3, the medium-term reconstruction period, the financing mix should shift further toward private investment and Palestinian fiscal resources. The estimated financing requirement is approximately \$20-25 billion, focused on large-scale physical reconstruction, institutional development, and economic development foundations. Donor grants should decline to 30-40% as the economy recovers and other sources expand. Private investment should grow to 25-35% as the investment climate improves and major reconstruction projects attract commercial interest. Palestinian fiscal resources should increase to 15-20%. And concessional and commercial lending should provide 10-15%, reflecting the progressive development of Palestine's capacity to borrow and service debt.

As private investment, fiscal resources and lending expand in Phase 3, inclusion safeguards should become more binding rather than less visible. Large-scale reconstruction should require accessibility audits, gender- and disability-responsive procurement, labour protections, local content requirements, women's employment targets, anti-harassment provisions, and independent monitoring by WROs, OPDs, municipalities and community representatives. This is the stage where the risk of reproducing exclusion through housing, transport, markets, schools, health facilities and public space is especially high. The financing mix should therefore make disbursement conditional on meeting social design standards as well as on construction progress.

During Phase 4, the long-term development period, private investment and Palestinian fiscal resources should become the predominant sources of financing, with donor grants playing a diminishing role focused on targeted technical assistance, capacity building, and social sector support. The estimated financing requirement is \$15-20 billion, with private investment providing 35-45%, Palestinian fiscal resources 20-25%, donor grants 15-20%, and lending 10-15%.

In Phase 4, the reduction of donor grants should not mean the disappearance of financing for care, protection, accessibility and accountability. These costs should be progressively absorbed into Palestinian fiscal systems, municipal budgets, social protection schemes, public infrastructure standards and regulatory enforcement. The long-term goal is not to keep inclusion dependent on donor-funded projects, but to institutionalise it within Palestinian public finance and reconstruction governance.

6.3 Absorption Capacity and Macroeconomic Management

The absorption capacity of the local economy is a critical constraint that must be given equal weight to the challenge of resource mobilisation. The Gaza economy after the war faces deep erosion of its productive base, widespread destruction of physical infrastructure and logistics systems, severe depletion of skilled labour and operational capital, fragility of markets and regulatory institutions, and the physical constraints imposed by millions of tonnes of rubble, widespread unexploded ordnance, and other forms of environmental contamination. In such an environment, injecting large financial resources rapidly can create more problems than it solves.

A recent simulation of the macroeconomic impact of a \$3-4 billion expansion of aggregate demand through a basic income transfer programme examined concerns about inflationary pressures from a large financial injection.¹⁵⁴ Inflation can arise when increased demand outpaces the economy's ability to supply goods and services, a situation that is common in post-conflict environments due to damaged infrastructure and disrupted production chains. Some theoretical and empirical studies suggest that large-scale income support programmes may generate demand-pull inflation, particularly if financed through monetary expansion rather than taxation or reallocation of existing resources.¹⁵⁵

While the envisaged expenditures on reconstruction would indirectly impact private consumption, experience with Basic Income stimulus programmes in post-conflict settings has been shown to have the potential to play a significant role in macroeconomic stabilisation and recovery.¹⁵⁶ The most robust effects are observed in increased consumption and improved income distribution, both of which contribute to social stability and economic resilience.

The impact on GDP is generally positive in the short term due to demand stimulation, although long-term effects depend on labour market responses and fiscal sustainability. Inflation represents the primary macroeconomic risk, particularly in environments with constrained supply capacity. The expansion of intermediary and monopolistic economic activities is also a risk.

The specific risks of exceeding absorption capacity include:

- Implementation bottlenecks, such as shortages of construction materials when all sectors are simultaneously demanding concrete, steel, and other inputs;
- Limited local contractor capacity when the majority of construction enterprises have been destroyed;

- Supply chain constraints when transport and logistics infrastructure is itself being rebuilt;
- Movement restrictions that prevent the efficient flow of materials, equipment, and workers.

However, absorptive capacity should be understood more broadly than the economy's ability to handle aggregate demand without inflation. In Gaza's current institutional context, absorptive capacity at the micro level is also a question of whether financial inflows can be governed, monitored and distributed without deepening corruption, elite capture or exclusion from services. This does not mean that financial inflows should be delayed. It means that safe absorption depends on transparent allocation, open budgets, grievance systems, independent monitoring and community-level oversight from the start.

Absorptive capacity also has a household and intra-household dimension. Cash assistance, credit, compensation and in-kind support may be formally distributed to a household, but the benefit does not necessarily reach the person doing the unpaid care work or sustaining the family's survival. Financial inclusion, in this context, can become financially harmful if it expands access to debt without fair financing terms, legal protection and safeguards against intra-household extraction.

Disability further complicates the meaning of safe absorption. Uniform cash transfers or standard service packages may appear equal, but they fail when they ignore the additional costs of disability, including assistive devices, rehabilitation, transport, hygiene items, medicines, accessible shelter, caregiver time and specialised nutrition. Money alone will not solve the problem if the market does not contain the goods, devices, medicines or services that people need. Careful macroeconomic and price management is therefore essential; key measures include:

- Phased disbursement calibrated to absorptive capacity;
- Systematic monitoring of prices for key commodities and construction materials;
- Mechanisms to prevent hoarding and price manipulation;
- Investment in local production capacity;
- Logistics infrastructure that supports reconstruction importation and distribution;
- Stronger regulatory oversight to prevent corruption and procurement fraud;
- Strategies to maximise local content, employment, skills training and Palestinian enterprise participation.

These measures should be complemented by social and institutional safeguards that make absorption inclusive rather than merely fast. Reconstruction finance should therefore be paced not only according to market capacity, but also according to the strength of accountability systems capable of ensuring that resources reach the people most affected by destruction.

6.4 Institutional Vehicles for Financing

The establishment of a Gaza Recovery and Reconstruction Fund (GRRF) has been suggested by the Palestinian private sector, with Palestinian leadership and international participation, to serve as the primary institutional mechanism for coordinating financing flows. Under this proposal, such a fund would be tasked with the consolidation of international financing resources in a unified channel with independent supervisory oversight. In the view of the private sector institutions, such a fund should be governed by a board that includes Palestinian government and NCAG representatives, private sector representatives, and international donor representatives, with Palestinian actors holding a majority position.

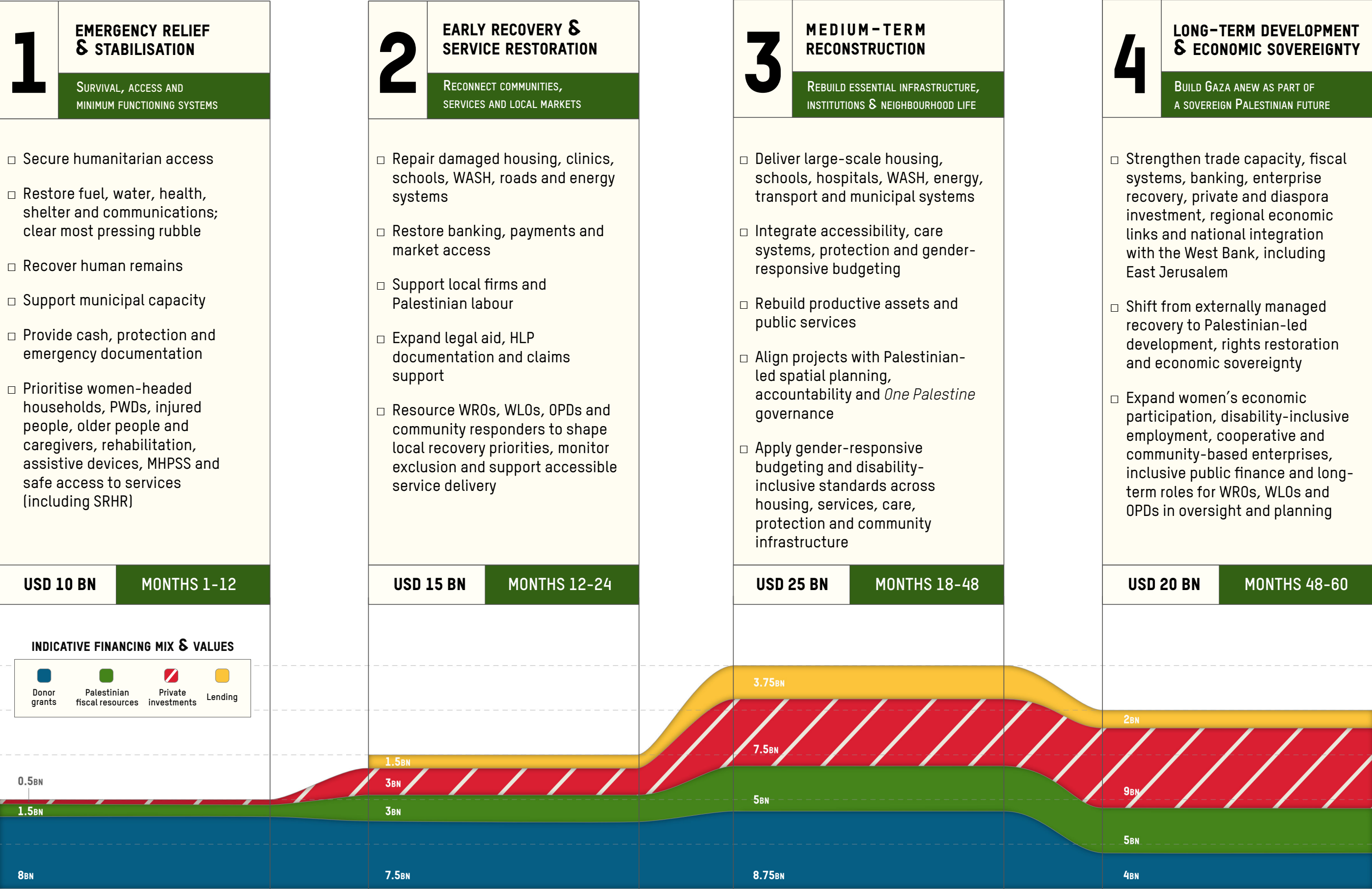
Such a fund would be managed by professional fund managers with experience in post-conflict reconstruction financing and a strong fiduciary track record, and would operate with full transparency, including public disclosure of all inflows, allocations, and expenditures, independent auditing and regular public reporting. It would align its allocation decisions with the national reconstruction priorities defined by the proposed Reconstruction Policy Council and the NCAG. The private sector proposal is for a single financing window, reducing the fragmentation that has characterised previous aid to Palestine. It should also incorporate mechanisms for phased disbursement, matching financial flows to absorption capacity and implementation progress.

