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Report of the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

1 January–31 December 2024

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Report of the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

1 January–31 December 2024



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Letters of transmittal

Letter dated 11 August 2025 from the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East addressed to the President of the General Assembly

I hereby transmit to the General Assembly the annual report on the work of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) for 2024, in accordance with paragraph 21 of General Assembly resolution 302 (IV) of 8 December 1949, as modified by paragraph 11 of resolution 1018 (XI), and paragraph 8 of resolution 1315 (XIII) of 12 December 1958.

The extraordinary hardship endured by Palestine refugees across the Agency's fields of operation in 2024 has only deepened. The situation in the Occupied Palestinian Territory has reached a dangerous tipping point. In Gaza, 2 million people who have endured nearly two years of relentless bombardment and displacement are being starved, while food and medical supplies sit just beyond their reach. Lethal violence unleashed by the Israeli security forces and settlers grips the occupied West Bank, with annexation now a declared political objective. In Lebanon, the Syrian Republic and Jordan, Palestine refugees are navigating complex political shifts and serious socioeconomic challenges with fewer resources amid growing needs.

Despite the enormity of these challenges, UNRWA continues to provide life-saving humanitarian assistance and human development services. The Agency still provides approximately 15,000 health consultations per day in Gaza and plays a vital role in providing shelter, facilitating access to drinking water and removing waste. In the occupied West Bank, UNRWA schools and health clinics remain open, except for six schools in East Jerusalem that were forcibly closed by the Israeli authorities, depriving 800 Palestinian children of education. The Agency has also aided Palestine refugees displaced from camps in the north at levels unseen since 1967 due to Israeli military operations. In Lebanon, UNRWA provided protection and assistance to thousands of civilians, including non-Palestine refugees, displaced by renewed warfare with Israel. Emergency assistance and development services provided by the Agency remain a lifeline for Palestine refugees affected by prolonged conflict and poverty in the Syrian Arab Republic. Vulnerable Palestine refugees in Jordan continue to be reliant on the Agency's health, education and social services.

Despite its decades-long contribution to the protection and well-being of Palestine refugees and regional stability, UNRWA has been the target of a concerted campaign to end its operations in the Occupied Palestinian Territory. The efforts to dismantle the Agency are part of a long-standing political project to undermine the parameters established by the General Assembly and the Security Council for a peaceful resolution of the Israel-Palestine conflict, and to separate Palestinians from Palestine.

The harm inflicted on the Agency over the past 22 months has been severe. More than 330 UNRWA personnel have been killed in Gaza, where most of the Agency's premises have been damaged or destroyed. The enactment of legislation by the Israeli

Knesset to end the Agency's operations in what Israel considers its sovereign territory – including occupied East Jerusalem – and to prohibit contact between Israeli officials and UNRWA representatives has caused immense harm to the Agency's beneficiaries and staff, as well as to the operations of the United Nations.

Since the breakdown of the ceasefire in Gaza, UNRWA has not been allowed to bring in critical humanitarian assistance. Israel has also pressured other aid agencies to exclude UNRWA from humanitarian operations. Replacing the United Nations humanitarian response, of which UNRWA is a crucial part, with a militarized aid system has contributed to the unprecedented, man-made famine unfolding in Gaza.

The blatant disregard for the protected status of United Nations premises and humanitarian operations under international law has cost thousands of lives – of those seeking the safety of United Nations premises and those deprived of United Nations assistance. It has allowed the expulsion of international UNRWA staff, encouraged the harassment and abuse of Palestinian UNRWA staff and silenced voices advocating for human rights and the rule of law, setting a dangerous precedent for humanitarian and human rights work globally.

The physical and legislative attacks against the Agency have been compounded by a virulent disinformation campaign spearheaded by the Government of Israel. Dismantling UNRWA, through persistent allegations that the Agency is infiltrated by Hamas, has been a stated objective since the beginning of the war in Gaza. UNRWA has written repeatedly to the Ministry of Foreign Affairs of Israel requesting evidence to substantiate these claims but never received a response. I recently wrote to the Minister for Foreign Affairs again requesting evidence and noting that Israel had not pursued prosecutions within its criminal justice system, which would also require the presentation of credible evidence. Had the Government shared evidence with UNRWA or pursued criminal prosecutions domestically, the Agency could have acted within its regulatory framework to dismiss any staff against whom criminal culpability had been established, in accordance with recognized principles of due process. The absence of evidence and legal process raises the possibility that the accusations against UNRWA personnel are unfounded.

The damage, however, has been done. The campaign to discredit the Agency has targeted lawmakers and the public in donor countries, strangling funding for the Agency's vital work. The loss of two major donors, including the Agency's largest contributor, has sparked a severe cash-flow crisis, jeopardizing the viability of UNRWA operations across programmes and fields.

The situation of the Agency is manifestly untenable. In response to the very real possibility of UNRWA imploding, the Secretary-General requested a strategic assessment of the impact and exercise of its mandate under current constraints. The assessment has been finalized and includes proposals on how the rights of Palestine refugees may be protected. It is now for Member States to deliberate on the options presented in the assessment and to take action.

Member States may determine that the Agency's operations must adapt to serve the goals of a political solution. Any action must be guided by what will protect and serve Palestine refugees best, in full alignment with the overarching goals of the General Assembly when it first established the Agency through resolution 302 (IV).

UNRWA was always intended to be a temporary agency. Its continued existence reflects long-term failures to reach a political solution. Its operations have mitigated the consequences of these failures by providing Palestinians with healthcare and education, enabling them to build the best possible lives while under occupation; by insulating Israel from the massive economic and security costs of its illegal

occupation of Palestinian territory; by contributing to peace and stability across a fragile region; and by keeping Gaza alive – with remarkable courage and dedication, my staff have brought the highest standards of the Charter of the United Nations and human rights to a place where neither have been respected. The Agency's situation today is appalling and unacceptable. It cannot continue.

The only viable path forward is to delineate the role of UNRWA within a genuine political process that allows the Agency to transition its government-like services to empowered and prepared public institutions. This requires political commitment and financial resources. Without these guarantees, the renewal of the Agency's mandate later in 2025 risks condemning Palestine refugees to the inevitable and painful unravelling of vital protections and services. The Agency's custodianship of the refugee status, collective history and identity of Palestinians must remain in place until a political solution is complete.

The urgent and decisive action of the General Assembly is indispensable for charting a path forward that will protect the lives and future of Palestine refugees by finally delivering on the commitments undertaken by Member States 75 years ago.

(*Signed*) Philippe **Lazzarini**
Commissioner-General

Letter dated 23 June 2025 from the Chair of the Advisory Commission of the United Nations Relief and Works Agency for Palestine Refugees in the Near East addressed to the Commissioner-General of the Agency

1. At its regular session, held virtually on 25 and 26 June 2025, the Advisory Commission of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) considered your annual report on UNRWA activities and operations covering the period from 1 January 2024 to 31 December 2024, to be submitted to the General Assembly at its forthcoming session.

2. The Commission acknowledges that, in 2024, Palestine refugees endured unprecedented hardship because of conflict and violence in the region, particularly in Gaza, where the humanitarian situation has become and remains catastrophic.

