

UNRWA Strategic Assessment - UN80 Initiative

Report to the Secretary-General

20 June 2025

Executive Summary

The Strategic Assessment of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), commissioned by the Secretary-General under the UN80 initiative, was undertaken amid immense, and growing, political, financial and operational pressures on the Agency. It seeks to inform deliberations on how best to safeguard UNRWA's mandate under current conditions, and to inform decisions by Member States regarding the Agency's future role, structure, and sustainability.

UNRWA was created in 1949 as a temporary measure to provide relief and assistance to Palestine refugees, pending a just and durable solution to the question of Palestine. Over more than seven decades—amid protracted displacement, repeated conflict, and the absence of a political resolution—the Agency has evolved into the main provider of essential services to Palestine refugees across five fields of operation: Gaza, the West Bank (including East Jerusalem), Jordan, Lebanon, and Syria. With over 30,000 staff—90 per cent of whom are Palestine refugees themselves—UNRWA delivers education, health care, social assistance, protection, and other vital services at a scale comparable to national state systems. The Agency is a cornerstone of human development for one of the world's longest-standing refugee populations.

The Assessment examines UNRWA's operations across all five fields of operations and finds that it has played an indispensable role in promoting regional stability, protecting refugee rights, and sustaining community resilience. It is widely recognized by Member States, host governments, and international partners as delivering essential services, addressing humanitarian crises, and mitigating the drivers of conflict. Its services reduce the pressures on national systems in host countries. It has contributed to Israel's security by preserving stability in fragile environments. UNRWA holds profound political resonance as the last institutional embodiment of the international community's commitment to the rights of Palestine refugees, in the absence of a political solution.

The Agency has long been the target of political attacks aimed at undermining its mandate and eroding international support, reflecting a broader political agenda to shape the outcome of the Israel/Palestine conflict outside any credible political process. Since the widely condemned attacks on Israel by Hamas and other Palestinian armed groups on 7 October 2023 amid the devastating Israeli military response and resulting humanitarian catastrophe, at least 315 UNRWA personnel have been killed in Gaza and over 300 installations have been damaged or destroyed. The Israeli legislative and administrative measures enacted since late 2024 have constituted a systematic effort to dismantle UNRWA's presence in the Occupied Palestinian Territory (OPT). These have included the banning of UNRWA in East Jerusalem, the imposition of a "no-contact" policy, the exclusion of international staff, and obstruction of aid delivery, violating United Nations privileges and

immunities and Israel's obligations under international law. These actions have obstructed UNRWA's ability to deliver life-saving assistance and stripped the Agency of the legal protections required to operate in the OPT.

In an extremely challenging neutrality environment, UNRWA has developed one of the most robust neutrality frameworks among any comparable organization, as confirmed by the Independent Review on UNRWA's Neutrality led by Ms. Colonna. UNRWA has implemented most of its priority recommendations for further mitigating risks.

UNRWA's financial model has never been sustainable, and years of austerity have taken an increasing toll on services, but the current funding crisis is of a radically different magnitude, following the suspension or reduction of funding by several key donors. The Agency's governance structure does not provide the advice and support needed to manage its growing operational and financial challenges. The Agency faces the possibility of disorderly collapse.

The report identifies four possible scenarios for the way forward:

1. **Inaction and potential collapse of UNRWA** – this scenario would exacerbate humanitarian need, heighten social unrest, and deepen regional fragility. It would represent a significant abandonment of Palestine refugees by the international community.
2. **Reduction of services** – aligning UNRWA's operations with a reduced and more predictable level of funding through service cuts and transfer of some functions to other actors. This approach would not fundamentally resolve the financial gap and would risk disruption of services while not addressing the political and operational constraints the Agency now faces.
3. **Institutionalizing collective responsibility** – creation of a new Executive Board with a mandate to advise and support the Commissioner-General, enhance accountability and take responsibility for securing multi-year funding, aligning UNRWA's funding and services. However, financial stabilization is far from assured with this scenario and, even if achieved, would not resolve the Agency's political and operational constraints.
4. **Maintaining UNRWA's rights-based core while gradually transferring service delivery** – maintaining the Agency's essential functions as custodian of Palestine refugee rights, registration, and legal identity, and advocacy for refugee access to services, while progressively shifting service provision to host governments and the Palestinian Authority, with strong international commitment to funding. The proposed Executive Board would engage in planning gradual transfers through separate processes of negotiations for each field between UNRWA, the Palestinian Authority, host countries, refugee representatives, other UN agencies and donors.

The Assessment concludes that the overwhelming majority of Member States who are committed to the rights of Palestine refugees and to a just and comprehensive solution to the question of Palestine, should address the acute operational challenges of sustaining the services that the refugees require and maintain political support for UNRWA as a symbol of that commitment.