While possibly an attractive concept from a Palestinian private sector perspective, such an ambitious scheme is unlikely to be politically feasible in the current circumstances. It would be unprecedented for international donors to submit to national control of that form. The PA has already agreed with the World Bank that it establish a dedicated trust fund for Gaza reconstruction, which would be internationally managed and staffed. Meanwhile, the UNDP has established the "Horizon Trust Fund", under the authority of the UN Secretary-General to pool donor resources for Gaza recovery and reconstruction programmes. Further complicating the scene is the agreement of the Bank to also provide trust fund facilities to the BoP for whatever resources the latter might mobilise.¹⁵⁷

Additional institutional funding arrangements risk fragmenting scarce donor resources and confusing stakeholders split between competing agendas and rules. Adding a new Palestinian-run Gaza fund to the landscape for mobilising international resources might ultimately be counterproductive. Instead, promoting coherence between international trust funds is a more realistic objective. In tandem, the idea of a SoP sovereign reconstruction fund to pool and allocate whatever Palestinian fiscal resources can be devoted to reconstruction might be a better function for the proposed GRRF.

A pragmatic approach would distinguish between international fiduciary functions and Palestinian decision-making functions. International trust funds may remain necessary for mobilising donor finance, but they should be bound by Palestinian-defined priorities, transparent reporting and enforceable inclusion rules. A Palestinian sovereign reconstruction fund, or Palestinian-led GRRF function, could pool Palestinian fiscal resources, diaspora contributions and nationally controlled recovery funds while coordinating with international trust funds through agreed allocation criteria. The central question is therefore not whether financing sits in one fund or several funds. It is whether each financing vehicle creates real authority for Palestinians affected by destruction.

RECONSTRUCTION & FINANCING ROADMAP



Chapter 7. Conclusions - Towards One Palestine

The reconstruction of Gaza poses a range of interlinked challenges: the technical challenge of rebuilding physical infrastructure; the financial challenge of mobilising resources; and the governance challenge of coordinating multiple actors. Above all it is a political challenge of ensuring that the reconstruction process serves Palestinian interests, respects Palestinian rights, strengthens Palestinian institutions, and advances the Palestinian people's struggle for self-determination, sovereignty and statehood. Every decision made during the reconstruction process, from the design of a housing project to the structure of a financing mechanism, from the terms of reference of an international contract to the composition of a coordination committee, carries political implications that either advance or undermine these fundamental objectives.

These decisions also carry gendered and disability-related consequences. Housing design, shelter standards, roads, schools, markets, health facilities, compensation systems, cash assistance, procurement rules and coordination bodies will either reduce exclusion or reproduce it. Reconstruction cannot therefore be treated as inclusive simply because it is Palestinian-led at the national level. It must also be judged by whether women, girls, persons with disabilities, injured people, older people, caregivers, widows, female-headed households, displaced communities, WROs, WLOs and OPDs have the authority, resources and protection needed to shape the process.

On the basis of extensive evidence from Palestinian research and stakeholder consultations, international assessments and comparative analysis of reconstruction plans, **this study has demonstrated that meaningful reconstruction requires a new model of Palestinian ownership.** Ownership must be operational, not formal; it must encompass government institutions, the private sector, civil society and affected communities; and it must be supported by international partners within a framework anchored in international law. Plans and arrangements that reduce Palestinians to passive recipients, that impose external governance, that enable demographic engineering or that bypass Palestinian institutions must be discounted regardless of the financial incentives they may promise.

This ownership must also be intersectional in practice. The people most affected by destruction, displacement, care burdens, disability, injury, poverty, GBV, loss of documentation and exclusion cannot be treated as beneficiaries after decisions are made. They must be part of the institutions that define priorities, approve designs, allocate budgets, monitor implementation and correct exclusion.

This study has developed the concept of sovereign economic functions as the analytical framework for understanding the economic dimensions of reconstruction. The ensemble of policy instruments and institutional capacities that a sovereign state requires for economic management can, and must begin, to be established even under non-sovereign conditions. The reconstruction process provides both the imperative and the opportunity to build these foundations, and the institutions, policies and capacities created through reconstruction should be explicitly designed as building blocks of statehood.

Yet economic sovereignty must also include the public systems that reproduce life and allow people to participate in the economy and society: care infrastructure, rehabilitation, assistive devices, reproductive and maternal health, psychosocial support, child protection, accessible transport, safe public space, early childhood services, schools, community kitchens, women's centres and disability support. If these systems are treated as residual social costs, reconstruction will rebuild assets while leaving the social foundations of recovery depleted.

The rights-based and reparations-oriented approach of this study insists that reconstruction must address not only the immediate consequences of the war but also the deeper injustices of decades of occupation and dispossession. Property rights must be documented and protected. The right of return must be operationalised. Compensation for losses must be provided. Accountability for destruction must be pursued. And the framing of reconstruction must reflect its character as a partial fulfilment of the obligation of reparation owed to the Palestinian people, with implications for the scale, sources and conditionality of financing. This approach must also recognise that rights and reparations are experienced through unequal social positions. Reparations must therefore include legal aid, civil documentation recovery, inheritance and property-claim support, disability-related compensation, rehabilitation, assistive devices, accessible shelter, transport, long-term care and community-based protection.

The proposed governance model recognises the complexity of the post-ceasefire institutional landscape while insisting on the centrality of Palestinian decision-making. The NCAG should serve as the primary national reconstruction and governance coordination entity in Gaza for a (UNSC) time-bound period, with influence over the allocation of resources, the prioritisation of programmes, and the coordination of actors – effectively an incipient institution of the future SoP. Other SoP (PA) institutions exercise national strategic and representative functions and should contribute institutional capacity in social services, regulation, and governance within the umbrella of the NCAG. International actors should support this agreed formula for Palestinian ownership, operating within frameworks defined by Palestinian priorities and accountable to Palestinian governance mechanisms. The legitimacy of this governance model will depend not only on whether it is Palestinian, but also on whether it is accountable to Palestinians who have been structurally excluded from reconstruction decision-making. NCAG, SoP institutions, sector working groups, municipal structures and reconstruction funds should include women, persons with disabilities, WROs, WLOs, OPDs, and affected community representatives in roles with decision-making power, not only advisory presence.

The financing strategy identifies four pillars of resource mobilisation and proposes a phased approach that matches financing instruments to the evolving needs and absorptive capacity of the economy. The establishment of a SoP GRRF and a National Reconstruction Policy Council, as suggested by civil society stakeholders, could offer an institutional vehicle for coordinating Palestinian financing flows, ensuring alignment with national priorities and maintaining the transparency and accountability that both Palestinian citizens and international partners require. Financing must therefore be assessed not only by the volume of resources mobilised, but by where money lands, who controls it, whose costs are recognised, and which institutions are resourced to participate.

Gender-responsive and disability-responsive budgeting should be mandatory across all reconstruction funds. Grants, investment, diaspora contributions, and Palestinian fiscal resources should not finance a reconstruction process that underfunds care, protection, accessibility, rehabilitation, local accountability, and the organisations that sustain social recovery.

The implementation roadmap presented in Annex 4 provides a sequenced programme across four phases, from emergency relief through short-term recovery, medium-term reconstruction, and long-term development. A political process that moves Gaza away from war and Israeli unlawful occupation is a necessary precondition for launching this roadmap. Within that constraint, the roadmap is optimistic, comprehensive across sectors and realistic in its recognition of operational limitations, with built-in flexibility to adapt to evolving conditions, including those that may remain far from optimal. Each phase should carry a minimum inclusion package rather than leaving gender and disability to later programming. Emergency relief, early recovery, medium-term reconstruction, and long-term development must all be designed around accessibility, safety, care, participation and accountability from the beginning.

ONE PALESTINE FROM WORDS TO ACTIONS

The challenges facing the reconstruction of Gaza are immense, and the political environment is hostile. The current Israeli government has no interest in facilitating Palestinian recovery, and the international community's commitment to Palestinian rights remains uncertain and contested. The BoP framework, while offering institutional innovations that could yet become opportunities for realising reconstruction, also requires alignment with Palestinian agency. The financing requirements are enormous, and the absorptive capacity of the devastated economy is severely limited. The governance challenges of coordinating a complex multi-actor process under conditions of extreme difficulty are formidable.

These challenges will be even greater if reconstruction relies on the unpaid survival labour of women, caregivers, community volunteers, WROs, OPDs and local organisations without resourcing them. Gaza's frontline social infrastructure has been sustained through exhaustion, improvisation, mutual aid, legal support, psychosocial response, disability support, protection work, and community-based service delivery. These capacities should not be extracted as free resilience. They must be recognised as reconstruction assets and compensated and financed through core, flexible, multi-year support.

Yet the Palestinian people have demonstrated, through decades of struggle and resilience, their determination to rebuild their lives, their communities, and their institutions in the face of repeated adversity. Collectively the Palestinian people emerged from the experience of the Gaza genocide ready for what comes next.

This is demonstrated in the private sector's readiness to invest and to commit to the principles of national reconstruction, civil society's commitment to accountability and inclusive participation, experts' capacity to plan and to design evidence-based solutions, and communities' will to participate actively in shaping their own peaceful future.