3. Despite an increasingly hostile environment, the Commission wishes to reiterate its appreciation to the Agency and its staff for their unwavering commitment and tireless work during these exceptional times in continuing its delivery of essential assistance and services to Palestine refugees in all fields of operations.

4. The Commission also wishes to express its heartfelt condolences to the families, friends and colleagues of the more than 300 UNRWA staff members who have been killed in Gaza, while firmly condemning all acts of violence against civilians and calling on relevant parties to fully comply with their obligations under international law and international humanitarian law.

5. The Commission remains deeply concerned about increasing legal, political and financial constraints on UNRWA and the impact they might bear on the continuity of services to Palestine refugees and to effectively operate and fulfil its mandate granted by General Assembly resolution 302 (IV).

6. Recalling the conclusion of the Independent Review Group on the United Nations Relief and Works Agency for Palestine Refugees in the Near East that UNRWA is irreplaceable and indispensable to Palestinians' human and economic development, the Commission insists that, until a just and durable solution to the plight of the Palestine refugees is reached, the Agency's work remains crucial as a lifeline of hope for millions of Palestine refugees.

7. The Commission remains deeply concerned about serious financial challenges faced by UNRWA and strongly encourages the Agency to work together with Member States and to continue to further diversify its funding sources and, in consultation with Advisory Commission members, to strive towards a more predictable and sustainable financial model.

8. The Commission commends UNRWA for its collaboration efforts and its commitment to further enhance its neutrality and integrity framework. The Commission welcomes the tangible progress made in the implementation of the Independent Review of Mechanisms and Procedures to Ensure Adherence by UNRWA to the Humanitarian Principle of Neutrality (Colonna Report) and requests the Agency to continue to prioritize further measures towards the implementation of the recommendations of the Colonna Report and to proactively communicate these efforts to the public.

9. The Commission wishes to note the progress made regarding recommendation 2 (c) of the Colonna Report on the creation of a working group on neutrality and integrity issues as a subsidiary body of the Advisory Commission to advise UNRWA on these matters and report back to the Commission.

10. The Commission appreciates the leadership, active engagement and initiatives by the Commissioner-General, particularly the strategic assessment, to provide fact-based information and guidance regarding the Agency's vital role, not just in the present and future lives of Palestine refugees, but also in building and maintaining regional stability.

11. The Commission stands ready to work constructively and assess together ways forward to sustain UNRWA politically and financially in accordance with the overwhelming support UNRWA has in the General Assembly.

(*Signed*) Antón **Leis**
Chair of the Advisory Commission

Chapter I
Overview of key developments

1. In 2024, Palestine refugees endured extraordinary hardship due to the devastating war in the Gaza Strip; renewed war between Israel and Lebanon; levels of violence, displacement and destruction in the occupied West Bank, including East Jerusalem,[1] unlike anything seen since the second intifada; and a volatile economic and security context in the Syrian Arab Republic following 13 years of civil war, which culminated in the fall of the Assad regime. These developments created harrowing humanitarian crises, bringing death, injury, displacement, hunger and despair to millions of Palestine refugees. The situation in Gaza throughout 2024 was catastrophic and inhumane. The turmoil brought transformative changes to the region and renewed uncertainty for the future of Palestine refugees.

2. Despite immense financial and operational difficulties, as well as an increasingly hostile political environment, the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) provided critical support to millions of Palestine refugees, reaffirming its indispensable role in protecting and assisting one of the most vulnerable communities in the Middle East and in contributing to regional stability.

3. The Agency played a core role in emergency services. In Gaza, it leveraged its expansive footprint, expertise and community acceptance to deliver life-saving assistance at scale, providing food, water, shelter, psychosocial support, protection services and primary healthcare to the entire population of over 2.2 million. UNRWA has been the largest provider of humanitarian assistance in Gaza and the backbone of the overall aid response, hosting partner agencies, disbursing aid on behalf of others and providing logistical support and the fuel needed to sustain humanitarian operations, including to hospitals, bakeries and communications and water networks. This was done despite severe restrictions on the entry of aid, the regular denial of humanitarian movement and the breakdown of law and order. UNRWA continued to speak out on the systematic dehumanization of people in Gaza and the blatant disregard for international humanitarian law and the rules-based order, becoming a major global voice for the many victims.

4. In the occupied West Bank, UNRWA was the primary responder to violence and destruction across refugee camps in the north, providing aid to those displaced. UNRWA also played a critical role as part of the United Nations response to the conflict in Lebanon, providing protection and assistance to thousands of displaced civilians, including non-Palestine refugees, in UNRWA-run shelters and supporting Palestine refugees who had fled the violence to the Syrian Arab Republic. In the Syrian Arab Republic, the Agency continued to provide emergency support to Palestine refugees affected by the prolonged civil conflict and dire socioeconomic situation.

5. The Agency also sustained its core human development services across the region, including critical services in Gaza. UNRWA provided over 10.4 million primary healthcare consultations to over 2.4 million patients across the region, including in Gaza. More than 240,000 girls and boys accessed education in UNRWA schools in Lebanon, Jordan, the Syrian Arab Republic and the West Bank, while, by the end of 2024, nearly 260,000 children in Gaza were registered with the Agency's

[1] All references to the West Bank are to be read as "occupied West Bank, including East Jerusalem".

remote learning programme. Nearly 7,700 young people received technical and vocational education and teacher training in the region. UNRWA social safety net assistance supported over 330,000 persons, and microfinance loans were provided to nearly 22,700 clients. UNRWA also continued to provide infrastructure and camp improvement support across the region.

6. In early 2024, the Government of Israel alleged that 19 of the more than 30,000 UNRWA personnel had been involved in the atrocious attack on Israel launched by Hamas and other armed groups on 7 October 2023. The Secretary-General and the Commissioner-General took swift action in response to these serious claims. An independent investigation by the Office of Internal Oversight Services was immediately launched. As a result, cases against 10 staff were dropped as there was insufficient evidence to support the allegations. One of those cases was agreed to have involved a misidentification of the individual concerned. In cases against the remaining nine staff, it was concluded that, if authenticated and corroborated, the evidence might indicate misconduct. Although the threshold of proof was not reached, all nine were separated in the interest of the Agency. To date, there remains insufficient evidence to support the allegations, and the Agency continues to request evidence from the Government of Israel.

7. The Secretary-General also commissioned the Independent Review of Mechanisms and Procedures to Ensure Adherence by UNRWA to the Humanitarian Principle of Neutrality (Colonna Report),[2] which concluded that UNRWA had a more robust neutrality framework than any other United Nations entity or international non-governmental organization. It also underlined that, as with all United Nations entities globally, protecting the neutrality of UNRWA was a responsibility shared with Member States, particularly host countries and Israel, as the Occupying Power, and with the intelligence, military, police and other authorities and capacities upon which the United Nations relies.

8. Sixteen donors suspended funding within 48 hours of the Agency's statement on 26 January on the allegations, amounting to $438 million in lost funding, or roughly 51 per cent of expected income. However, the decisive action of the United Nations and the Agency's commitment to implementing the Colonna Report recommendations helped to re-establish donor confidence. As a result, all but one donor resumed support. Separately, another donor announced in December 2024 that it was ending its support to the Agency. Contributions to the Agency have continued to be subject to major additional conditionality from donors, straining limited human resources.