I. Introduction

1. The Secretary-General commissioned a Strategic Assessment of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), as part of his broader UN80 initiative—a system-wide review of the United Nations’ mandates, structures, and performance ahead of its 80th anniversary.
2. This assessment responds to immense, and growing, political, financial, and operational pressures on the Agency. In early 2025, UNRWA’s Commissioner-General informed Member States that unless there was a change in circumstances, implementation of the Agency’s mandate would become impossible. The Assessment seeks to inform the Secretary-General’s deliberations on how best to safeguard the Agency’s mandate, preserve the rights and well-being of Palestine refugees, and maintain UN contributions to regional stability and international peace and security.
3. The Terms of Reference tasked the Strategic Assessment with a comprehensive review of UNRWA’s implementation of its mandate under current constraints, and an evaluation of the consequences and risks for Palestine refugees and for the broader responsibilities of the United Nations and its Member States. The Assessment examined the Agency’s impact across its five fields of operation – the Gaza Strip, the West Bank including East Jerusalem, Jordan, Lebanon and Syria – and identified options for future action by Member States and the UN, taking into account the mandates provided by the General Assembly and the Security Council to UN entities, alongside risks, constraints and opportunities.
4. This moment coincides with a humanitarian catastrophe in Gaza, where the International Court of Justice (ICJ) has ordered Israel to take all measures within its power to prevent the commission of acts of genocide in relation to Palestinians in Gaza. The Secretary-General has stated that this may be the last chance for a peaceful political solution for the Occupied Palestinian Territory (OPT) of Gaza and the West Bank, including East Jerusalem. Lebanon and Syria are just beginning recovery from conflict. Jordan is facing socio-economic pressures. UNRWA faces an acute funding crisis likely to compel disruption of its services to Palestine refugees in all its fields of operation. At the same time, Israeli authorities are obstructing UNRWA operations in the OPT and are preventing its international personnel from operating there. The future of UNRWA will affect the humanitarian, political and socioeconomic situations in all five locations, as well as Israel and the wider region.
5. This Assessment draws on documentation and reporting from across the UN system, and consultations conducted with UN officials and diplomatic missions, especially the Palestinian Authority, at UN Headquarters, with government officials and various embassies in Jordan, Lebanon, Egypt and Syria, with Palestine refugees, with UNRWA’s Advisory Commission and, with civil society and with staff of UNRWA in all five fields of operation and at its headquarters, as well with senior staff of other relevant UN entities. A formal request was submitted on behalf of the Secretary-General to the Government of Israel for visas and official meetings; no response was received. As a result, the team was unable to conduct in-person consultations in Israel or the OPT. Field-specific findings for the OPT are therefore based on reviews of reports, remote interviews with stakeholders, and publicly available sources. This

limitation reflects the broader constraints currently faced by international personnel operating in the OPT.

II. UNRWA's Mandate and the Legacy of 1948

6. UNRWA was created as a temporary measure to alleviate the plight of Palestine refugees until a political solution to the question of Palestine could be found. As that solution failed to be achieved, the Agency's responsibilities changed—from an emergency aid provider to a provider of public-like services for a displaced population, supporting the upholding of their human rights and human development and thereby helping to maintain relative stability and peace and security for the region, including Israel. The Agency has delivered its services for more than seven decades—amid occupation, blockade, repeated armed conflict, political attacks, chronic underfunding, and, above all, amid the continued failure to provide the political solution that would have enabled the Agency to conclude its operations.
7. On 11 December 1948, through its Resolution 194 (III) on the situation in Palestine, the General Assembly resolved that “refugees wishing to return to their homes and live at peace with their neighbors should be permitted to do so at the earliest practicable date, and that compensation should be paid for the property of those choosing not to return...”. The Resolution also established the United Nations Conciliation Commission for Palestine (UNCCP) to continue mediation towards an overall settlement of the Arab-Israeli dispute including to facilitate the repatriation, resettlement and economic and social rehabilitation of the refugees and the payment of compensation.
8. UNRWA was established as a subsidiary organ of the United Nations pursuant to Articles 7 (2) and 22 of the UN Charter the following year, on 8 December 1949, through General Assembly resolution 302 (IV) to provide short-term temporary assistance to the refugees, pending a political solution that would result from the UNCCP's efforts. The Resolution mandated the Agency “to carry out in collaboration with local governments the direct relief and works programmes” for Palestine refugees, and “to consult with the interested Near Eastern Governments concerning measures to be taken by them preparatory to the time when international assistance for relief and works projects is no longer available.” UNRWA began operations on 1 May 1950. Within a few years, the UNCCP reached a political impasse and ceased to function. As a result, UNRWA's political significance and operational role grew, and the Agency became the main remaining embodiment of the international commitment to the future of Palestine refugees.
9. The definition of Palestine refugees was approved by the General Assembly in 1952 to operationally identify those whom the Agency was established to serve. Accordingly, UNRWA has not made unilateral changes to the core definition that determines who is a Palestine refugee. A Palestine refugee is defined as a person whose normal place of residence was Palestine between 1 June 1946 and 15 May 1948 and who lost both home and means of livelihood as a result of the 1948 conflict. This definition extends to the descendants of male Palestine refugees. UNRWA's approach to generational registration is consistent with international refugee law: under international law and the principle of family unity, the descendants of refugees are also considered refugees until a durable solution is found. UNHCR

recognizes descendants of male and female refugees as refugees in other protracted refugee situations.