Such invisible but truly massive and impressive assets in Palestine and world-wide provide the foundations for a reconstruction process that can be genuinely Palestinian-led, effective, and oriented toward a better future. A reconstruction process that does not resource these assets will weaken the very foundations it claims to rebuild.

What is needed above all else is a unified Palestinian national narrative delivered by the SoP, on behalf of and targeting 15 million Palestinians inside and outside their homeland. A vision and message that articulates the priorities, principles, and modalities of reconstruction and of future statehood with clarity, conviction and coherence. This vision must command sufficient consensus among Palestinian stakeholders to serve as the authoritative reference point for engagement with the international community. It must be grounded in evidence and informed by the priorities of the affected population. It should be grounded in the ongoing process of constitutional formation that itself needs to be the centrepiece of state-building if the rights and liberties it enshrines are to become a rallying point for all Palestinians. No less important is that it be communicated to the international community and to the Palestinian people with a confidence and clarity that inspires trust, mobilises resources, and builds the political support required for effective implementation.

One Palestine must therefore mean more than the territorial and institutional unity of Gaza and the West Bank, as essential as that unity is. It must also mean One Social Commitment: that reconstruction will not rebuild exclusion, inaccessible cities, unsafe shelters, unpaid care burdens, unaccountable institutions or development models that marginalise those who have carried the heaviest costs of destruction. A unified Palestinian reconstruction vision must insist that no plan, budget, contract, fund or institution is credible unless it is Palestinian-led, rights-based, gender-just, disability-inclusive, care-centered, locally accountable, and oriented toward self-determination, social justice and sovereignty.



Photo: Alef Multimedia / Oxfam

Annex 1. Comparative Matrix of Spatial and Reconstruction Plans

#	Plan Name	Author / Organisation	Release Date	Brief Description	Link
1	The Arc: A Formal Structure for a Palestinian State	RAND Corporation	2005	The RAND ARC plan is considered one of the most ambitious initiatives proposed in the past two decades to redesign the Palestinian urban space according to a centralised vision that positions infrastructure as the main driver of economic and political development. The plan was first introduced in 2005 by the American RAND Corporation in the context of growing international discussion about a two-state solution. It revolves around creating an “urban and developmental arc” extending from the northern West Bank to its south and connecting it with the Gaza Strip, forming a spatial, economic, and urban backbone for a future Palestinian state.	https://www.rand.org/pubs/monographs/MG327-2.html
2	A Spatial Vision for Palestine: A Long-Term Plan That Can Begin Now	RAND Corporation	8 Apr 2025	The “Palestine Spatial Vision” issued by RAND in April 2025 comes at an extremely complex political and field reality, where the Palestinian landscape is being reshaped in the aftermath of war, amid deepening spatial fragmentation, infrastructure collapse, and the absence of any real political horizon. Nevertheless, the plan presents an ambitious vision of a Palestinian state from a spatial and engineering perspective, aiming to reorganise the Palestinian geography into a unified, liveable, and urbanistically coherent structure in which the urban fabric reflects sovereignty and control.	https://www.rand.org/pubs/research_reports/RRA3444-1.html
3	Gaza 2050: A Long-Term Spatial Vision for Sustainable Development (Global Palestine, Connected Gaza)	AECOM & The Portland Trust	April 2016	The “Gaza 2050” plan presents a comprehensive long-term strategic vision aimed at transforming Gaza from a devastated and inward-looking area into a knowledge-based economic hub connected regionally and globally, and geographically and economically integrated with the West Bank. This plan is led by Palestinian private sector entities with technical support from AECOM and the Portland Trust, in coordination with the National Spatial Planning Unit (NSPU) and the participation of more than 300 individuals and institutions from the public sector, private sector, and civil society. This diversity of stakeholders is considered one of the main strengths of the plan, making it a rare example of an internally driven initiative compared to many externally imposed visions. The vision is based on the concepts of knowledge economy, productive specialisation, integrated spatial planning, and linking urban development with economic growth. The plan also assumes that Gaza possesses significant human and natural potential that can be strategically utilized if political will, national consensus, institutional support, and relative stability are secured.	https://www.connectedgaza.com/
4	Gaza and West Bank Interim Rapid Damage and Needs Assessment (IRDNA)	World Bank, EU, UN	21 Feb 2025	The Interim Rapid Damage and Needs Assessment (IRDNA) represents one of the first institutional attempts to estimate the scale of destruction and determine sectoral and financial priorities for reconstruction in Gaza after a year of continuous bombardment and tight blockade. The assessment was prepared by a joint team from the World Bank, the European Union, and the United Nations, using a combination of remote sensing technologies, governmental data, field sources, residents’ testimonies, as well as mobile phone and social media data. This approach reflects extensive reliance on non-traditional analytical tools to overcome field access limitations.	https://thedocs.worldbank.org/en/doc/133c3304e29086819c1119fe8e85366b-0280012025/original/Gaza-RDNA-final-med.pdf
5	Preliminary Report on the Status of the Development of the Efforts to Reconstruct the Human Settlements in the Gaza Strip	UN-Habitat	2 Apr 2024	The UN-Habitat plan is considered one of the earliest attempts to formulate an urban vision for reconstruction in the Gaza Strip. It is based on field challenges and draws on UN experience in similar contexts such as Iraq, Syria, and Lebanon, while seeking alignment with Palestinian national policies, particularly the National Urban Policy (2023) and the National Development Plan (2021–2023). Although the plan remains in its preliminary phase and relies on remote sensing due to the lack of field presence, it establishes a conceptual framework for urban recovery centered on the neighbourhood as a planning unit and calls for building a “greener, more resilient, and more inclusive Gaza.”	https://unhabitat.org/sites/default/files/2024/04/hsp-eb-2024-inf-6-preliminary_report_on_efforts_to_reconstruct_human_settlements_in_gaza_strip_corr.pdf
6	Gaza Recovery and Reconstruction Plan	Gaza Recovery and Reconstruction Plan	2025	The Palestinian National Spatial Planning Plan represents a serious and comprehensive attempt to reshape Palestinian geography as a tool for state-building and strengthening sovereignty in the face of occupation and spatial and institutional fragmentation. Prepared by the central urban planning apparatus and relevant state institutions under the Palestinian National Authority, this plan is based on an integrated vision aiming to connect the West Bank, the Gaza Strip, and East Jerusalem within a unified spatial framework that promotes national unity, sustainable development, and resists the effects of fragmentation imposed by Israeli policies.	Unpublished
7	Arab Regional Proposal for Gaza Reconstruction (Early Recovery, Reconstruction, and Development of Gaza)	Arab League / Egypt	March 2025	The Arab joint reconstruction plan for Gaza, led by Egypt and Qatar in coordination with the Palestinian Authority, presents a phased and coherent framework that integrates emergency relief, reconstruction, governance restoration, and preparation for Palestinian political unity. The plan recognises the complexity of the post-war situation in Gaza but seeks to gradually re-establish a consensual administrative system leading toward normalisation of civilian life and institutional rebuilding, without engaging directly in the details of Palestinian internal division or final settlement conditions with the occupying power.	https://www.un.org/unispal/wp-content/uploads/2025/03/Arab-Proposal-compressed.pdf