9. UNRWA concluded 2024 with a programme budget deficit of $35 million. This was an improvement over previous years, which was driven by an expanded public donor base and increased private contributions, reflecting global solidarity with civilians suffering in Gaza. Despite the severely underfunded programme budget, UNRWA was able to sustain its core services across the region only by maintaining strict cost control and austerity measures, as well as by using emergency funding to cover the salaries of core staff involved in the humanitarian response in Gaza.

10. For years, UNRWA has been affected by the conflicts and political dynamics shaping the region. However, in 2024, the Agency became a target of the war in Gaza, with the underlying aim of changing the long-standing political parameters for peace in the Occupied Palestinian Territory set by the General Assembly and the Security Council. Attacks on the Agency are not about its neutrality, but rather are aimed at eliminating the Agency's role in protecting the rights of Palestine refugees, in enabling Palestinian refugees to remain in the Occupied Palestinian Territory and in

[2] Available at www.un.org/unispal/document/report-independent-review-group-on-unrwa-22april2024/.

acting as a witness to their ongoing plight. Israel has called for UNRWA to be replaced, as it perceives its mandate as perpetuating the Palestine refugee issue.[3] A massive global disinformation campaign has been spearheaded by the Government of Israel, using diplomatic means and commercial advertisements, to discredit the Agency.

11. Throughout 2024, the Government of Israel made allegations accusing hundreds of UNRWA staff of being affiliated with armed groups in Gaza without supporting evidence and without recognizing that UNRWA acts upon all allegations supported by evidence and applies a strict neutrality policy. These allegations blur the line between alleged individual staff wrongdoing and the Agency's role in enforcing workplace standards of staff conduct and fail to recognize the high-risk environment in which UNRWA has been mandated by the General Assembly to operate. In addition, these allegations fail to recognize the core responsibility of Israel, as the Occupying Power, to protect UNRWA and other United Nations entities from such neutrality risks. It is Israel that is responsible for the investigation and prosecution of criminal acts, not UNRWA. The allegations have not been supported by evidence, despite repeated requests by UNRWA and the United Nations. They have also not been addressed through criminal investigations by Israel.

12. Despite being unsubstantiated, these allegations significantly damaged the Agency's reputation and the predictability of donor funding, placing the Agency's existence at risk. They further undermined the Agency's financial model – where the delivery of public-like services relies on voluntary funding – requiring urgent action to avoid a financial collapse. On two occasions in 2024, the Commissioner-General wrote to the General Assembly that the Agency's ability to implement its mandate was under threat and might become impossible without decisive intervention by Member States.

13. It is unacceptable that, in addition to the serious breaches of the Agency's neutrality by Hamas and other armed Palestinian militant groups in Gaza and elsewhere, including the failure to respect the inviolability of Agency premises, UNRWA also experienced grave violations of the protections afforded to it under international law by Israel, including the killing of UNRWA staff, the destruction of UNRWA premises and the frequent use of UNRWA premises for military purposes by the Israeli security forces. Between the start of the war in October 2023 and the end of 2024, 263 UNRWA personnel had been killed in Gaza. In addition, many UNRWA staff have been detained by Israeli authorities, and many reported that they had been tortured before being released. Hundreds of incidents affected Agency installations in Gaza and the internally displaced persons sheltering inside them, leading to significant casualties.

14. The number and frequency of breaches of the Agency's privileges and immunities in the Occupied Palestinian Territory was unprecedented. In response, UNRWA has issued over 200 protests, repeatedly calling for respect for its status, privileges and immunities. On 28 October, two laws were adopted by the Israeli Knesset in violation of the Charter of the United Nations and international humanitarian law. These laws, inter alia, prohibit UNRWA operations in what Israel considers its sovereign territory, including occupied East Jerusalem, and enforce a no-contact policy between Israeli officials and UNRWA, making the Agency's

[3] Please see S/2025/130, annex, annex I, para. 10, wherein the following statement of Prime Minister Netanyahu demonstrates this intent: "I think it's time that the international community and the UN itself understand that UNRWA's mission has to end. UNRWA is self-perpetuating. It is self-perpetuating also in its desire to keep alive the Palestinian refugee issue. And we need to get other UN agencies and other aid agencies replacing UNRWA if we're going to solve the problem of Gaza as we intend to do."

operations throughout the Occupied Palestinian Territory increasingly difficult and unsafe.

15. Despite the existential crisis that UNRWA is confronting, a large majority of Member States remain committed to the Agency's mandate and have repeatedly recognized its vital role in regional stability, post-conflict transition in Gaza and the quest for peace. In December 2024, the General Assembly adopted resolution ES-10/25 in support of the Agency's mandate by a vote of 159 in favour, 9 against and 11 abstentions. This support must be translated into tangible actions to avoid a collapse of the Agency and to protect the rights of Palestine refugees.

Chapter II
Political, economic and security developments affecting Palestine refugees

A. Gaza Strip

16. By the end of 2024, 15 months of relentless bombardment, repeated displacement and acute food insecurity had devastated the lives of people in Gaza, including close to 1.6 million registered Palestine refugees. By the end of 2024, over 45,000 Gazans had been reported killed, including over 13,300 children and 7,200 women.[4] In addition, an estimated 17,000 children had been left unaccompanied and/or separated from their caregivers.[5] The risk of a lost generation emerged, with 650,000 children deeply traumatized and out of school for almost two school years.[6]

17. Cyclical and prolonged displacement orders covered over 80 per cent of the entire territory in Gaza, and 1.9 million people were displaced, some more than 10 times. In 2024, over 1 million internally displaced persons sought refuge in 150 UNRWA installations that had been converted into massively overcrowded emergency shelters, many of which were also subjected to forced evacuation. The decimation of civilian infrastructure set back development by nearly seven decades.[7] Around 69 per cent of all structures were destroyed or damaged,[8] generating over 50 million tons of debris,[9] much of it contaminated. Approximately 94 per cent of health facilities were damaged or destroyed,[10] and disastrous hygiene conditions in overcrowded shelters and encampments led to multiple outbreaks of disease, including polio.

18. The entry of food, fuel, medicine, shelter and hygiene items remained tightly restricted by Israeli authorities. On 7 May, the Israeli security forces launched an offensive in Rafah that rendered the adjacent crossing point – one of only two points of entry for aid – inaccessible for the remainder of 2024, leading to a sharp drop in humanitarian supplies. The number of trucks entering Gaza decreased from an average of 153 per day before the Rafah offensive to 101 afterward, well below the pre-conflict daily average of 500 trucks entering under a blockade.[11] Aid distribution was further hindered by extensive movement restrictions, as 38 per cent of the Agency's planned humanitarian missions were denied by the Israeli authorities. Some areas, especially in the north of Gaza, were completely cut off from life-saving

[4] United Nations, Office for the Coordination of Humanitarian Affairs, "Reported impact snapshot: Gaza Strip (31 December 2024)". Available at www.ochaopt.org/content/reported-impact-snapshot-gaza-strip-31-december-2024.

[5] United Nations Children's Fund (UNICEF), "State of Palestine humanitarian situation report No. 34", 30 January 2025.