10. In the absence of a just and durable solution to the plight of Palestine refugees in accordance with General Assembly resolution 194 (III), UNRWA's mandate has been periodically renewed by the General Assembly, most recently through resolution 77/123 of 15 December 2022, extending its operations until 30 June 2026. The mandate is due for its next renewal in December 2025. As a subsidiary organ of the General Assembly, the Agency's activities are guided by its resolutions. The Commissioner-General, an Under-Secretary-General of the United Nations, serves as the UNRWA's chief executive and is accountable to the General Assembly.
11. The scope of UNRWA's work has evolved in response to successive population displacements and regional conflicts. The 1967 war between Israel and its Arab neighbors brought significant changes to the regional landscape. Israel occupied the West Bank including East Jerusalem and Gaza, where Israel requested UNRWA to help provide services, as well as the Golan Heights and the Sinai Peninsula. This request led to a specific agreement between Israel and UNRWA known as the Comay-Micheltmore Agreement, which formed the basis of their relationship. As the occupying Power, Israel has an obligation to administer the territory for the benefit of the local population, including ensuring the provision of food and medical supplies, and agreeing to and facilitating relief schemes for the population of the OPT. As the population remained inadequately supplied, UNRWA has had to assume responsibilities which have therefore been funded by the international community. The conflict also triggered a wave of Palestinian displacement, with approximately 320,000 Palestinians fleeing the West Bank to Jordan—which hosts the largest number of Palestine refugees. In addition to Palestine refugees, the General Assembly has mandated UNRWA to offer services to certain other persons who require humanitarian assistance, on an emergency basis as and when required, in UNRWA's fields of operations. This was the case in Syria during the civil war, in Lebanon during recent fighting, and is the case in Gaza today. In effect, the international community has used UNRWA as a standing resource for immediate and cost-effective emergency response on a massive scale in a volatile region.
12. The Oslo Accords significantly reshaped the Agency's responsibilities. In 1993, UNRWA moved its headquarters from Vienna to Gaza to align with the Oslo peace process and to position itself to support a future Palestinian state. UNRWA established new legal arrangements with the nascent Palestinian Authority and launched the Peace Implementation Programme (PIP), designed to support socio-economic development in the West Bank and Gaza. Between 1993 and 2000, the PIP focused on infrastructure improvements and employment creation in refugee camps. At the same time, UNRWA's civil service was expected to transition into a future Palestinian governing entity—staff salaries were pegged to local systems to facilitate potential integration—and the Agency took internal steps to prepare for a potential phase-out, such as shifting to short-term teaching contracts and calculating severance costs for staff.
13. Over the years, the number of Palestine refugees and others eligible to receive UNRWA services has grown significantly. The criteria for receiving UNRWA services are set out in the

Agency's Consolidated Eligibility and Registration Instructions ("CERI"), most recently issued in 2009. Descendants of Palestinian refugee women married to non-refugees cannot register as "Palestine refugees"; although, since 2006, UNRWA extended its services to their descendants and husbands. UNRWA also provides assistance, endorsed by the General Assembly, to "Non-registered Eligible Persons", who do not meet the operational definition but may be eligible for certain assistance or services.

14. Unlike UNHCR, UNRWA is not mandated to seek durable solutions for refugees. As such, return to places of origin or other solutions must be addressed as part of a broader political agreement on the Israeli-Palestinian conflict, in line with international law. If UNRWA's mandate were to be terminated, or if it were to become impossible for UNRWA to provide protection and assistance to Palestine refugees in all of its fields of operation, then, under the terms of Article 1(D) of the 1951 Refugee Convention, all Palestine refugees currently under UNRWA's mandate would become entitled to the benefits of the Convention, unless exclusion or cessation grounds in international refugee law are applicable in an individual case. Any change in the agency entrusted with the protection and assistance to Palestine refugees would in no way affect their rights.
15. The right of return and compensation of Palestine refugees, enshrined in General Assembly resolution 194 (III), predates UNRWA's establishment and exists independently of the Agency's mandate or continued existence. It remains a fundamental commitment by Member States through the General Assembly that cannot be extinguished solely by institutional restructuring.

III. UNRWA's Contribution

A. Overview of UNRWA operations

16. Pursuant to its mandate, UNRWA has served as the cornerstone of the humanitarian and development response for Palestine refugees, delivering large-scale education, health, relief and other services across its five fields of operation. The Agency is unique within the UN system as a direct public service provider, assuming a quasi-governmental role in significant respects, delivering services comparable in scale and scope to those of some national governments. Roughly one-third of registered refugees live in 58 official camps. UNRWA does not administer camps. Its responsibility is limited to the delivery of services both inside and outside camps. The Agency's programming is aligned with global standards and international frameworks, including the Sustainable Development Goals (SDGs), in particular SDG 3 (health) and SDG 4 (education).
17. UNRWA's operations are delivered through over 1,170 installations and by a workforce of around 31,500 personnel—90 per cent of whom are themselves Palestine refugees. This enables the Agency to operate with extraordinary reach, continuity and community acceptance in settings where other actors are constrained.
18. The education programme comprises 60% of the Programme Budget and accounts for 75% of its personnel. UNRWA operates the largest non-state education systems in the Middle East,

offering free basic education, to over half a million students. Despite decades of underfunding—leading to overcrowded classrooms and multi-shift schools—UNRWA students consistently outperform their peers in host country schools, with gains equivalent to a year of additional learning. External assessments, including the 2024 Multilateral Organizations Performance Assessment Network (MOPAN) review—a comprehensive evaluation of the Agency's performance from July 2018 to April 2023, led by Germany and Qatar—and UNESCO evaluations, praise UNRWA for high-quality education under adverse conditions, supported by a merit-based teacher recruitment system and teacher training. Due in significant part to UNRWA, literacy in the OPT in 2022 stood at 98.2 percent—vital for development and sustainable peace. Graduates of UNRWA schools serve as teachers, architects, engineers, parliamentarians and doctors across the region, Europe and North America.

19. The Agency's health programme typically delivers over 8 million consultations annually through 141 clinics, and is one of the most cost-effective primary healthcare systems globally. Around 2.1 million Palestine refugees receive free comprehensive health care annually, covering maternal and child health, chronic disease management, immunizations, mental health, and dental care. Clinics are digitized, with real-time monitoring and service delivery. Responding to needs, the Agency massively increased its number of consultations in 2024 with close to 6 million consultations in Gaza alone. UNRWA's maternal care coverage is above 85 per cent and child immunization rates are above 99 per cent, surpassing many national benchmarks. Chronic underfunding has led to severe staffing shortages, potentially threatening the standards maintained so far.
20. UNRWA's Relief and Social Services Programme (RSSP) provides targeted assistance to the most vulnerable refugees, combining direct assistance with social work. In 2024, the Agency reached over 2.6 million people with food and cash assistance through its Social Safety Net Programme (SSNP) and Emergency Appeals—most of them in Gaza. The SSNP focuses on families living in deep poverty, people with disabilities, and others without support. In some cases, the Programme provides a pathway out of poverty and can link the poorest families with UNRWA's other services—for example, nearly a quarter of students enrolled in UNRWA's vocational training were SSNP recipients. As with health and education services, chronic underfunding has constrained the Programme's ability to meet growing needs.
21. UNRWA has played a central role in reconstructing essential infrastructure damaged or destroyed by repeated conflicts in Gaza, the West Bank, Syria, and Lebanon. Through its Infrastructure and Camp Improvement Programme, the Agency restores and upgrades its schools and health centers as well as shelters and water and sanitation systems in camps, prioritizing safe access to essential services for displaced and vulnerable communities. Reconstruction efforts focus on rehabilitating structurally unsafe or overcrowded shelters and replacing damaged facilities to meet safety and protection standards. In 2024 alone, UNRWA upgraded or rebuilt 14 schools and 3 health centers, ensuring continuity of education and healthcare in crisis-affected areas. The Agency also manages solid waste management in most camps across the region.