#	Plan Name	Author / Organisation	Release Date	Brief Description	Link
8	Gaza Phoenix: Recovery Framework for the Reconstruction of Gaza	Phoenix Gaza Consortium	2024	The Gaza Phoenix Initiative is considered one of the most coherent proposed frameworks in terms of political and spatial vision. It goes beyond traditional relief approaches or temporary utilitarian solutions to present an authentic Palestinian alternative grounded in critical thinking. The plan adopts an integrated approach to reconstruction based on spatial justice, social sovereignty, and environmental sustainability. Unlike most externally proposed frameworks, it places Palestinian and community agency at the center of the reconstruction process and shows clear sensitivity toward Gaza’s urban and cultural identity, emphasising that reconstruction should not erase identity under the pretext of development.	https://cdn.heyzine.com/files/uploaded/256d5db3d526db7271c4ecedbe1030736239054e.pdf
9	An Economic Plan for Rebuilding Gaza: A BOT Approach	Joseph Pelzman	21 July 2024	The “Economic Plan for Rebuilding Gaza: Build–Operate–Transfer Approach”, commonly known as the “Riviera Gaza Plan” or “Trump Plan”, is among the most controversial and ambitious proposals presented in the post-war context. It was introduced by Professor Joseph Pelzman of George Washington University and director of CEES-MENA Inc. The proposal appears to form the technical foundation of former U.S. President Donald Trump’s controversial suggestion that the United States could “own” Gaza and rebuild it after removing its population (although the idea of ethnic cleansing was not explicitly included in the plan and is claimed by some to have been added by Jared Kushner, who is reported to have first formulated the “Riviera” concept).	https://ceesmena.org/wp-content/uploads/2024/10/An-Economic-Plan-for-Rebuilding-Gaza_A-BOT-Approach-FINAL_July-21-2024.pdf
10	The Al Habtoor Research Centre Gaza Reconstruction Plan	Al Habtoor Research Centre	20 February 2025	The research center plan of the Al Habtoor Research Center in the United Arab Emirates presents a comprehensive vision for reconstructing the Gaza Strip beyond traditional humanitarian frameworks. It proposes restructuring the economic and governance space within a developmental–investment regional approach. The initiative aims to gradually decouple Gaza economically from Israeli control and horizontally integrate it into Arab economic networks, supported by Gulf capital and private-sector alliance-based implementation mechanisms.	https://www.habtoorresearch.com/publications/habtoor-gaza-reconstruction/
11	Palestine Emerging: Blueprint for Economic Reconstruction & Development	PREP	23 April 2024	The “Palestine Emerging (PREP)” plan represents an advanced model for economic and spatial reconstruction in Palestine, particularly in the post-war Gaza context. It is positioned as a comprehensive long-term vision for state-building from a development-oriented economic perspective, with special emphasis on integrated urban planning, participatory governance, and multi-stakeholder coordination. The plan moves beyond emergency and fragmented financing rhetoric, calling for a strategic transformation that enables the Palestinian economy to integrate globally while rebuilding the Palestinian spatial domain as a functionally unified entity, despite the political constraints imposed by the current reality.	https://palestine-emerging.org/wp-content/uploads/2024/04/PALESTINE-EMERGING-BLUEPRINT-APRIL-2024.pdf
12	GREAT Trust (Gaza Reconstitution, Economic Acceleration and Transformation Trust)	Circulating document	29 August 2025	The GREAT Trust plan proposes restructuring Gaza through an integrated package covering spatial design, economy, governance, and security. It presents Gaza as a regional node that can be repositioned within an “Abrahamic architecture” of broader commercial and logistical corridors connected to the India–Middle East–Europe Economic Corridor (IMEC). The plan treats Gaza as a potential hub for manufacturing, data, tourism, and trade, with direct linkage to markets in Europe, the Gulf, and Asia, based on large-scale investment and multi-partnership implementation models.	https://www.washingtonpost.com/documents/f86dd56a-de7f-4943-af4a-84819111b727.pdf
13	GITA (Gaza International Transitional Authority) – Blair plan (Leaked)	Circulated or leaked PDF document	2025	The Gaza International Transitional Authority (GITA) document proposes a framework for governing Gaza during a transitional phase through an international entity established under a mandate from the United Nations Security Council. The core of the plan is the transfer of political and legal decision-making authority to a supreme international council, alongside the creation of a Palestinian executive arm responsible for providing daily services. The model is structured as a hierarchical system consisting of: international strategic leadership, an operational executive secretariat, sectoral supervisory pillars, international security arrangements, a financial funding and accountability mechanism, an investment promotion authority, and units responsible for property rights protection and judicial oversight.	https://img.haarets.co.il/bs/00000199-91d1-dc12-a5df-99dbab200000/92/aa/ba8288df45af907255ae16faf a34/blair-plan.pdf
14	MoPIC – Gaza Recovery & Reconstruction Implementation Program	MoPIC / Government of Palestine	1 November 2025	The reconstruction program proposed by the Government of Palestine through the Ministry of Planning and International Cooperation presents an implementation framework for recovery and reconstruction as the operational backbone of the Arab reconstruction initiative. The program also serves as a regulatory reference for engaging with donors and developing a Project Pipeline that is financially viable and ready for implementation. The program links medium-term recovery with institutional capacity rebuilding and emphasizes the political and geographical unity between the Gaza Strip and the West Bank, while proposing transitional arrangements aimed at reunifying governance and administration. The coordination and implementation structure is designed to evolve in phases, moving from emergency response toward the establishment of a national reconstruction agency.	https://ammannet.net/sites/default/files/2025-11/MoPIC%20-%20Gaza%20Recovery%20%26%20Reconstruction%20Implementation%20Program-15.pdf

Annex 2. Private Sector Institutional Stakeholder Matrix

#	Stakeholder Name	Membership/Sectors/Priorities	Description/Strengths/Weaknesses	Role
1	Palestine Trade Center - PalTrade	Trade, exports, SMEs, market access, value chains, economic recovery	The Palestinian Trade Center “PalTrade” is a non-profit Palestinian institution that works to support and develop Palestinian trade, particularly exports, with the aim of promoting sustainable economic growth in Palestine.	Lead trade recovery interventions, export promotion, private sector coordination, market linkages
2	Palestinians federations for industries	Manufacturing, food, textiles, construction materials, pharmaceuticals, industrial recovery	The Palestinian Federation of Industries is the national body that represents the industrial sector in Palestine, with approximately 15–16 specialised federations within its structure representing various industrial sectors in Palestine.	Support industrial rehabilitation, strengthen production capacity, advocate industrial policy reforms
	Food Industries			
	Construction Industries			
	Stone & Marble Industries			
	Pharmaceuticals Industries			
	Chemical Industries			
	Metal & Engineering Industries			
	Textiles & Garment Industries			
	Leather Industries			
	Paper, Printing & Packaging			
	Handicrafts / Traditional Industries			
	Plastic & Rubber Industries			
	Wood & Furniture Industries			
	Precious Metals Industries			
	Renewable Energy Industries			
	Aluminium Industries			

#	Stakeholder Name	Membership/Sectors/Priorities	Description/Strengths/Weaknesses	Role
3	Chambers of Commerce	Commerce, SMEs, traders, local investment, business services	An institution that represents the private sector, traders, and investors in a specific area. Its main function is supporting trade, industry, agriculture, and services.	Coordinate private sector needs, local business mobilisation, facilitate regional economic planning
	Gaza Chamber of Commerce & Industry			
	North Gaza Chamber of Commerce & Industry			
	Khan Younis Chamber of Commerce & Industry			
	Rafah Chamber of Commerce & Industry			
	Deir Al Balah Chamber of Commerce & Industry			
4	Palestinian Businessmen Association	Investment, entrepreneurship, business climate, private sector growth	A Palestinian non-governmental association that aims to serve and support the business community and the private sector in Palestine	Promote investment partnerships, attract investors, support policy dialogue
5	Palestinian Contractors Union	Construction, infrastructure, engineering, building materials	A professional and trade organisation that brings together contractors in Palestine with the aim of regulating the contracting profession (the construction and building sector) and representing the interests of contractors before official and non-official bodies inside and outside Palestine.	Lead reconstruction implementation, contractor mobilisation, infrastructure rebuilding oversight
6	Petroleum & Gas Station Owners Association	Energy, fuel distribution, logistics, infrastructure continuity	A professional association that represents the owners of fuel and gas stations in Palestine. It works to protect their commercial and economic interests, coordinate with governmental authorities on regulations and licenses, and support members in issues related to the fuel and gas distribution sector.	Support fuel supply chain recovery, emergency energy coordination, infrastructure resilience
7	Palestinian Committee for Restaurants, Hotels & Touristic Services	Hospitality, tourism, food services, service-sector employment	A professional union that represents the owners of restaurants, hotels, and tourism establishments.	Revive tourism and hospitality sectors, create jobs, support MSME recovery
8	Palestinian Information Technology Association of Companies - PITA	ICT, digital economy, telecom, innovation, startups	An umbrella organisation that brings together technology and telecommunications companies in Palestine, and aims to: Support and develop the information technology sector	Promote digital transformation, ICT-based services, innovation-driven economic recovery
9	Palestinian Shippers Council (PSC)	Logistics, shipping, imports/exports, customs, trade facilitation	A non-profit Palestinian association representing importers and exporters in Palestine. It focuses on facilitating and developing international trade through various services including technical support, legal assistance, and training, aiming to support the Palestinian economy and reduce the commercial costs and complexities faced by Palestinian companies in import and export.	Improve supply chain systems, reduce trade barriers, strengthen logistics efficiency
10	Vehicles Importers Association	Transport, import sector, vehicle trade, mobility	A professional association representing car and vehicle traders and importers in the local market, focusing on defending their interests and communicating with official authorities to resolve issues related to import, customs, and fees.	Support transport sector recovery, logistics operations, infrastructure access
11	Banks	Finance, credit, investment, SMEs, digital banking	Palestinian banks are financial institutions operating under the supervision of the Palestine Monetary Authority, providing a variety of financial services, including deposits, financing, transfers, and currency exchange. These banks play a fundamental role in supporting the Palestinian economy and financing commercial, industrial, and agricultural projects.	Mobilise financing, credit facilities, reconstruction funds, SME financial inclusion, digital finance programmes
	Bank of Palestine			
	Palestine Islamic Bank			
	Arab Islamic Bank			
	Al Quds Bank			

#	Stakeholder Name	Membership/Sectors/Priorities	Description/Strengths/Weaknesses	Role
12	Municipalities	Urban planning, local governance, infrastructure, services	Municipalities are local government units responsible for managing cities and villages in Palestine. They operate under the supervision of the Ministry of Local Government and are considered a primary body for providing public services to citizens.	Lead local planning, service restoration, infrastructure prioritisation and land-use coordination
	Municipality of Gaza			
	Municipality of North Gaza			
	Municipality of Deir El Balah			
	Municipality of Khan Younis			
	Municipality of Rafah			
13	Palestinian NGO Networks	Humanitarian aid, development, advocacy, social protection	An umbrella organisation of about 30 Palestinian non-government organisations (NGOs) in the Palestinian territories formed to enhance coordination, consultation and cooperation between member NGOs and to strengthen Palestinian civil society and contribute to the establishment of a Palestinian state.	Coordinate civil society engagement, community support, donor linkage and implementation
	Union of Agricultural Work Committees (UAWC)			
	Palestinian Agricultural Relief Committees (PARC)			
14	Agricultural Cooperative Associations	Agriculture, food security, farming, livelihoods	Agricultural cooperatives are non-profit civil institutions that bring together Palestinian farmers with the aim of collaborating in agricultural production, marketing, and collective purchasing of farming inputs. These cooperatives seek to enhance agricultural productivity and improve farmers' income, especially under the difficult economic conditions and the blockade imposed on Gaza.	Restore agricultural productivity, strengthen farmer resilience, support food systems recovery
	Agricultural Cooperative Association - Beit Hanoun			
15	Youth Associations	Youth empowerment, education, employment, innovation	Youth associations are non-profit civil institutions that aim to empower Palestinian youth in Gaza and support them on social, cultural, educational, and athletic levels. These associations work to enhance youth skills, community participation, leadership, and volunteer work, especially given the challenging conditions in the Gaza Strip.	Engage youth in recovery, skills development, entrepreneurship and social cohesion
	Youth Vision Society			
	Gaza Youth Committee			
	Sharek Youth Forum			
	Save Youth Future Society			
16	Women's Associations	Gender inclusion, women empowerment, livelihoods, protection	Women's associations are non-profit civil institutions that aim to empower Palestinian women in Gaza and enhance their social, economic, and political roles. These associations work to support women's rights, improve access to education and employment opportunities, and protect women from violence and discrimination.	Mainstream gender in recovery plans, support women-led enterprises and livelihoods
	Aisha Association			
	Palestinian Working Woman Society for Development			
	Palestinian Foundation for Women's Development			
	Palestinian Women's Relief Association			
17	Consultants/Academics	Research, policy, planning, technical expertise, monitoring	Academics and consultants represent the intellectual backbone and professional expertise in Palestinian society, contributing to education, research, planning, and supporting various institutions in the fields of development and civil society.	Provide evidence-based planning, technical studies, monitoring & evaluation, policy advice