[6] Relief Web, "Education overview in 2024: the state of education in Gaza and the West Bank – 'current realities and future priorities'", February 2025.

[7] Economic and Social Council for Western Asia and United Nations Development Programme, "Gaza war: expected socioeconomic impacts on the State of Palestine", October 2024.

[8] Office for the Coordination of Humanitarian Affairs, "Reported impact snapshot".

[9] Gaza Strip – Preliminary Debris Quantification – December 2024, UNEP and UN Human Settlements Programme, 21 January 2025, https://reliefweb.int/report/occupied-palestinian-territory/gaza-strip-preliminary-debris-quantification-december-2024?_gl=1*tnnos1*_ga*MTI3Mzk0MjcxNy4xNjk4MjE1NzM3*_ga_E60ZNX2F68*MTc0MzY5NDc2MS4zMi4xLjE3NDM3MDA5NjYuNjAuMC4w.

[10] Office for the Coordination of Humanitarian Affairs, "Flash appeal: Occupied Palestinian Territory", December 2024. Available at www.unocha.org/publications/report/occupied-palestinian-territory/flash-appeal-occupied-palestinian-territory-issued-december-2024

[11] Office for the Coordination of Humanitarian Affairs, "Reported impact snapshot".

supplies for weeks. Lastly, large-scale lootings were organized by armed groups emerging from the lawlessness in Gaza.

19. By the end of the year, the Integrated Food Security Phase Classification classified over 130,000 people as experiencing acute food insecurity[12] and recorded 60,000 cases of acute malnutrition among children under 5 years of age.[13] The United Nations urged action from Member States to prevent famine.[14]

B. Occupied West Bank, including East Jerusalem

20. Palestine refugees living in the West Bank endured a significant increase in security operations, rampant settler violence and widespread movement restrictions, and accounted for over half of the 516 Palestinians killed in conflict-related incidents.[15]

21. UNRWA recorded 1,224 Israeli security forces operations inside Palestine refugee camps across the West Bank, the highest number since the second intifada.[16] These included the use of heavy weaponry and air strikes and involved mass casualties and arrests, internal displacement and widespread damage to civilian property and infrastructure, including Agency installations. Palestinian armed actors also increased their operations in some refugee camps, imposing roadblocks and using improvised explosive devices within civilian areas. The violence had a significant impact on UNRWA services, including through the cumulative loss of 1,422 school days across the Agency's 96 schools in the West Bank.

22. On 27 August, Israeli security forces launched the largest and longest incursion in the West Bank since the second intifada, Operation Summer Camps, which reportedly targeted Palestinian armed actors in Jenin, Tulkarm, Nur Shams and Far'a camps and lasted until 6 September. During this incursion, roads, water, electricity and sewerage networks were destroyed and homes demolished. UNRWA services across the northern West Bank were severely affected, and hundreds of families were displaced.

23. Settlement expansion continued unabated, and settler violence reached record levels, with 1,420 incidents being recorded. Settler violence also targeted Palestinian Bedouin communities, many of whom are Palestine refugees, causing the displacement of over 300 families, including 850 children.[17]

24. Socioeconomic development suffered, gross domestic product shrank by 19 per cent[18] and unemployment surged to 35 per cent,[19] aggravated by the ongoing restriction of work permits by Israel. Tax revenue to the Palestinian Authority

[12] Integrated Food Security Phase Classification, "Gaza Strip: acute food insecurity situation for September–October 2024 and projection for November 2024–April 2025", 17 October 2024.
[13] Integrated Food Security Phase Classification, "Acute food insecurity and acute malnutrition special snapshot: September 2024–April 2025", 17 October 2024.
[14] United Nations, "Warned of imminent famine in northern Gaza, speakers in Security Council urge immediate ceasefire, sustained aid", press release, 12 November 2024.
[15] UNRWA, West Bank Field Office, Protection and Neutrality Department, protection database, 2024.
[16] Ibid.
[17] United Nations, Office for the Coordination of Humanitarian Affairs, "Humanitarian situation update No. 252 – West Bank", 2 January 2025.
[18] Palestinian Central Bureau of Statistics and Palestine Monetary Authority, "The performance of the Palestinian economy for 2024, and economic forecasts for 2025", 31 December 2024. Available at www.pcbs.gov.ps/portals/_pcbs/PressRelease/Press_En_EconomicForecast2024E.pdf.
[19] Ibid.

therefore declined, exacerbated by the withholding of clearance revenues by Israel, which jeopardized the delivery of public services and social welfare payments.[20]

C. Lebanon

25. The conflict in Lebanon resulted in the reported killing of 4,000 people, inflicted significant damage on civilian infrastructure and triggered widespread displacement, with around 560,000 people forced to seek safety in the Syrian Arab Republic,[21] including thousands of Palestine refugees in Lebanon and Palestine refugees from the Syrian Arab Republic.

26. The hostilities led to a sharp economic contraction, intensifying the complex socioeconomic crisis prevailing since 2019. Individual and community resilience was stretched to a breaking point, with Palestine refugees being especially vulnerable, given the structural marginalization they face, including as a result of the inability to access public services and severe restrictions on access to the job market. The nearly 24,000 Palestine refugees from the Syrian Arab Republic displaced to Lebanon also endured hardship, as the renewal of their residency permits was halted in May 2024.

D. Syrian Arab Republic

27. On 8 December, after 13 years of civil war, the regime of Bashar al-Assad fell following a 10-day offensive carried out by a coalition of opposition forces that formed an interim Government.

28. The economic situation remained dire, with Palestine refugees, estimated at around 438,000, particularly affected. UNRWA estimates that, in March 2024, 63 per cent of Palestine refugees were food insecure and 32 per cent were severely food insecure, much higher levels than among the general population.[22]

29. Because of the conflict in Lebanon, around 560,000 individuals entered the country over an eight-week period between September and November, including many Palestine refugees.[23]

30. Very few Palestine refugees from the Syrian Arab Republic had returned to the Syrian Arab Republic by the end of 2024. Inside the Syrian Arab Republic, an estimated 40 per cent of Palestine refugees remained internally displaced, although approximately 8,000 had returned to Yarmouk Camp, 700 to Ein el Tal camp and 3,600 to Dera'a Camp, despite limited infrastructure and hazards posed by explosive remnants of war.

E. Jordan

31. The context for Palestine refugees remained stable. The majority of the 2.3 million Palestine refugees registered with the Agency in the country hold Jordanian citizenship and enjoy the same rights as other Jordanians.

32. The 180,000 Palestine refugees who fled Gaza to Jordan in 1967 do not possess Jordanian citizenship and face challenges in accessing some public services and livelihood opportunities, despite some improvements in recent years. In addition,

[20] Ibid.

[21] United Nations High Commissioner for Refugees (UNHCR), "UNHCR Syria emergency response brief", 28 November 2024.

[22] UNRWA post-distribution monitoring assessment, conducted in March 2024.

[23] UNHCR, "Regional overview of displacement as of 25 November 2024", 25 November 2024.