22. UNRWA's protection programme is a cross-cutting function of UNRWA's service delivery. The Agency integrates protection across all programming through dedicated protection teams that address legal status challenges, gender-based violence, disability inclusion, and other vulnerabilities. UNRWA's protection approach is structured around: mainstreaming protection across all its services; implementing targeted programming to address legal status challenges, gender-based violence, disability inclusion, and other vulnerabilities; and advocating for the rights of Palestine refugees and systemic change through bilateral engagement and UN mechanisms. In conflict and emergency contexts, UNRWA's protection role extends to all people in need regardless of their refugee status and includes the provision of psychosocial support, emergency shelter, and access to lifesaving assistance.
23. UNRWA manages a registration and archives system which maintains family files for nearly six million registered Palestine refugees, including records dating back to 1948. Registration affirms eligibility for UNRWA services and functions as a repository of identity and rights. The Agency's archive is the most comprehensive record of Palestine refugee history and displacement and is a resource for advocacy and legal protection. Until recently, the historical documents were dispersed across UNRWA's field offices in Gaza, East Jerusalem, Amman, Damascus, and Beirut. About 20 million of these documents had been digitized in the early 2000s. The remaining 10 million records have been digitized during the past year, following the rescue of documents from Gaza and the transfer of archives from East Jerusalem to Amman. A new phase is underway to process the document content, extract family trees, and develop a secure digital repository. The archive that UNRWA has built over the past 75 years enables Palestine refugees to remain connected to their heritage and supports claims to identity, lineage, and origin. It also preserves the foundations for a just and durable political solution.
24. UNRWA's microfinance programme, operating on a financially self-sustaining basis, is the largest regional finance operation, delivering over 680,000 loans worth more than USD 700 million since 1991. Initially launched in Gaza, the programme has been operating 26 branch offices across Gaza, the West Bank, Jordan, and Syria. Due to the ongoing war in Gaza, the programme has begun to wind down there. It provides working capital, consumer credit, and housing loans to refugees and vulnerable groups in urban areas, supporting livelihoods, women's economic participation, and small enterprise development. In doing so, it contributes to poverty reduction, economic resilience, and financial inclusion—especially among youth and women. The programme adheres to global microfinance standards and received an "A+" rating for its social impact from the international rating institution Microfinanza. Its ability to function independently of core UNRWA funding has allowed it to grow even during financial crises, serving as a model of sustainable programming within the UN system.
25. UNRWA has prioritized youth empowerment as a cornerstone of its human development work. Youth aged 15 to 24 represent nearly one-fifth of all persons registered with UNRWA. This generation has faced profound adversity during the formative years of their lives, including conflict, displacement, and persistent socio-economic hardship. In response, UNRWA has adopted an integrated approach to youth empowerment, combining education, skills training, employment support, and psychosocial wellbeing. In 2024, the Agency reached approximately 665,000 youth across its five fields, including through eight vocational training centers. Even though youth unemployment in the region averages 33 per cent, 82.8 per cent of UNRWA's

2023 graduates were either employed or in full-time education within one year of graduation, with most working in their field of training.

26. UNRWA established the Staff Care and Wellbeing Division in 2023 to institutionalize a systematic approach to staff mental health and psychosocial support to respond to the mounting pressures faced by staff amid protracted conflict and displacement. The recent war in Gaza and broader regional escalation have placed extraordinary strain on staff, many of whom have experienced personal bereavement, repeated displacement, deprivation, and persistent exposure to violence. In 2024, UNRWA held more than 1,900 individual counselling sessions and 66 group interventions addressing trauma, grief, workplace conflict, and gender-related issues, reaching over 3,800 staff in person. The demand for these services continues to grow.