Annex 3. Gaza Focus Group Participants

#	Name	Institution
1	ذاتسأفا رست	Paltrade
2	قرص ح نبا ح افص	Paltrade
3	كسأه لاس]	Paltrade
4	شغفا كساب	Paltrade
5	قبح نبا فغ نبا	Paltrade
6	لابغش نبا دلا	Paltrade
7	قفغ رماز	Paltrade
8	المك دنكحك	Paltrade
9	شنبح دكحك	Paltrade
10	بكح نبا لدك	Paltrade
11	دادحفا دنكحك	Paltrade
12	فكر دفاكار	Paltrade
13	ظنحفا كاسح	Chamber of Commerce
14	دنناد نبا ر[انسفا	Chamber of Commerce
15	غابظفا رماك	Chamber of Commerce
16	لسحك لانرك	Chamber of Commerce
17	قرنلش رضخ	Federation of Industry
18	صربلفا دكحأ	Federation of Industry
19	قداش ركس	Food Industries Federation
20	سنسفا دماجك	Wood Industries Federation
21	تنهزكاس	Clothes Industries Federation
22	تنهز بر]	Construction Industries Federation
23	هفادر]	Construction Industries Federation
24	فبك نبا	Construction Industries Federation
25	احفا فغ	Businessmen Association
26	متشرك مفا دبح	Businessmen Association
27	دش	Businessmen Association
28	لمابلفا كاككم	PITA
29	ضنغ دكحك	PITA
30	سار نبا دكحأ	Contractors Union
31	للش لاسح	Contractors Union
32	دغس فكافس ركس	Contractors Union
33	راسغ نبا دكحأ	Contractors Union

#	Name	Institution
34	راجلفا حابصك	Contractors Union
35	رخفا نبا لغك	Tourism Federation
36	كدنغ دكحك	Tourism Federation
37	فن[فا دكغ	Municipalities
38	كفاس رماك	Municipalities
39	راسغفا دكحك	Ministry of Public Works
40	راس افغ	Ministry of National Economy
41	رنغفا اشرك	Ministry of National Economy
42	لمابلفا ركس	Ministry of National Economy
43	زرغفا دبغ فكيفح	Private company
44	دغس لامج	Private company
45	قرلت دكحك	Academic
46	كدنغ لدفا [س	Academic
47	[ازفا ككار	Academic
48	انشفا دكفا	PNGO
49	دبف لدفا دكغ	Academic
50	تاتش مراط	UNDP
51	هسفا دنكحك	Taawon
52	قنظنبا دكحأ	Swiss Aid
53	باج نبا دكحك	Media
54	بجرؤف	Media
55	ركه نبا دكحأ	Media
56	قلالكركار	Media
57	سرفا ءاض	Bank of Palestine
58	تف[فا لالدغ	Bank of Palestine
59	ضنغ ركات	Al Quds Bank
60	لسح ككار	Arab Islamic Bank
61	نبا فبيل د فكاش	FAO
62	دكحأ لام	Media
63	متشرك دكحك د	Business incubator
64	كفسك سلا	Food Security Sector
65	دكح ح افص	ILO
66	كن[فا دكحأ	Private sector
67	[ان فغ	PARC

WOMEN-LED ORGANISATIONS

Name	Title	Organisations
Amal Syam	Director General	Women's Affairs Center — Gaza / Ramallah
Faten Harb	Elected Municipal Council Member (2026) / Moktara	Deir Al-Balah Municipality
Majeda Al-Saqqa	Director	Culture and Free Thought Association (CFTA)
Reem Freineh	Director	Aisha Association for Women and Child Protection
Zainab Al-Ghunaimi	Director	Women's Centre for Legal Aid and Counselling — Gaza (WCLAC)
Taghreed Jomaa	Executive Director / Board Chair	Palestinian Federation of Women's Action Committees (PFWAC) / Aisha Association for Women and Child Protection
Areej Al Ashhab and Abdelrahman Elassouli	Governance and Rule of Law Analyst, Program Manager	UN Women Palestine Country Office- Gaza Sub Office

ORGANISATIONS OF PERSONS WITH DISABILITIES

Name	Title	Organisations
Dr. Iyad Al-Karnaz	Gaza Office Director / Rehabilitation Sector Coordinator / Disability Working Group Coordinator	Hope Stars Society / Palestinian NGOs Network (PNGO) / Disability Working Group — Gaza

FEMINIST ECONOMISTS AND POLICY ANALYSTS

Name	Title	Organisations
Dr. Samia Al-Botmeh	Economist and Researcher — Political and Feminist Economy	Birzeit University
Dr. Naser AbdelKarim	Professor of Economics and Financial Sciences — Graduate Studies	Arab American University — Ramallah / Al-Rayhan Campus
Hani Habib	Specialist and Researcher — Financial Inclusion and Development Finance	
Rula Shunnar	Expert — Palestinian Financial Markets and Private Sector	PEX
Abdallah Sharshara	Board Chair / Former Legal Counsel / Research Consultant	Ajyal Society for Creativity and Development / Aman Coalition (Transparency International — Palestine) / Adam Smith International

Annex 4. Implementation Roadmap (0–5 Years)

1. Cross-Cutting Implementation Principles

We reiterate core principles must guide implementation across all phases of the roadmap, providing continuity and coherence as priorities shift and conditions evolve.

Palestinian ownership must be maintained and deepened at each phase, with the progressive strengthening of Palestinian institutional capacity and the progressive transfer of functions from international to Palestinian management.

Rights-based approaches must be integrated into all programmes and phases, with ongoing attention to property rights documentation and protection, the right of return and its practical facilitation, compensation for losses, accountability for violations, and the guarantee of non-repetition through resilient design and institutional development.

Grounded in international law must include long-term political support that aims to address the root causes of conflict, including ending the decades long illegal occupation, blockade and dispossession. The development of Gaza must be linked to a time-bound political roadmap that includes benchmarks and accountability mechanisms.

Geographic unity between Gaza and the West Bank (incl. East Jerusalem) must be actively promoted through all reconstruction activities, with deliberate measures to strengthen economic links, institutional coordination, policy harmonisation, and social connections between the two territories.

Inclusiveness must be ensured through the active participation of all segments of Palestinian society in planning, implementation, and oversight: women, youth, persons with disabilities, the elderly, marginalised communities, and all socio-economic groups.

Transparency and accountability must be maintained through robust monitoring and evaluation systems that track inputs, activities, outputs, and outcomes, financial oversight mechanisms that ensure the honest and efficient use of resources and public reporting that enables citizens and stakeholders to assess progress and identify problems.

Flexibility and adaptability must be built into the roadmap, recognising that political, security, and economic conditions will evolve in ways that cannot be fully anticipated and that the reconstruction framework must be capable of adaptation without losing its strategic coherence or its commitment to Palestinian ownership and rights.

2. Synthesising the PA 2025 and RDNA 2026 Time Frames

This implementation roadmap relies on the time framing and evolving priorities proposed in the Government of Palestine's reconstruction programme and the RDNA 2026, adapting them to the analytical framework developed and priorities identified above. The roadmap translates the principles of Palestinian ownership, rights-based approaches, a sovereign

economic status, governance coordination, and financing strategy into a sequenced programme across four sequential phases, each with defined priorities, governance requirements, financing modalities, and expected outcomes. This systematic and prioritized approach was widely urged by project consultations.

The roadmap is designed as an optimal approach, both ambitious and realistic. It addresses the full range of reconstruction challenges. It is realistic in its recognition that conditions on the ground will not conform to any predetermined timeline, that political, security, and economic variables will evolve in unpredictable ways, and that the capacity of Palestinian institutions and the international community to implement reconstruction programmes will need to be built progressively.

This Report can only envisage Day 1 in terms of substantial progress in implementation of the next phase of UNSCR 2803, perhaps best signalled by the arrival of the NCAG to assume its intended role in all of the Gaza Strip serving all its citizens. The roadmap should therefore be referred to not as a rigid schedule but as a coherent logic for sequencing priorities, allocating resources, and managing the transition from emergency to development, with built-in mechanisms for adaptation as circumstances change.

Phase 1 of emergency relief and stabilisation covers the critical first 12 months and focuses on saving lives, providing basic services, and establishing the governance framework for subsequent phases. Phase 2, short-term recovery focuses on infrastructure rehabilitation, economic restart, and the transition from emergency to transitional arrangements. Phase 3, medium-term reconstruction focuses on large-scale physical reconstruction, institution building and foundations of economic development. Phase 4, the beginning of long-term development as of Year 4, focuses on productive transformation, economic diversification, and the achievement of economic sovereignty milestones. These phases overlap each other discretely; activities initiated in one phase continue and evolve into subsequent phases, and the boundaries between phases are defined by shifts in emphasis rather than sharp transitions or strict timelines.