20,000 Palestine refugees from the Syrian Arab Republic were registered with UNRWA in Jordan as of the end of 2024. Nearly 12 per cent of them have no legal status and thus remain vulnerable, with restricted access to the labour market, courts, civil status and registration, and humanitarian assistance. Some face the threat of detention and forcible return. UNRWA continued to work with the Government of Jordan to uphold the principle of equal treatment of all persons, including refugees, in accordance with international law.

Chapter III
Overview of strategic results

33. The Agency's ability to implement its mandate fully across the Occupied Palestinian Territory was severely hampered in 2024 due to conflicts, attacks on its premises and operations, violations of its privileges and immunities, restrictions on humanitarian access and aid imports, and shrinking operational space. Moreover, the Agency continued to suffer from inadequate funding to meet growing needs, resulting in the erosion of services, including through overcrowded classrooms, overreliance on daily paid workers, overloaded doctors, the inability to assist all vulnerable Palestine refugees through the Agency's social safety net programme, and depleted assets.

34. Despite these challenges, the Agency continued to make every effort to maintain its services across the region, in line with its strategic plan for the period 2023–2028, while recognizing that the drastic change in its operational environment necessitates a review of the strategic plan – an exercise planned for 2025. UNRWA services enhanced the lives of millions of Palestine refugees across the region, and the present section highlights some key achievements of 2024. The full scope of the results of the work of the Agency is detailed in the UNRWA *Annual Operational Report* for 2024.

A. Objective 1: Palestine refugees are protected through the realization of their rights under international law

35. The Agency responded to the alarming and widespread deterioration in the protection environment by adapting its programme and response to address emerging priority needs, with psychosocial support figuring prominently to address the severe trauma experienced by many Palestine refugees.

Output highlights:

- Professionally trained social workers provided psychosocial support and case management services to 14,000 Palestine refugees (excluding those in Gaza), addressing protection issues such as gender-based violence, child protection, disability, family violence, addiction, mental health and barriers to access to essential services.
- In Gaza, from the onset of the war until the end of 2024, approximately 730,000 displaced people, including over 520,000 children, received psychosocial support. UNRWA identified 10,000 orphaned children, some 3,000 of whom were provided with protection services, including family reunification, safe shelter, psychosocial support and referrals for medication, food and non-food items.
- UNRWA undertook 992 advocacy interventions (excluding Gaza) targeting the concerned parties to uphold international legal standards, secure humanitarian access and protect the rights of Palestine refugees. Of active installations (excluding Gaza), 98 per cent underwent integrated assessments to ensure adherence to humanitarian principles, including neutrality, as well as protection standards and United Nations values.
- UNRWA engaged with the international human rights system and accountability mechanisms to promote and protect the rights of Palestine refugees.

B. Objective 2: Palestine refugees lead healthy lives

36. In 2024, UNRWA continued to deliver high-quality primary healthcare to Palestine refugees throughout the region and to provide emergency health services in crisis-affected contexts. The success of the Agency's health programme translated into a maternal mortality rate among Palestine refugee women of 16.9 per 100,000 live births, which was significantly better than the rate included in Sustainable Development Goal target 3.1 (less than 70 per 100,000 live births), as well as a rate of immunization coverage of young children that reached over 99 per cent, surpassing the World Health Organization target of 95 per cent.

Output highlights

- Over 10.4 million medical consultations across the region, including 5.7 million in Gaza.
- Hospitalization support to 104,800 patients (including in Gaza), a 20 per cent increase from 2023, driven by increasing economic hardship and the deterioration of public health systems in some fields.
- Care for 42,000 newly registered pregnant women (including in Gaza).
- The Agency played a critical role in the polio vaccination campaign in Gaza aimed at reaching 590,000 children, with 40 per cent of vaccinations administered by UNRWA teams.

C. Objective 3: Palestine refugees complete inclusive and equitable quality basic education

37. UNRWA continued to support Palestine refugee children to reach their full potential through inclusive and equitable quality education. The Agency also provided essential support to children whose education was interrupted by conflict.

Output highlights

- Provision of quality education to over 240,000 children, more than half of whom are girls, in Jordan, Lebanon, the Syrian Arab Republic and the occupied West Bank.
- Provision of non-formal learning opportunities and psychosocial support to more than 530,000 children in Gaza. In late December, UNRWA launched a remote learning programme aimed at reaching close to 260,000 students and delivered by means of 7,000 virtual classrooms.
- UNRWA made strides in digital learning through the launch of digital education in the West Bank, which integrates technology into classrooms; advanced enhancement of digital infrastructure in the West Bank, the Syrian Arab Republic and Lebanon; and investment in building teacher capacity and identifying digital pedagogical resources.

D. Objective 4: Palestine refugees have improved livelihood opportunities

38. UNRWA continued to support Palestine refugees with livelihood opportunities through its technical and vocational education and training programme, a self-funded microfinance programme, the creation of jobs linked to the Agency's construction and shelter reconstruction/rehabilitation works, and cash-for-work opportunities.

Output highlights

- Technical and vocational education and training and teacher training centres provided nearly 7,700 Palestine refugee young people (excluding in Gaza) with the up-to-date skills and knowledge needed to secure employment in a wide range of fields, including through cutting-edge courses on, inter alia, solar photovoltaic systems and electric vehicle maintenance.
- 24 per cent of students enrolled in technical and vocational education and training courses were beneficiaries of the social safety net programme, which helped to lift them and their families out of poverty.
- The graduate employment rate for technical and vocational education and training remained high (83 per cent), despite an average regional youth unemployment rate of 33 per cent.[24]
- $15.8 million in loans were provided to 22,700 clients, creating 1,330 new jobs (excluding in Gaza).
- Nearly 1,200 full-time equivalent job opportunities were created through UNRWA infrastructure and camp improvement projects (excluding in Gaza).
- In Gaza, through its cash-for-work programme, the Agency created the equivalent of over 4,000 full-time jobs, benefiting nearly 11,000 internally displaced persons and their immediate families, totalling approximately 50,000 individuals.
- UNRWA employed over 30,000 personnel across the region, the vast majority of whom were Palestine refugees.

E. Objective 5: the most vulnerable Palestine refugees have access to effective social assistance

39. The UNRWA social safety net programme continued to extend a range of limited social transfers, including a basic food basket, cash transfers and/or electronic cash vouchers (e-cards), to mitigate poverty and food insecurity for the most vulnerable Palestine refugees. Resource constraints have led to a freeze on the intake of new recipients, with only 17.5 per cent of vulnerable Palestine refugees receiving assistance through the programme in 2024. The value of the social transfers covered just under 20 per cent of minimum household needs, as they had been eroded by high inflation across the region.

Output highlights

- Social safety net programme assistance reached over 330,000 recipients.
- Through its emergency response, UNRWA supported over 2.6 million vulnerable refugees with food and cash across its five fields.

F. Objective 6: Palestine refugees are able to meet their basic human needs of shelter, water and sanitation

40. UNRWA seeks to enhance the overall built environment in Palestine refugee camps and provide essential water, sanitation and hygiene services, including during emergencies. In 2024, these efforts were significantly constrained by very limited

[24] World Bank Group, “Unemployment, youth total (% of total labor force ages 15-24) (modeled ILO estimate – Middle East, North Africa, Afghanistan and Pakistan”. Available at https://data.worldbank.org/indicator/SL.UEM.1524.ZS?locations=ZQ.

funding, the continued suspension of works in Gaza and prolonged disruption in Lebanon and the West Bank.