B. UNRWA's Operations by Field

1. Gaza

27. UNRWA serves 1.2 million Palestine refugees in Gaza, out of a total population of over 2.2 million. UNRWA has operated large-scale emergency programmes in Gaza since the onset of the second intifada in 2000. Following Hamas taking power in 2007 and the subsequent imposition of a land, sea and air blockade by Israel, Gaza's private sector collapsed, leading to some of the highest unemployment rates in the world. In response, UNRWA significantly expanded and adapted its humanitarian and human development services. Over the past 17 years, the Agency has scaled up its operations during and after each of the five major conflicts since 2008, providing essential relief while sustaining core services. Prior to 7 October 2023, UNRWA operated over 300 installations across the Strip, including 183 schools (86 single-shift and 202 double-shift) educating 300,000 children; 22 health centers delivering over 5 million consultations annually; and 14 food distribution centers. UNRWA was the largest provider of health care, education, and food assistance. With nearly 13,000 personnel, UNRWA is by far the largest employer in Gaza, paying salaries totaling USD 14 million monthly, going into a local economy under blockade since 2007.
28. Amid military hostilities following 7 October 2023, UNRWA reoriented its operations to deliver life-saving assistance to all civilians in Gaza, regardless of their refugee status. In subsequent months, the Agency turned hundreds of its premises into shelters, at one point hosting an estimated one million people, working under unprecedented constraints, and often at great risk, to distribute food, provide health care services, maintain clean water networks, manage solid waste, and deliver basic water and sanitation services. UNRWA established 45 health points to replace health centers that were forced to close, and conducted close to 6 million health consultations in 2024. In terms of emergency education for students, including psycho-social support, UNRWA has scaled up digital education offerings and its temporary learning spaces in shelters. It conducted a polio vaccination campaign in September 2024 for 603,000 children under the age of 10, in response to the reemergence of the virus, marking the first polio case in Gaza in 25 years. Since 7 October, at least 315 UNRWA personnel have been killed, the majority of UNRWA installations have been either damaged or destroyed by military action, and entire camps and urban neighborhoods have been flattened.

29. Despite these constraints, UNRWA continues to operate, albeit without international personnel and under heightened risks for its local staff, maintaining the vast majority of its services. After the breakdown of the January ceasefire and the blockade of the entry of aid from March 2025, all humanitarian organizations were forced to significantly scale back or suspend their operations due to insecurity and the near-total closure of access points. However, UNRWA was uniquely positioned—with its operational footprint and direct service delivery across the Gaza Strip—to sustain as robust a presence as the situation allowed and to continue delivering life-saving assistance. During this period, UNRWA was the largest humanitarian actor in Gaza, maintaining critical services such as primary health care, shelter, psychosocial support, and informal education. Israeli legislation has however been used to deny entry to international UNRWA personnel in Gaza and block the movement of humanitarian goods. Since 19 May, following nearly 80 days of complete blockade, Israeli authorities have allowed only a limited number of UN agencies and international NGOs to resume aid deliveries, and only in woefully insufficient quantities of select food items, nutrition and health supplies, and water purification materials.

2. West Bank, including East Jerusalem

30. Prior to 7 October 2023, UNRWA provided services to 900,000 Palestine refugees across the West Bank, including East Jerusalem, through 224 installations. It operated 96 schools serving about 50,000 students, 24 health centers providing over 1 million consultations a year, and delivered relief to 36,000 refugees as well as social services, protection, microfinance, waste management and camp improvement programming. In East Jerusalem, UNRWA operated six schools, two health centers, and a vocational training center.
31. The Agency's operations have faced mounting obstructions since 7 October 2023, particularly following the entry into force in January 2025 of two Israeli laws that prohibit official contact with UNRWA or anyone acting on its behalf, and ban the Agency from operating, directly or indirectly, in areas Israel considers its sovereign territory, including East Jerusalem. In the West Bank, the legislation has led to a strict non-engagement policy with UNRWA by Israeli authorities and the non-renewal of visas for international staff. In East Jerusalem, the impact has been even more severe: in addition to the above restrictions, UNRWA has been formally banned from operating. Israeli security forces entered and closed six UNRWA schools, and other installations have been threatened with seizure or requisition by municipal and State authorities. Due to security concerns, staff have also been instructed not to work from the Field Office compound in Sheikh Jarrah.
32. In the rest of the West Bank, amid intensified Israeli military activity, Palestine refugee camps in the northern West Bank—Jenin, Nur Shams, and Tulkarem—have been the target of airstrikes, tank deployments, and the destruction of entire residential blocks. Since January 2025, nearly 40,000 people have been displaced from northern West Bank camps due to repeated Israeli military incursions and UNRWA has been the prime responder. In parallel, there has been a massive expansion in the number and size of illegal settlements and the forced eviction of Palestinians, including Palestine refugees, and the destruction of their homes.

Israeli authorities have also taken actions to stifle the work of Israeli civil society organizations that support Palestine refugees and rights.

33. UNRWA has served as the lead humanitarian responder throughout this crisis. Essential services – including education, health, cash assistance and protection—were adapted for displaced communities. UNRWA established 11 temporary health points after closing its clinics, and delivered food, shelter, and hygiene supplies to over 6,000 displaced families. Digital and self-learning tools reached more than 4,500 students whose schools remained shut. Protection teams provided psychosocial support and psychological first aid in public shelters.

3. Jordan

34. With 2.4 million registered Palestine refugees, Jordan hosts the largest population of Palestine refugees—spread across ten official camps, three unofficial camps, and urban communities. The vast majority holds Jordanian citizenship, though approximately 180,000 Palestine refugees from Gaza lack Jordanian citizenship (referred to as “Ex-Gazans”). UNRWA also supports 20,000 Palestine refugees who fled from Syria. Members of these groups face significant legal and social exclusion, including limited access to public services, documentation, and formal employment. In addition to Palestine refugees, Jordan also hosts over 600,000 registered Syrian refugees, further straining public infrastructure, social protection systems, and service delivery. Today, Jordan hosts the second highest number of refugees per capita in the world.
35. UNRWA is the second-largest employer in Jordan after the Government, with nearly 7,000 staff and an economic footprint contributing up to 1.5 percent of GDP. UNRWA operates 161 schools educating over 104,000 students. The Agency’s technical vocational training and higher education institutions have among the highest graduate placement rates in Jordan. Its 25 health centers provide 1.6 million consultations annually and deliver health outcomes that surpass national averages, including a neonatal mortality rate of 0.44 per 1,000 live births. In 2024, 58 percent of UNRWA microfinance loans went to women. UNRWA delivers targeted assistance to nearly 60,000 Ex-Gazans and Palestine refugees who fled from Syria facing legal and social exclusion from national safety nets.
36. As in its other fields of operation, UNRWA’s operations in Jordan have been eroded by inadequate funding, with 83 percent of schools operating double shifts, reduced assistance to the poorest, reduced doctor/patient consultation time, and over 100 premises in need of urgent rehabilitation. Meanwhile there is mounting pressure on Jordan’s public sector, persistent fiscal austerity, youth unemployment at 46 per cent.