3. Phase 1 - Emergency Relief and Stabilisation (Months 1–12)

3.1 Humanitarian Priorities

The immediate priorities of the emergency phase focus on saving lives, alleviating acute suffering, and creating the minimal conditions for stabilisation. These encompass:

- Scaling up of humanitarian assistance to meet the needs of the entire population, with particular attention to the most vulnerable groups including children, pregnant and lactating women, the elderly, persons with disabilities, and families headed by women or children;
- Emergency medical care must be expanded dramatically, addressing both the acute needs of newly identified injuries and the massive accumulated backlog of cases requiring surgical, rehabilitative, and chronic disease management;

- The establishment of temporary shelter communities with adequate water, sanitation, and hygiene facilities, energy supply, and access to social services is essential for the 1.9 million displaced persons, many of whom have been living in grossly inadequate conditions for over two years.

The restoration of minimal essential services is a critical enabler for all other rehabilitation activities. This includes the emergency repair of water supply and sanitation systems to reduce the risk of waterborne disease outbreaks; the restoration of sufficient electricity generation and distribution capacity to support hospitals, water pumps, communication systems, and basic domestic needs; the reopening of internal road networks sufficient for the movement of humanitarian supplies and reconstruction materials; and the restoration of telecommunications capacity sufficient for coordination, information dissemination, and the functioning of financial and commercial systems.

Food security requires immediate and sustained attention through the restoration of supply chains for imported food, distribution of food assistance to the entire population through both institutional channels and cash-based modalities, and the earliest possible initiation of agricultural rehabilitation to restore local food production capacity. The EBI concept provides a more robust and advanced framework for addressing food security as part of a broader approach to universal basic needs provision that respects the dignity and agency of the population.

Emergency education programmes must be initiated to begin addressing the educational needs of children and young people who have been out of school for over two years. These programmes should include temporary learning spaces in displacement areas, accelerated learning curricula that enable students to recover lost ground, psychosocial support integrated into educational activities, and the identification and training of teachers from among the displaced population. Mental health and psychosocial support services must be established at scale, recognising that the entire population has been exposed to extreme trauma and that the restoration of psychological wellbeing is both a humanitarian imperative and a prerequisite for effective participation in reconstruction.

3.2 Rubble Management and Site Preparation

The initiation of rubble clearance and explosive ordnance management is essential during this phase, especially to address the immediate safety risks posed by unexploded ordnance and structurally unstable buildings. Rubble clearance should be organised systematically, proceeding by neighbourhood blocks and integrating the recovery of human remains, the identification of hazardous materials, and the sorting of debris for potential recycling as construction aggregate.

The management of the estimated 66 million tonnes of rubble and debris represents one of the most complex and resource-intensive challenges of the emergency phase, with implications extending well into subsequent phases. The rubble management strategy must address multiple interrelated challenges simultaneously:

- Physical clearance of debris from sites required for reconstruction;
- Identification and safe disposal of unexploded ordnance embedded in the rubble, which poses lethal risks to clearance workers and communities;
- Recovery of human remains from collapsed structures, a process that requires sensitivity, dignity, and adherence to forensic standards that support identification and accountability;
- Identification and safe handling of hazardous materials including asbestos, industrial chemicals, medical waste, and contaminated soil;
- Sorting of debris into categories for potential reuse, recycling, or disposal;
- The development of environmentally sound disposal sites for materials that cannot be recycled.

The rubble clearance process should be organised systematically, proceeding by neighbourhood blocks in coordination with spatial planning and community return priorities. Rather than clearing rubble randomly or in response to ad hoc demands, the clearance programme should follow a strategic sequence that maximises the impact of clearance activities on enabling subsequent temporary shelter community planning and eventually reconstruction. Priority should be given to areas where the rehabilitation of partially damaged buildings can provide the fastest route to temporarily habitable space, where critical infrastructure systems need to be restored, and where community return is most feasible and desired.

The rubble management programme also presents a significant employment opportunity. Manual and semi-mechanised rubble clearance is labour-intensive, and the organisation of rubble clearance into paid employment programmes can provide income to thousands of workers while simultaneously preparing sites for reconstruction. The sorting and processing of debris for recycling as construction aggregate can contribute to the local supply of construction materials, reducing dependence on imports and lowering reconstruction costs.

International experience from post-conflict reconstruction in other contexts demonstrates that well-organised rubble management programmes can simultaneously address site preparation, employment generation, construction material supply, and community engagement objectives. UNDP has already initiated a number of small scale operational rubble treatment sites and has solid experience in the domain.

3.3 Governance Activation

During the emergency phase, the governance framework must be established and operationalised to provide the coordination, accountability, and decision-making capacity that the reconstruction process requires. This includes activation of the NCAG in Gaza, with the staffing, resources, and authority required to exercise effective oversight. The NCAG would oversee sectoral coordination committees covering the main areas of reconstruction activity. NCAG and its SoP and CSO partners need to prepare operational plans for each sector that translate national priorities into actionable programmes. Unified (or interlinked)

damage and needs databases are important to provide a common evidence base and enable the tracking of interventions and outcomes, hosted by the relevant SoP institutions, with UN technical support.

If the National Reconstruction Policy Council can be established during this phase, it could begin to provide strategic guidance within which all reconstruction activities operate. This would be an important channel for Palestinians from the West Bank and the diaspora to provide expertise and global experience that would reinforce the NCAG role on the ground. In any case, coordination between the Palestinian Government and the NCAG must be institutionalised soonest, through activation of the committee established by SoP and headed by the Prime Minister to liaise with the BoP Special Representative and the NCAG. This will help communication and decision-making processes through linking national and field-level operations.

The establishment of financial management systems for NCAG is a critical governance priority during this phase. While it is understood that NCAG will not itself mobilise or control reconstruction funds, as an oversight coordination body it should be the clearing house of project and programme level commitments, expenditures, etc. This will need transparent budgeting and expenditure tracking systems, procurement procedures that balance efficiency with accountability, and the engagement of independent auditing capacity. The financial systems must be designed to satisfy both Palestinian accountability requirements and donor fiduciary expectations, while being operationally practical in the challenging conditions of post-war Gaza.

3.4 Economic Stabilisation

Economic stabilisation during the emergency phase requires a range of linked tasks:

- Restoration of basic market functions to enable the population to access goods and services;
- Resumption of banking services to enable the circulation of money and the payment of wages and bills;
- Restoration of cash and payment systems that have been disrupted by the destruction of banking infrastructure and the accumulation of currency;
- Provision of emergency working capital (grants and loans) to enterprises that are partially damaged but capable of resuming operations if provided with the resources to do so;
- Temporary private sector employment programmes to reduce unemployment, retain skilled workers in the labour market, and channel purchasing power into the local economy.

The opening of border crossings and the establishment of reliable import channels are essential for economic stabilisation. Without the ability to import food, medical supplies, fuel, construction materials, and other essential goods, the economy cannot function and

the population cannot survive. Arrangements for border crossing operations, including the staffing, equipment, security, and administrative procedures required for efficient and predictable operation, must be accorded the highest priority during this phase.

4. Phase 2 - Early Recovery (Months 12–24)

4.1 Infrastructure Rehabilitation

The short-term recovery phase focuses on the rehabilitation of critical infrastructure systems that provide the enabling conditions for broader reconstruction and economic recovery. Priority infrastructure rehabilitation includes:

- Electricity generation and distribution, including the repair or replacement of the Gaza power plant, the restoration of feeder lines from the Israeli and Egyptian grids, and the rehabilitation of distribution networks to provide reliable power to hospitals, water systems, and commercial establishments;
- Water supply and sanitation systems, including the repair of treatment plants, pumping stations, and distribution and collection networks to restore adequate water supply and prevent environmental and public health emergencies;
- Internal and arterial road networks, including the repair of main roads, bridges, and intersections to enable the efficient movement of goods, services, and people;
- Telecommunications infrastructure, including the restoration of mobile and fixed-line networks, internet connectivity, and broadcasting facilities;
- Rehabilitation of border crossing infrastructure to enable the efficient and predictable importation of goods required for reconstruction.

The rehabilitation of trade logistics and supply chains from Egypt (through Rafah) and from/through the West Bank (via safe passage) is a critical enabler for the rest of the recovery process. This encompasses not only the physical infrastructure of crossings, roads, warehouses, and transport fleets, but also the institutional frameworks for customs clearance, quality inspection, trade documentation, and commercial dispute resolution. The arrangements established during this phase for the management of imports and exports will shape not only the efficiency of reconstruction but should also be conceived as the foundations of Palestine's future trade capacity.

4.2 Economic Recovery Programmes

Sectoral recovery programmes may be initiated in priority sectors during this phase.

The construction sector is the most immediately relevant for reconstruction and has the highest potential for employment generation and local economic multiplier effects. Recovery support for the construction sector should include the rehabilitation of construction enterprises, the provision of equipment and working capital, the training and certification of construction workers, and the development of supply chains for construction materials.

The food processing and agriculture sectors are essential for food security and employment and should receive priority attention including the rehabilitation of processing facilities, the provision of agricultural inputs, the restoration of irrigation systems, and the development of market channels.

The healthcare and education sectors require ongoing investment during this phase to maintain and expand the services initiated during the emergency phase. The rehabilitation of healthcare facilities, the restocking of medical supplies, and the recruitment and training of health workers will expand the range of services available to the population.

The rehabilitation of educational facilities, the deployment of additional teachers, and the development of remedial and accelerated learning programmes will begin to address the educational backlog.

Throughout these sectoral recovery programmes, the maximisation of local content, employment, procurement of materials and services should be a governing principle. This maximisation serves multiple objectives simultaneously: it channels reconstruction resources into the local economy, creating employment and income; it builds the capacity of local enterprises and workers, creating sustainable economic foundations; it reduces the costs and logistical challenges of importing goods and services; and it gives concrete expression to the principle of Palestinian ownership.

The transition from emergency shelter to transitional and permanent housing is one of the most complex and sensitive challenges of the recovery phase.¹⁵⁸ The MAS 2024 study on temporary decent shelter options provided the first framework for addressing this challenge, while other plans (RAND, MoPIC and Gaza Phoenix) have since addressed this issue. Efforts in the emergency phase on this vital file will create paths to employment generation and service provision through erecting and connecting the estimated 200,000 temporary shelters (or mobile homes) grouped within up to 100 temporary shelter communities, thus helping to re-start the economy.