Output highlights

- 295 shelters were rehabilitated or constructed in Lebanon, the West Bank and Jordan, and minor repairs were made to 625 shelters in the Syrian Arab Republic.
- The Agency maintained solid waste management services in camps across the region, collecting nearly 340,000 tons of solid waste, including in Gaza, where approximately 7,000 tons were collected monthly, benefiting an estimated 972,000 internally displaced persons and playing a crucial role in limiting the spread of infectious diseases.
- In Gaza, UNRWA distributed over 960 million litres of domestic and potable water, as well as a further 4.7 million litres of bottled drinking water. The Agency also maintained five water wells and rehabilitated three other wells, producing 8 million litres of water monthly and providing over 600,000 internally displaced persons with access to clean water.

G. Objective 7: the UNRWA mandate is implemented effectively and responsibly

41. UNRWA strived to be more accountable, inclusive, transparent and agile to better support programme delivery and strengthen strategic and policy functions.

Output highlights

- In order to fully implement all 50 recommendations of the Colonna Report, the Agency established a dedicated implementation team in the Executive Office and secured 23 dedicated international fixed-term posts for 2025. In 2024, the Department of Internal Oversight Services and the Ethics Office were strengthened, a dedicated risk management unit was established, a risk management policy and framework were finalized, a centralized neutrality investigations unit was created in the Department, the sharing of digital staff lists with hosts and Israel was reinforced, a new training course on humanitarian principles was developed, including on the civilian nature of UNRWA facilities, and the Agency's participation in the humanitarian coordination system was enhanced.
- UNRWA updated its policy on outside and political activities, streamlining guidance on permissible and prohibited conduct, including the explicit prohibition of staff participation in or affiliation with any militant or armed group.
- UNRWA launched a comprehensive review of the Agency's regulatory framework to promote efficiency, enhance transparency, support effective decision-making and reinforce institutional accountability.
- The rate of implementation of Department audit recommendations by the agreed target date increased from 74 per cent in 2023 to 86 per cent in 2024, and the closure rate of Board of Auditors recommendations rose from 71 per cent in 2023 to 81 per cent in 2024.[25]

[25] Figures provided in an exit interview. The final report of the Board of Auditors will be issued in 2025.

Chapter IV

Financial overview, resource mobilization and outreach

42. Despite immense challenges and a carry-over of $75 million in liabilities from 2023, UNRWA mobilized overwhelming political, financial and public support in 2024, which helped the Agency to sustain core services while responding to growing humanitarian needs in Gaza. This was the result of intense, consistent and targeted outreach, coupled with the prominence of the Gaza crisis on foreign policy agendas and in international media. UNRWA raised a total of $1.4 billion across its programme budget and humanitarian appeals, the second highest amount in its history, despite losing $274 million from its largest donor.

43. In 2024, diverse contributions marked a major fundraising success. The Global South[26] pledged $56 million (an increase from $13 million in 2023), while Middle East and North Africa donors provided $190.5 million, the largest amount provided by donors from that region since 2018. Private sector donations grew to $153 million,[27] more than doubling 2023 levels, including a 290 per cent increase in individual giving compared with 2023.

44. While the level of global support to UNRWA flash appeals for the Occupied Palestinian Territory was significant, many of the donations were one-off contributions and may not be replicated in 2025. Funding for the Agency's other main portals decreased, including to the Syria, Lebanon and Jordan emergency appeal. Worryingly, support to the programme budget, covering UNRWA core services, including the running of schools and health clinics, declined by 15 per cent from 2023, undermining the sustainability of the Agency's core operations.

45. The amount of fully flexible funding increased compared with 2023, reaching over $115 million during the reporting period, largely as a result of a select group of donors from Europe and the Middle East and North Africa. Paradoxically, the imposition of earmarking and conditionality by some major donors also increased, a trend that leads to fragmented funding, making operations, especially in emergency contexts, extremely difficult. Concerningly, earmarking was prominent among large and long-standing contributors, including donors that have signed on to the Grand Bargain and funding compact commitments.[28]

46. Following the Independent Review and the resumption of funding by all donors but one, new conditionalities largely fell outside the framework of the Review, including systems audits, the establishment of third-party monitoring mechanisms and the introduction of anti-terrorism clauses, adding significant strain on the Agency. These additional conditionalities and mechanisms may be challenging to fulfil within existing human and financial resources, which could potentially affect donor confidence. Increased earmarking and conditionality also contributed to additional reporting, undermining the well-established practice whereby donors rely exclusively on the *Annual Operational Report* for information about the Agency's use of funds.

47. There was extraordinary solidarity and support from within the United Nations family and from the Inter-Agency Standing Committee. In addition to undertaking

[26] As of early 2022, the list includes 134 countries in all, which are referred to as the Group of 77 and China.

[27] Including from contributions from Spanish regional governments.

[28] These included the commitment to (a) increase collaborative humanitarian multi-year planning and funding; and (b) reduce the earmarking of donor contributions. Please see the Grand Bargain 2.0 framework and annexes, available at https://interagencystandingcommittee.org/grand-bargain-official-website/grand-bargain-20-framework-and-annexes-deenesfr, and A/74/73/Add.1-E/2019/14/Add.1.

extensive operational coordination, UNRWA worked closely with all its United Nations partners to raise awareness of the situation in Gaza, the West Bank and Lebanon and benefited from dedicated surge capacity by United Nations partners for the Gaza and Lebanon emergencies.

48. The Agency's official spokespersons conducted more than 4,000 interviews with top-tier international media, and the Agency's social media following grew exponentially across all major digital platforms.

49. UNRWA continued its high-level engagement in major multilateral forums, including through statements delivered at the Security Council and the General Assembly and through attendance at international conferences and meetings such as the Paris conference in support of Lebanon, the BRICS meeting of Deputy Ministers for Foreign Affairs, the Doha Forum, meetings of the Global Alliance for the Implementation of the Two-State Solution and meetings of the League of Arab States. The Agency's senior management conducted missions to more than 25 countries, which included first-time visits to Iraq and Slovenia. The Agency received nine awards in 2024, reflecting global recognition of its life-saving work.

Chapter V
Legal matters

A. Occupied Palestinian Territory

50. In 2024, 108 UNRWA personnel were killed and 85 injured in Gaza. On the basis of information available to UNRWA, all these injuries and deaths were the result of military activities by Israeli security forces. UNRWA consistently protested these incidents and called upon Israel and other parties to the conflict to abide by their clear obligations under international law to ensure that civilians and civilian objects are protected. The Secretary-General has demanded a full, thorough and independent investigation into the deaths of all humanitarian personnel, including UNRWA personnel.[29]

51. The Agency's mandate, operations and personnel came under sustained attack in 2024. The number and frequency of breaches of the Agency's privileges and immunities in the Occupied Palestinian Territory was unprecedented. In response, UNRWA issued over 200 protests, repeatedly calling for respect for its status, privileges and immunities. This situation deteriorated significantly after the Israeli Knesset enacted two laws on 28 October 2024 on the cessation of the Agency's activities in "Israeli territory" and banning any contact between Israeli officials and UNRWA. Although most of the provisions of the laws did not officially take effect until 30 January 2025, Israeli authorities began to impose additional measures to restrict humanitarian access across the Occupied Palestinian Territory immediately, including restrictions on access to parts of the West Bank and northern Gaza, on imports of cargo and on the issuance of visas to UNRWA personnel, as well as other actions that failed to respect the Agency's privileges and immunities.