4. Lebanon

37. Lebanon hosts approximately 248,000 Palestine refugees, confirmed through a digital verification process in 2023–2024. Around half of those live in 12 official refugee camps, where UNRWA is the sole basic service provider. These camps face high poverty rates, overcrowding, violence between political factions and armed groups, and systemic marginalization.

38. Palestine refugees in Lebanon remain the most marginalized across all fields of UNRWA's operations. Barred from more than 38 professions, excluded from public health and education systems, and prohibited from owning property, they face systemic constraints with no viable alternative to UNRWA services. Palestine refugees from Syria—approximately 23,000—are particularly vulnerable, with residency renewals suspended. UNRWA's 61 schools educate 38,000 children; its 28 health centers provide over 200,000 consultations annually, and UNRWA financially supports the hospitalization of more than 30,000 patients per year. The economy within camps depends significantly on UNRWA staff salaries and UNRWA local procurement.
39. Over many years, Palestinian armed factions have engaged in fighting in the camps and sometimes breached the inviolability of UNRWA premises within them. In Ein El Hilweh camp, UNRWA schools remained closed for much of 2025 due to such fighting; while three schools have since reopened, four continue to be occupied. Fighting between Israel and Hezbollah in the latter half of 2024 affected the broader security environment in southern Lebanon, including areas near Palestine refugee camps. As part of the ceasefire agreement with Israel, Lebanon has committed to demilitarizing the camps with the support from the Palestine Liberation Organization (PLO). While the current government has demonstrated a willingness to make progress on the situation of Palestine refugees in Lebanon, the approaching election may contribute to heightened sensitivities.

5. Syria

40. Syria hosts approximately 438,000 Palestine refugees. Prior to the past decade of war, Palestine refugees were deeply integrated into Syrian society, with access to public services. Camps such as Yarmouk functioned as vibrant urban neighborhoods, home to Palestine refugees surrounded by large numbers of Syrians and other residents. However, the conflict displaced nearly half the refugee population, destroyed refugee camps, and pushed over 90 percent of Palestinian refugees below the poverty line. The erosion of the standard of living of Syrians themselves and of public institutions inevitably also affected Palestine refugees.
41. UNRWA operates 104 schools, serving over 50,000 children. Despite damage to 40 percent of schools from the conflict, UNRWA was able to sustain access to education for the vast majority of students. In 2023–2024, over 4,400 students graduated from grade 9 with a success rate exceeding 85 percent, compared to a national average of 66 percent. UNRWA's 22 health facilities provided more than one million consultations in 2024, including maternal and childcare, chronic disease management, vaccinations, mental health, and dental care. The Agency has rehabilitated clinics in previously inaccessible areas, restoring access to health services. Nearly 1,900 students were enrolled in technical and vocational training, with graduate employment rates exceeding 80 percent. In camps, UNRWA is the sole provider of solid waste services, camp sanitation, and basic infrastructure maintenance, ensuring a minimum level of public health in overcrowded and underserved environments.
42. The fall of the Assad regime in late 2024 marked a seismic political shift. Humanitarian access has stabilized across most areas, and the operating environment, while still constrained, has

become more predictable. The interim administration has, however, inherited the collapse of a post-war economy. It faces immense challenges, with fragile systems and extreme budgetary constraints.

C. UNRWA's Contribution to Regional Stability

43. While UNRWA is a humanitarian and development agency, and does not have an explicit political mandate, its mandate was nevertheless conceived as part of a wider political framework. Resolution 302 (IV) establishing UNRWA listed 'peace' as one of the purposes of assistance to Palestine refugees.
44. UNRWA holds profound political resonance and has come to play an indispensable role in promoting regional stability and preventing humanitarian collapse, an outcome widely acknowledged by host countries, donors, and even in the past by the Government of Israel. A 2017 report of the Secretary-General, reflecting consultations with Member States by a Steering Committee co-chaired by Switzerland and Türkiye, conveyed Member States' view of UNRWA as a "unique" and "special" agency (A/71/849, 30 March 2017). A broad cross-section of Member States highlighted its contribution to political stability in a volatile region and its role in mitigating extremism. According to the 2024 MOPAN review, "UNRWA's services have maintained and improved the living conditions of Palestine refugees and are a contributing factor to local and regional stability." In its Resolution adopted on 11 December 2024 the General Assembly reaffirmed UNRWA's role in "providing a crucial measure of stability in the region, including by mitigating the consequences of alarming trends and severe crises in the Agency's areas of operation, including increasing violence, marginalization and poverty."
45. In a volatile region, UNRWA has been a stabilizing pillar. Host governments emphasize that the Agency has been crucial in delivering essential services and addressing humanitarian crises. Palestine refugees themselves have described UNRWA as both a lifeline and a source of protection and recognition in absence of a political solution. In both public and private fora, many Member States affirm that the Agency's presence mitigates the drivers of conflict by sustaining dignity and providing continuity in settings of chronic crisis.
46. From the Palestinian Authority's perspective, UNRWA is a vital safeguard until the realization of refugee rights and an essential institutional presence supporting social stability in refugee communities. Its Ministries of Education and Health depend on the Agency to absorb pressure on overstretched public systems. The Palestinian Authority has characterized efforts to delegitimize UNRWA as part of a broader strategy to dismantle the Palestinian national project—an effort to erase the refugee question from the political horizon and weaken the institutions that sustain it.
47. The Government of Jordan has conveyed that UNRWA is a cornerstone of national stability and a core expression of the international community's responsibility toward Palestine refugees. The Government has categorically rejected any transition of the Agency's functions to host countries as unacceptable and unviable. Officials warn that efforts to defund, delegitimize, or dismantle UNRWA are an erosion of refugee rights and a direct threat to

Jordan's national cohesion. Jordan cannot absorb the financial or institutional burden of service delivery in UNRWA's absence. The collapse of the Agency would stretch national systems beyond their limits, deepen social vulnerability, and undercut the foundations of Jordan's long-standing role as a host.