There is wide consensus that rehabilitation of partially damaged buildings should be prioritised as the fastest and most cost-effective route to restoring habitable residential space. Transitional housing communities should be developed to higher standards than emergency shelters, providing dignified and adequate living conditions for families while permanent housing is constructed. The planning and design of permanent housing reconstruction should be initiated during this phase, with community participation in the determination of locations, designs, and construction standards.

4.3 Rights-Based Recovery Actions

The short-term recovery phase could see the operationalisation of several key rights-based activities.

- The comprehensive property documentation programme should be established and begin systematic documentation of property ownership and occupancy across affected areas;

- The return facilitation programme should be activated, supporting the voluntary return of displaced persons to their original locations where conditions permit;
- Compensation assessment mechanisms should be established to begin the process of documenting and adjudicating claims for losses that cannot be remedied through physical restitution;
- In doing the above, community participation frameworks established during the emergency phase should be strengthened and institutionalised, with neighbourhood-based planning units actively involved in the design and oversight of data collection and verification and recovery programmes.

4.4 Capacity Building and Institutional Development During Recovery

The short-term recovery phase provides a window for institutional capacity building that will determine the effectiveness of subsequent phases. During this phase, the institutional framework established in the emergency phase must be consolidated to handle the increasing complexity of reconstruction activities. Key capacity building priorities include: the development of procurement systems that are both efficient and transparent; establishment of quality assurance systems for construction and infrastructure; creation of monitoring and evaluation systems that track progress against targets and generate the data required for evidence-based decision-making; and mobilising Palestinian professionals with the specialised skills required for large-scale reconstruction, including project management, engineering supervision and environmental impact assessment, as well as community engagement.

International technical assistance should be structured around the explicit objective of transferring knowledge and skills to Palestinian counterparts, with twinning arrangements, mentoring programmes, and structured on-the-job training integrated into all international engagements. The goal is to ensure that each phase of reconstruction leaves behind stronger Palestinian institutions and more capable Palestinian professionals, progressively reducing the need for international involvement and building the foundations for self-sustaining governance and economic management.

5. Phase 3 - Medium-Term Reconstruction (Months 18–48)

5.1 Large-Scale Physical Reconstruction

The medium-term phase marks the transition from rehabilitation to reconstruction at scale. Large-scale building programmes should be initiated across all sectors: housing reconstruction; construction of new or substantially renovated educational facilities; construction of healthcare facilities to higher standards than pre-war; reconstruction of commercial and industrial facilities; and the construction of new public infrastructure including government buildings, community centres, cultural facilities, and recreational spaces.

The planning and design of reconstruction should incorporate building-back-better principles: higher construction standards that provide greater resilience to future disasters, improved spatial planning that creates more liveable and functional urban environments. As

much as is feasible in the Gaza context programmes should integrate cross-cutting technologies including renewable energy, water recycling, digital infrastructure, smart building systems, and attention to accessibility and universal design.

5.2 Institutional Rebuilding

Institutional development during this phase should focus on the progressive consolidation and strengthening of Palestinian governance capacity. This would include consolidation of the NCAG's coordination role and its progressive evolution toward more permanent governance structures. Meanwhile, the reinsertion of SoP institutional capacity in Gaza separate from that of the NCAG should begin, including ministry offices, service delivery systems, and economic regulatory functions. The strengthening of municipal government capacity for local service delivery, spatial planning, and community engagement will ensure better adapted outcomes.

Meanwhile, the Reconstruction Policy Council should increasingly assume longer-term planning functions and the development of the policy-making and analytical capacity required for evidence-based governance. By the end of this period the NCAG might have completed its transitional role, so SoP institutions must be ready to assume a greater burden than in the preceding periods.

5.3 Spatial Planning and Building-Back-Better Standards

The medium-term reconstruction phase requires comprehensive spatial planning that goes beyond the restoration of pre-war conditions to create urban environments that are safer, more liveable, more sustainable, and more resilient. Building-back-better principles may be found in existing plans and should be synthesised into an agreed strategy that can be applied systematically across all reconstruction activities. This effort would aim to reconcile and combine best aspects of existing spatial conceptions of the future Gaza Strip (especially PNSP, RAND, Gaza 2050 and Gaza Phoenix) into an agreed scheme.

The spatial planning process must be participatory, something that these blueprints did not entail. Communities need to be consulted in the determination of how their neighbourhoods will be defined and organised, what facilities and services will be provided, and how the spatial balance between residential, commercial, agricultural, and public uses will be achieved. The experience of preparing the Gaza Phoenix demonstrated that Palestinian communities have strong views about the spatial organisation of their neighbourhoods, grounded in social relationships, cultural practices, and practical needs that external planners may not understand or appreciate. The challenge is to integrate community preferences with technical standards, environmental requirements, and the efficient use of scarce resources, a challenge that requires skilled facilitation and genuine commitment to participatory decision-making.

5.4 Economic Development Foundations

The foundations for sustainable economic development should be laid during this phase through these key policy initiatives that should span the whole Palestinian economy under the leadership of the SoP:

- An industrial policy framework should be developed that identifies sectors with competitive potential and designs support programmes including targeted infrastructure investment, skills development, technology transfer, access to finance, market development and tariff protection;
- Trade infrastructure should be strengthened including the development of export processing facilities, trade promotion capacity, and the negotiation of improved market access arrangements;
- The financial sector should be developed to provide the full range of services required by a growing economy, including savings products, investment credit, insurance, leasing, and equity financing;
- The investment environment should be revamped through regulatory simplification, strengthening of property rights enforcement, development of commercial dispute resolution mechanisms, and creation of investor service facilities. These are long-standing issues that it is high time for the SoP to address if the reconstruction process is to attract serious FDI and expatriate engagement.

6. Phase 4 - Strategic Economic Development for Sovereignty (Months 48–60)

As of this point in the process, the political context is assumed to have changed significantly in line with the political economy analysis above, towards the “Emergence Trajectory” scenario, whereby concrete changes in the direction of sovereignty and statehood should have materialised in line with the promise of UNSCR 2803. If not, then at least the SoP will have reassumed full self-government authority in Gaza and the West Bank, regained its Palestinian and international legitimacy and a negotiating process for permanent status and the two-state solution underway. This final phase of the first 5-years of reconstruction therefore rests on optimistic assumptions, anything short of which leaves us in Phases 2 or 3 without a horizon for sustained reconstruction. It is indeed the phase when reconstruction transforms into an economic programme for sovereignty.

6.1 Productive Transformation

The long-term development phase should focus on the transformation of the economic structure from reconstruction-dependent to productively diversified and self-sustaining. This means especially the development of manufacturing capacity in sectors with demonstrated or potential competitive advantage; the enhancement of agricultural productivity; the growth of knowledge-based services; and the integration of the Gaza economy into

regional and international trade networks. The goal is to reduce dependency on aid and reconstruction spending and to create a self-reliant economic dynamic based on productive activity, trade, and investment. This transformation requires not only investment in physical infrastructure and productive capacity but also the development of the human capital, institutional frameworks, and business environment that sustain economic growth over time.

6.2 Economic Sovereignty Milestones

The long-term phase should target specific milestones in the development of sovereign economic functions, including:

- Enhanced trade autonomy, demonstrated through the independent management of commercial borders, negotiation and implementation of trade agreements, and exercise of tariff-setting authority aligned with Palestinian development priorities;
- Strengthening of monetary and fiscal institutions toward sovereign capacity, including enhanced international status of the PMA, development of modern payment systems, and reform of fiscal management to international standards;
- Achievement of sovereign borrower status, demonstrated through successful issuance of sovereign debt instruments and establishment of credit relationships with international financial institutions;
- Elaboration of a comprehensive policy framework as initiated in the previous phase, for economic management that encompasses industrial policy, trade policy, investment policy, labour market policy, and social protection.

These milestones represent the essential economic dimensions of the broader Palestinian struggle for self-determination and statehood. They are not mere technical achievements but expressions of Palestinian agency and sovereignty that, taken together, constitute a practical foundation for economic self-governance regardless of the formal political status that may obtain. The pursuit of these milestones through the reconstruction process ensures that reconstruction is not merely a response to destruction but a positive investment in the future independent SoP.

6.3 Human Capital and Social Development

The investment in human capital through the rebuilding and enhancement of education and health systems, the development of vocational training and skills programmes, and the creation of opportunities for professional development and innovation is the most important long-term investment that the reconstruction process can make in these sectors. The human capital of the Palestinian people has long been considered their most valuable and most resilient asset, and the restoration and enhancement of this asset should be an important component of the reconstruction process.

Education reconstruction should target not merely the restoration of pre-war conditions but a qualitative leap in educational quality, relevance, and accessibility. This includes the integration of digital technologies, the development of curricula that prepare students for the needs of a modern knowledge economy, the strengthening of technical and vocational education linked to labour market needs, the enhancement of higher education and research capacity, and the creation of lifelong learning opportunities for adults whose education was disrupted.

Health system reconstruction should similarly aim for transformation rather than mere restoration, with enhanced primary healthcare capacity, strengthened public health systems for disease prevention and health promotion, expanded mental health services to address the massive burden of trauma and improved maternal and child health services. This phase can also target the development of specialised treatment capacity that reduces the need for medical referrals outside Gaza.

6.4 Regional Economic Integration and Trade Diversification

The long-term development phase should actively pursue the diversification of Palestine's economic relationships beyond the overwhelming dependence on Israel that has characterised the economy since 1967. While economic relationships with Israel will inevitably remain significant given geographical proximity and existing integration, the strategic objective should be to reduce the vulnerability created by dependence on a single economic partner that has repeatedly used economic leverage as a tool of political coercion and collective punishment.