52. As at 31 December 2024, in violation of the Agency's privileges and immunities and procedures related to the detention of and access to UNRWA staff, 20 Agency staff members from Gaza were detained by the Israeli authorities. An additional 25 staff members detained in either 2023 or 2024 were released during 2024. The Israeli authorities have not provided information regarding the reasons for the detention of staff and did not provide access to them, despite repeated requests from UNRWA. All staff who have been released from Israeli custody have reported mistreatment while in custody, including instances of cruel and inhumane treatment. Three UNRWA staff members were arrested or summoned for questioning by Hamas, the de facto authorities in Gaza. As at 31 December 2024, no Agency staff members were held in detention by the de facto authorities.

53. In 2024, UNRWA documented 506 incidents affecting 231 Agency installations in Gaza and the internally displaced persons sheltering inside them,[30] leading to at least 530 reported fatalities, including of staff members, and 1,362 reported injuries. The Agency is aware of at least 30 UNRWA installations destroyed by the Israeli security forces in Gaza during this period, including at least four through controlled explosions. UNRWA has been unable to access all its premises in Gaza and therefore cannot verify reports and allegations of misuse of its facilities by any of the warring parties. UNRWA has consistently called for all parties to the conflict to respect the

[29] Secretary-General, "Note to correspondents – situation in the Occupied Palestinian Territory (Gaza)", 2 April 2025.

[30] Due to the ongoing hostilities, together with limited access and communications, UNRWA has been unable to verify all incidents of reported damage affecting its installations in Gaza. Despite public allegations by Israel regarding the presence of tunnels underneath UNRWA installations or other interference by Hamas, information in this regard has not been provided directly to UNRWA, and the Agency has not been able to verify such reports.

inviolability of its premises. The Commissioner-General has publicly called for independent investigations into the reports of misuse of UNRWA facilities.

54. The Israeli authorities continued to impose direct and indirect restrictions on the entry of UNRWA shipments of humanitarian aid into Gaza, including through excessive inspections, prolonged approval processes and arbitrary denials without clear criteria, and the inconsistent classification of "dual use" items. These restrictions impeded the timely and large-scale delivery of aid, significantly extended the workload of Agency personnel and led UNRWA to incur substantial demurrage costs. The Rafah crossing has been closed since 5 May 2024. Subsequently, the Kerem Shalom/Karam Abu Salim crossing was designated as the main entry point for aid for the central and southern areas of Gaza and for the entry and exit of international staff. UNRWA was forced to briefly pause the delivery of aid through the Kerem Shalom/Karam Abu Salim crossing on 1 December 2024 due to the breakdown of law and order.

55. Inside Gaza, access, especially to northern Gaza, was severely limited due to the imposition of restrictions by the Israeli authorities. For all of 2024, access from Rafah to the north and, subsequently, to other areas in the centre or south of Gaza, has been strictly controlled through Israeli military checkpoints, which resulted in numerous denials of Agency humanitarian missions, detentions of UNRWA staff and contractors, and numerous other access-related incidents.[31] The Agency provided humanitarian aid to the northern areas of Gaza by partnering with other United Nations agencies.[32]

56. In the West Bank, a staff member was killed by the Israeli security forces while on the roof of his home, marking the first killing of an Agency staff member in the West Bank in more than 10 years. In addition, at least two West Bank staff members were injured during Israeli security forces operations. As at 31 December 2024, six staff members remained detained by the Israeli authorities. The Israeli authorities provided minimal to no information regarding the reasons for the detention of the staff members and did not grant UNRWA access to them.

57. On at least 45 occasions, ammunition, including bullets, tear gas canisters, stun grenades and plastic-coated metal bullets, landed on or in UNRWA premises in the West Bank. At least 6 incidents resulted in the evacuation of an Agency school or health centre, and 10 incidents caused damage to UNRWA premises. Many of these incidents occurred during exchanges of fire between the Israeli security forces and

[31] Humanitarian missions were carried out using the humanitarian notification system, which informs the parties to the conflict on intended movements. While the purpose of the system is to enable safe access, it was used by the Israeli security forces to control access to areas deemed militarily sensitive, resulting in an unprecedented number of denials of the Agency's humanitarian missions. Of the Agency's 1,915 planned humanitarian missions from Rafah to other areas in Gaza in 2024, only 851 (44.4 per cent) were carried out successfully with facilitation by the Israeli security forces, while 238 (12.4 per cent) were impeded by conflict-related issues and carried out in part, 101 (5.3 per cent) were postponed by the Agency due to logistical and/or security considerations and 725 (37.9 per cent) were directly denied. The denial rate increased in the second half of the year, starting with 16 per cent in July and ending with 70 per cent in December. The Agency's planned movements constituted, on average, 39 per cent of all humanitarian movements planned in Gaza in 2024. On at least two occasions, Agency missions coordinated through the humanitarian notification system to deliver life-saving aid came under fire from the Israeli security forces, while 23 security incidents were reported to have involved criminal elements, in some cases injuring personnel and damaging United Nations property, which highlights the general breakdown of law and order.

[32] The "Jordan corridor" is a direct land route from Jordan for the delivery of humanitarian aid to Gaza. Aid consignments delivered by this route pass through a single inspection point and avoid the need for trans-shipment. The route delivers aid directly to both northern Gaza, via the Erez crossing point, and southern Gaza, via the Kerem Shalom/Karam Abu Salim crossing point.

Palestinian groups, making it difficult to definitively determine the source of the ammunition.

58. In the West Bank, in 2024, there were at least 3 incidents involving unauthorized entry into Agency installations by armed Palestinians and 21 by Israeli security forces personnel. The latter included cases in which the Israeli security forces used UNRWA premises in the conduct of operations. An UNRWA health centre in Jenin camp was occupied in May and September 2024 by the ISF for periods exceeding 24 hours. The same health centre was occupied by Palestinian armed actors from 17 to 31 December 2024.

59. Restrictions by the Israeli authorities on the freedom of movement of UNRWA personnel in the West Bank increased significantly following 7 October 2023. Some 470 UNRWA staff members possessing West Bank personal identification were unable to reach their duty station in East Jerusalem throughout 2024 as the Israel-issued permits were cancelled and have not been renewed since. This jeopardized the delivery of some services. Access restrictions, searches of UNRWA vehicles, delays at checkpoints and denials of crossings, poor treatment of staff and other impediments hampered UNRWA operations.

60. Israeli procedures at the Allenby Bridge crossing continued to require that United Nations vehicles be searched unless an occupant of the vehicle holds an identification card issued by the Ministry of Foreign Affairs. However, in 2024, the Ministry of Foreign Affairs stopped issuing identification cards to most UNRWA staff, which obstructed the nearly daily operation of the UNRWA shuttle used also by other United Nations entities.