48. The Government of Lebanon has stated that the State is in no position to assume UNRWA's responsibilities, and no other actor is equipped to fill the gap. The Government has signaled openness to reforms in such areas as Palestine refugee employment, documentation, and legal residence. At the same time, officials have cautioned that any major disruption to UNRWA services could destabilize already marginalized communities and fuel further unrest. The economic crisis leaves little capacity to absorb additional strain on public systems.
49. The interim authorities in Syria have expressed support for UNRWA's continued presence, acknowledging its stabilizing role. Counterparts have shown willingness to engage on practical issues, including the rehabilitation of infrastructure and support for service delivery. However, given the country's economic constraints and political challenges, Syrian interim authorities are not in a position to assume UNRWA's service responsibilities. The Agency remains the only entity currently capable of consistently supporting Palestine refugees in Syria, including in camps and informal settlements where no other actor is present. The possible return of Syrian refugees adds to the challenges facing the new interim authorities, which are working to stabilize the country and rebuild essential services.
50. The Government of Egypt views the preservation of UNRWA's mandate as essential to regional stability and to the international community's obligations toward Palestine refugees. Egypt has warned of the potential for mass displacement from Gaza due to service collapse. Officials stressed that even a single triggering event could provoke mass movement with grave consequences: a destabilized border, a humanitarian crisis, and lasting political fallout.
51. From operational and security perspectives, UNRWA has also been seen in the past as a major asset for the Government of Israel. Until very recently, senior civilian and military Israeli officials have stated to Member States, senior UN officials and UNRWA, that the Agency has contributed to Israel's security by preserving stability in fragile environments and absorbing social and economic tension. In 2023, Israeli officials told UNRWA they would lobby US legislators to secure funds to pay salaries of UNRWA staff in the OPT as key to Israel's security. Before the war, relations between UNRWA and Israel were very constructive. Throughout the Gaza war, up until January 2025 and the entry into force of the Knesset legislations prohibiting contacts with UNRWA and banning the Agency, operational-level officials were in constant close engagement with UNRWA on aid delivery.
52. The war has intensified efforts to dismantle UNRWA, but these efforts did not begin on 7 October. The Agency has long been the target of political attacks aimed at undermining its mandate and eroding international support. Some of these attacks reflect a broader political agenda to shape the outcome of the conflict outside any credible political process. They are part of a wider strategy to reorient the future of the Palestinian refugee question and, by extension, the trajectory of the conflict itself.

IV. Operational Constraints

53. UNRWA has been operating in an environment marked by profound political, socioeconomic and security challenges. Each of the five fields of UNRWA's operations is affected, directly or indirectly, by political tensions—whether between Palestinian factions or between host authorities and Israel. Well before 7 October 2023, political, operational and financial constraints stretched UNRWA's capacity to its limits. The post-7 October crisis has magnified those vulnerabilities, exposing the extent to which the Agency's foundation had already been weakened by years of structural pressures. UNRWA has long sustained a role it was never meant to carry indefinitely, a reflection of both institutional endurance and the vacuum it was left to fill.

A. Attacks on UNRWA

54. The attacks on Israel on 7 October 2023 by Hamas and other Palestinian armed groups, unequivocally condemned by the United Nations, including the Secretary-General and the UNRWA Commissioner-General, triggered a devastating Israeli military response. According to local health authorities in Gaza, more than 54,000 Palestinians have been killed, including at least 15,600 children and over 8,300 women. Thousands more Palestinians are missing, presumed trapped under the rubble. Tens of thousands more are estimated to have life-changing injuries. Nearly the entire population has been displaced. Basic services have collapsed, and one million children are in need of mental health and psychosocial support. This catastrophic toll has also severely impacted UNRWA, whose staff, facilities, and operations have been overwhelmed and repeatedly targeted throughout the conflict.
55. As of 10 June 2025, at least 315 UNRWA personnel have been killed—along with hundreds of their children—marking the gravest loss of life for any UN agency in history. The Secretary-General and the Commissioner-General have called for full, independent investigations and accountability. Since October 2023, 59 staff members have been detained as of 28 May by Israeli authorities, including teachers, doctors, and social workers. Many have reported beatings, being used as human shields, threats to family members, and ill-treatment, including subjected to sleep deprivation, or coerced into confessions before being released. Nearly all Agency personnel in Gaza have been displaced multiple times and now endure the same deprivation and insecurity as the population they serve.
56. Over 300 UNRWA installations in Gaza and several in the West Bank have been damaged or destroyed—almost entirely as a result of Israeli military operations. As of 3 June 2025, UNRWA had documented 852 such incidents. At least 767 people sheltering in UNRWA facilities have been killed and 2,419 injured. UNRWA has also documented instances of Palestinian armed groups launching missiles from areas near its premises. Both Israeli forces and Palestinian armed groups have entered or utilized UNRWA buildings after they were evacuated by the Agency, as early as 13 October 2023, in ways that may constitute violations of their protected status under international humanitarian law. Such incidents form part of a broader and systematic pattern of violations of UN privileges and immunities, primarily by Israeli military forces, but also by Palestinian armed groups. In 2024 alone, UNRWA lodged hundreds of formal protests over such breaches.