Trade diversification should target several directions simultaneously. Regional integration with Arab economies offers natural markets for Palestinian products and services, sources of investment capital, and political solidarity. The Arab plan for Gaza reconstruction explicitly envisions stronger Palestinian-Arab economic ties, and the reconstruction process itself creates opportunities for the development of commercial relationships with Arab suppliers, contractors, and investors that can persist beyond the reconstruction period.

European markets offer significant potential for Palestinian exports, particularly in agricultural products, garments, and manufactured goods, and the EU's preferential trade arrangements with Palestine provide a framework for market access that should be more fully exploited. Digital trade and remote services, including software development, business process outsourcing, and professional services delivered online, offer opportunities for market diversification that are less dependent on physical logistics and border crossings.

The development of maritime access for Gaza, whether through the rehabilitation of a Gaza port or through arrangements for the use of nearby ports in Egypt, represents a strategic priority for trade diversification. Maritime access would provide an alternative to land crossings for the importation and exportation of goods, reducing vulnerability to border closures and enabling direct trade with Mediterranean and global markets. Israel at several points after Oslo and up to 2005 approved the establishment of a Gaza seaport, and the reconstruction context provides the opportunity to advance this objective as a component of the broader strategy for economic sovereignty and trade autonomy. Indeed a temporary RoRo port was demonstrated as feasible by the World Bank some twenty years ago, and could well be established as an interim facility in an earlier phase if the political horizon has been re-established.

Endnotes

¹ 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.

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¹²⁹ For example: International Court of Justice, *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem, Advisory Opinion*, 19 July 2024, I.C.J. Reports 2024; International Court of Justice. *Legal Consequences of the Construction of a Wall in the Occupied Palestinian Territory. Advisory Opinion*. July 9, 2004; International Criminal Court, “Situation in the State of Palestine: ICC Pre-Trial Chamber I Rejects the State of Israel’s Challenges to Jurisdiction and Issues Warrants of Arrest for Benjamin Netanyahu and Yoav Gallant,” November 21, 2024, accessed 31 May 2026, <https://www.icc-cpi.int/news/situation-state-palestine-icc-pre-trial-chamber-i-rejects-state-israels-challenges>.

¹³⁰ Fourth Geneva Convention relative to the Protection of Civilian Persons in Time of War. (1949). Article 49; Rome Statute of the International Criminal Court. (1998). Articles 7(1)(d), 7(2)(d), 8(2)(a)(vii) and 8(2)(b)(viii). Article 49 prohibits individual or mass forcible transfers and deportations of protected persons from occupied territory, while the Rome Statute recognises deportation or forcible transfer as a crime against humanity and, in relevant circumstances, as a war crime.

¹³¹ Fourth Geneva Convention relative to the Protection of Civilian Persons in Time of War. (1949). Articles 27, 32 and 147; Rome Statute of the International Criminal Court. (1998). Articles 7(1)(a), 7(1)(b), 7(1)(f), 7(1)(k), 8(2)(a)(i), 8(2)(a)(iii), 8(2)(b)(i), 8(2)(b)(iv) and 8(2)(b)(xxv). These provisions address, among other conduct, wilful killing, torture or inhuman treatment, intentionally directing attacks against civilians, attacks causing excessive civilian harm, and starvation of civilians as a method of warfare.

¹³² Fourth Geneva Convention relative to the Protection of Civilian Persons in Time of War. (1949). Articles 53 and 147; Hague Regulations annexed to Hague Convention IV. (1907). Articles 23(g), 46, 47, 52, 53 and 55; Rome Statute of the International Criminal Court. (1998). Articles 8(2)(a)(iv), 8(2)(b)(xiii), 8(2)(b)(xvi) and 8(2)(b)(xvii). These provisions prohibit or restrict extensive destruction and appropriation of property, confiscation of private property, pillage, seizure or destruction not imperatively demanded by military necessity, and misuse or depletion of public property and natural resources.

¹³³ Fourth Geneva Convention relative to the Protection of Civilian Persons in Time of War. (1949). Article 49(6); Hague Regulations annexed to Hague Convention IV. (1907). Articles 43, 46 and 55; Charter of the United Nations. (1945). Article 2(4); Declaration on Principles of International Law concerning Friendly Relations and Co-operation among States in accordance with the Charter of the United Nations. (1970); International Court of Justice. (19 July 2024). *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem, Advisory Opinion*. Article 49(6) prohibits the occupying power from transferring parts of its own civilian population into the territory it occupies, while the ICJ found that Israel’s settlement policy, annexation measures, assertion of permanent control and frustration of Palestinian self-determination violate international law and render Israel’s continued presence in the occupied Palestinian territory unlawful.

¹³⁴ International Covenant on Civil and Political Rights. (1966). Articles 2(1), 12 and 26; International Covenant on Economic, Social and Cultural Rights. (1966). Article 2(2); International Convention on the Elimination of All Forms of Racial Discrimination. (1965). Articles 2, 3 and 5; International Court of Justice. (19 July 2024). *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem, Advisory Opinion*. These provisions prohibit discrimination in the enjoyment of civil, political, economic, social and cultural rights, while the ICJ found that Israel’s legislation and measures impose and maintain a near-complete separation in the occupied Palestinian territory and breach obligations under ICERD.

¹³⁵ Charter of the United Nations. (1945). Articles 1(2) and 55; International Covenant on Civil and Political Rights. (1966). Article 1; International Covenant on Economic, Social and Cultural Rights. (1966). Article 1; International Court of Justice. (9 July 2004). *Legal Consequences of the Construction of a Wall in the Occupied Palestinian Territory, Advisory Opinion*; International Court of Justice. (19 July 2024). *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem, Advisory Opinion*. The ICJ has confirmed the Palestinian people’s right to self-determination and, in 2024, found that Israel’s continued frustration of that right is among the violations rendering its continued presence in the occupied Palestinian territory unlawful.

¹³⁶ International Law Commission. (2001). *Draft Articles on Responsibility of States for Internationally Wrongful Acts*, with commentaries. Articles 30, 31 and 34–37. Article 30 provides for cessation and assurances and guarantees of non-repetition; Article 31 provides that the responsible State is under an obligation to make full reparation for the injury caused by the internationally wrongful act; and Articles 34–37 identify restitution, compensation and satisfaction as the forms of reparation.

¹³⁷ United Nations General Assembly, *Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law*, UN (16 December 2005).

¹³⁸ United Nations, *Principles on Housing and Property Restitution for Refugees and Displaced Persons* (the Pinheiro Principles) (June 2005).

¹³⁹ UN General Assembly, Resolution 194 (III): Palestine -- Progress Report of the United Nations Mediator (December 1948). https://unsco.unmissions.org/sites/default/files/ga_res_1941948.pdf.

¹⁴⁰ International Law Commission. (2001). *Draft Articles on Responsibility of States for Internationally Wrongful Acts*, with commentaries. Articles 40 and 41. Article 40 defines a serious breach as a gross or systematic failure by the responsible State to fulfil an obligation arising under a peremptory norm of general international law; Article 41 requires States to cooperate to bring such a breach to an end through lawful means, not to recognise as lawful the situation created by the breach and not to render aid or assistance in maintaining that situation. See also International Court of Justice. (19 July 2024). *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem, Advisory Opinion*, paras. 273–279 and operative para. 285(7), finding that all States are under obligations of non-recognition and non-assistance in relation to the situation arising from Israel’s unlawful presence in the occupied Palestinian territory.

¹⁴¹ Raja Khalidi, *The Problematique of the Identity of Palestinian Economy* (Arabic), (Ramallah/Jerusalem: Palestine Economic Policy Research Institute (MAS), 2024, https://mas.ps/cached_uploads/download/2024/07/29/pal-economic-id-study-2024-1722240095.pdf .

¹⁴² Government of Israel and Palestinian Authority, *Agreement on Movement and Access and Agreed Principles for Rafah Crossing*, (2005), accessed 1 June 2026, <https://peacemaker.un.org/sites/default/files/document/files/2024/05/israeloptagreeddocumentsonmovementaccessgaza2005.pdf>.

¹⁴³ United Nations Conference on Trade and Development, *The 2013 World Trade Organization Agreement on Trade Facilitation: Israel’s Obligations towards Palestinian Trade*, UNCTAD/GDS/APP/2015/2 (New York and Geneva: United Nations, 2015).

¹⁴⁴ Working paper from: Palestine Economic Policy Research Institute (MAS), *International Academic Symposium: Priorities for Palestine’s Economy in the Midst of War* (Ramallah/Jerusalem: MAS, 2024).

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- ¹⁴⁶ Raja Khalidi, Atif Kubursi, Mahmoud Elkhafif, Maher Elkurd, and Misyef Jamil, "Reunification of the Palestinian National Economy: Reclaiming the Space," *The Economic Pathway to Independence and Peace*, vol. 3 (Ramallah/Jerusalem: Palestine Economic Policy Research Institute (MAS), 2025).
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- ¹⁵⁰ Financial Times. (26 May 2026). "Donald Trump's Board of Peace fund is empty", <https://www.ft.com/content/5ba3bd2c-0e0e-4306-84be-99d6d89b0d49?syn-25a6b1a6=1>.
- ¹⁵¹ United Nations Office for the Coordination of Humanitarian Affairs – Occupied Palestinian Territory, Flash Appeal 2026 at a Glance, December 8, 2025, accessed on May 21, 2026, <https://www.ochaopt.org/content/flash-appeal-2026-glance>.
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- ¹⁵³ Erin Collinson, Jocilyn Estes, and Julia Brownell, "Deep Cuts, New Directions? Trump's FY27 Budget and the Future of US Foreign Assistance," Center for Global Development (blog), April 2026, accessed May 21 2026, <https://www.cgdev.org/blog/deep-cuts-new-directions-trumps-fy27-budget-and-future-us-foreign-assistance>.
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