61. Movement restrictions were also imposed by the State of Palestine in and out of Jenin camp in the northern West Bank from 5 December 2024 to 21 January 2025, during a protracted operation by the Palestinian National Security Forces.

62. From January 2024, UNRWA experienced serious delays in obtaining visas from Israel for international staff based in either the West Bank or Gaza. Between 14 June and 29 December 2024, a total of 199 visa applications were submitted to the Israeli authorities, of which 181 were approved, while 18 applications remained pending by the end of the reporting period. Most visas issued during this period were valid for two months or less, rather than the standard one-year duration, which led to significant staff onboarding and retention issues.

63. Arrears of $87.6 million accrued between 1976 and 2013 (when a system was established to process the reimbursement of value added tax (VAT) for services and goods procured for the West Bank and Gaza) remained outstanding. During 2024, UNRWA accrued an additional $0.16 million in VAT and was not reimbursed. The cumulative total owed by the Palestinian Ministry of Finance to the Agency for the reimbursement of VAT paid for services and goods procured for the West Bank and Gaza since 2013 amounted to almost $11.8 million as at 31 December 2024.

64. An Israeli bank froze an UNRWA account that was used to receive VAT reimbursements from the Israeli authorities and pay for vendors and services in Israel. UNRWA has not been able to access funds in the amount of $3,994,463 in that bank account as at 31 December 2024. In addition, UNRWA has not been reimbursed for almost all VAT claims submitted to Israel for the period 2018 to 2024, and at least $1,652,950 remains outstanding.[33]

[33] The Agency's claim for the period 2018 to 2020 is still under review by the Israeli authorities, after UNRWA was exceptionally allowed to resubmit documentation.

B. Lebanon

65. Three staff members were detained in Lebanon, two by the Lebanese Armed Forces and one by the General Directorate of Internal Security Forces. The Lebanese authorities cooperated with UNRWA by providing information regarding detained staff.

66. The movement of Agency personnel was significantly affected by hostilities. Following the escalation of hostilities on 30 September 2024 and issuance by the Israeli authorities of forced displacement orders, all movements to "hard-to-reach areas"[34] required deconfliction through the Office for the Coordination of Humanitarian Affairs with the parties to the conflict. Out of 13 humanitarian missions for which UNRWA requested coordination, three were denied and two were impeded by the Israeli security forces. These restrictions, coupled with the displacement of people in Lebanon, including Agency personnel, significantly disrupted UNRWA operations, particularly in the Palestine refugee camps in Tyre (Burj Shemali, Rashidieh and El Buss), Baalbek and the southern suburbs of Beirut.

67. On 6 October 2024, the Agency closed one designated emergency shelter in Sidon due to external political interference by a Palestinian faction, which constituted a serious violation of the Agency's neutrality. UNRWA immediately demanded the removal of the flag of a Palestinian faction from the shelter and the retraction of a false statement that the faction had established the shelter. When that did not occur immediately, UNRWA was forced to close the shelter. In addition, in the Nahr el-Bared camp, members of the Lebanese armed forces entered designated emergency shelters of the Agency, carrying weapons, to conduct security checks and meet with shelter managers. Following the Agency's intervention, these visits were discontinued.

68. Israeli air strikes caused damage to 20 UNRWA installations, with the cost of repairs estimated at $304,700. These air strikes constituted a serious violation of the inviolability of UNRWA premises. On 27 October 2024, an air strike targeted the compound of a rented Agency school in Burj al-Shamali village, resulting in casualties among the unauthorized individuals residing on the premises. Local authorities denied UNRWA access to the site for several weeks afterwards. The Agency subsequently decided to permanently close the school.

69. In Ein El Hilweh camp, UNRWA reopened three of the eight schools that had been closed due to serious violations of the Agency's privileges and immunities during clashes in 2023 between Palestinian armed groups. At the end of 2024, of the remaining five schools, one required rehabilitation and four continued to be occupied by armed actors, under protest by UNRWA.

70. In 2024, Agency installations were fully closed for a total of 131 working days and partially closed for a further nine days, primarily due to the escalation of hostilities. The Lebanon Field Office, along with area offices, were closed for 40 working days due to demonstrations and sit-ins by Palestine refugees.

71. The Agency received reimbursement from the Ministry of Finance of 53.01 billion Lebanese pounds for VAT accrued for the period March to July 2024. The unaudited cumulative total for outstanding VAT reimbursement owed to UNRWA by the Lebanese authorities as at 31 December 2024 amounted to 49.01 billion Lebanese pounds.

[34] "Hard-to-reach areas" refers to locations affected by displacement that are difficult to access for humanitarian operations due to security risks, active conflict or logistical challenges, requiring prior coordination through the humanitarian notification system, led by the Office for the Coordination of Humanitarian Affairs.

72. UNRWA has continued to dispute any liability for payments demanded by the Government of Lebanon in the amount of 252.9 billion Lebanese pounds for electricity consumed by Palestine refugees outside of Agency installations in camps in Lebanon. In addition, UNRWA continued to dispute fines originally communicated in March 2019, which demanded that UNRWA pay fines amounting to 1.7 billion Lebanese pounds for the resale of electricity by popular committees in the Burj Barajneh and Shatila refugee camps. The $680,000 seized by the Government of Lebanon in 2013 has yet to be returned to the Agency.

C. Syrian Arab Republic

73. In late November and early December 2024, several areas of the Syrian Arab Republic experienced heightened security incidents, leading to the suspension of movement and operations in affected locations.

74. Between October and December 2024, non-State armed groups intensified attacks across the country, resulting in, inter alia, damage to five UNRWA installations from air strikes and small arms fire. Widespread unrest in December 2024, marked by increased possession of weapons by civilians, resulted in nine incidents of vandalism, theft and break-ins at Agency installations.

75. As of the end of 2024, six Agency staff members remained missing, arrested, kidnapped or presumed detained in the Syrian Arab Republic.[35] The former Syrian authorities (the Assad regime) did not provide access to, or information about, detained personnel.

76. UNRWA was required to pay port fees and other charges to the Syrian authorities, in contravention of the 1948 host country agreement between the United Nations and the Syrian Arab Republic. In 2024, fees and charges totalling $26,705 were paid under protest.

D. Jordan

77. Nine staff members were detained by the Jordanian authorities in 2024. One individual remained in custody as at 31 December 2024. The Jordanian authorities cooperated with UNRWA by providing information regarding detained staff.

E. Additional matters

78. In 2024, the Agency's Dispute Tribunal received 339 applications and issued 57 judgments, disposing of 79 applications (an additional application was withdrawn). At the end of 2024, 383 applications were pending (including one on remand). In addition, 23 appeals of UNRWA Dispute Tribunal judgments were filed with the United Nations Appeals Tribunal. The Office of the Ombudsman will be strengthened in 2025 through the addition of an international post. The Agency is also seeking support for the strengthening of its justice system processes.

[35] In addition, as of the end of 2024, four non-staff personnel in the Syrian Arab Republic were believed to be missing, detained or kidnapped, either by the Syrian authorities or by other parties.

79. The legal status of Palestine refugees in Jordan, Lebanon, the Syrian Arab Republic, the West Bank and Gaza remained as described in the report of the Commissioner-General to the General Assembly for 2008 (A/64/13, paras. 52–55).

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