57. In the West Bank, including East Jerusalem, 87 separate incidents affected UNRWA schools, including forced entries, property damage, and the use of live ammunition and non-lethal security control measures within or near school grounds. UNRWA staff and installations have also been subjected to settler violence and incursions, including incidents carried out in the presence of, or with the participation of, Israeli security forces.
58. These violations have occurred alongside an escalating legal and administrative campaign against UNRWA's presence and protections. In October 2024, the Israeli Knesset passed two laws prohibiting any Israeli authority from engaging with UNRWA or anyone acting on its behalf, and banning the Agency from operating—directly or indirectly—within areas Israel defines as its sovereign territory, including East Jerusalem. The laws also provided for criminal proceedings against UNRWA employees. On 3 November 2024, Israel's Ministry of Foreign Affairs formally notified the United Nations of its unilateral decision to terminate the 1967 Comay-Micheltmore agreement governing UNRWA's operations. The legislation entered into force on 29 January 2025, with immediate and profound impact: institutional coordination was effectively severed, obstructing life-saving assistance and leaving the Agency without an interlocutor for access, safety, and operational matters. These actions have significantly impeded UNRWA's ability to carry out its humanitarian and protection mandate in the OPT.
59. With the support of the UN system, UNRWA continues to operate under severe constraints. However, Israel's targeting of UNRWA has severely undermined the Agency's ability to operate with the protections afforded under international law. In violation of Israel's obligations under the UN Charter and the 1946 Convention on the Privileges and Immunities of the United Nations, UN insignia are no longer respected; staff face harassment at checkpoints, unauthorized vehicle searches, and incursions into UNRWA premises.
60. Israeli authorities have taken further steps to dismantle UNRWA's presence in both East Jerusalem and Gaza. In East Jerusalem, six UNRWA schools have been closed, and international staff have been barred from performing their functions—part of a broader effort to eliminate the Agency's longstanding institutional role in the city, where it has operated since 1950. In Gaza, all international UNRWA personnel have been prohibited from entry since January 2025. On 28 January, the Israeli Ministry of Defense, through COGAT, informed the Agency that such movement would no longer be authorized and that coordination arrangements, including those related to staff and civilian safety, were being terminated. Aid bearing UNRWA insignia has simultaneously been blocked from entering the Strip. UNRWA has had to rely on other UN entities to coordinate humanitarian assistance, including civilian-military liaison for the import of lifesaving supplies. Israeli authorities have asked private entities to assume UNRWA's responsibilities and have threatened third parties, including UN agencies, with repercussions for supporting UNRWA operations, such as by providing fuel or humanitarian aid. These measures have severely disrupted the delivery of critical assistance, and increased risks for civilians reliant on UNRWA for food, medical care, and basic survival.
61. As emphasized in the 2025 UN submissions to the International Court of Justice (ICJ), in the advisory proceedings on the Obligations of Israel in relation to the presence and activities of the UN, other international organizations and third States in relation to the OPT, all parties to

conflict must comply with all their obligations under international law, including international human rights law and international humanitarian law. As the ICJ has stated, Israel is not entitled to sovereignty over or to exercise sovereign powers in any part of the OPT on account of its occupation. The ICJ has declared that Israel's continued presence in the OPT is unlawful. The enactment of the two laws adopted by the Knesset of Israel about UNRWA in 2024 is inconsistent with Israel's obligations under international law. As an occupying Power, Israel is under an obligation to administer the OPT for the benefit of the local population. This includes the legal obligation to agree to and facilitate relief schemes. The occupying Power is obliged to permit the free passage of consignments and guarantee their protection. International humanitarian law includes the obligation to respect humanitarian relief personnel. The occupying Power is also under an obligation to facilitate education of children and maintain medical establishments and services, including those set up by the United Nations. In the OPT this includes refraining from measures that would compel UNRWA to terminate their activities and from actions that would damage UNRWA health facilities. As a member of the United Nations, Israel has general obligations of good faith and cooperation with the Organization. Israel is legally obliged to respect the privileges and immunities of the United Nations. Israel has an absolute obligation to respect the inviolability of United Nations premises, property, and assets. Israel has an obligation to respect the independent exercise of the functions of United Nations officials, irrespective of their nationality. United Nations officials and experts on mission have immunity from legal process.

62. Taken together, the attacks on personnel, destruction of installations, legal and administrative restrictions, and systematic violations of UN privileges and immunities have severely undermined UNRWA's ability to operate effectively in the OPT—just as the humanitarian needs of Palestine refugees are at their most acute.
63. Palestinian armed groups also bear obligations under international humanitarian law. In previous escalations and during the current conflict, UNRWA has documented instances in which armed groups endangered civilians and humanitarian personnel, including by launching attacks in close proximity to its installations or storing weapons in civilian areas. The Agency has consistently condemned any misuse of its premises and reiterates the obligation of all parties to respect the civilian character of its facilities and ensure the protection of civilians and humanitarian workers at all times.

B. Neutrality Allegations

64. The General Assembly has mandated UNRWA to operate in politically and militarily volatile environments—amid armed conflict, prolonged occupation, and under the control or presence of armed groups, some designated as terrorist entities by a number of Member States, including some of UNRWA's key donors. The Agency's operational model requires a locally recruited workforce of over 30,000 personnel who, as members of the communities they serve, are exposed to the same challenges and pressures. Across UNRWA's fields of operation, political dynamics among Palestinian factions, including security dynamics, shape the environment in which the Agency operates, and in which the Agency's local staff work and live. In many communities, tensions have intensified over the past 15 years, amid deteriorating socio-

economic conditions, the decreasing expectation of any political solution and corresponding increase of extremism.

65. These realities have created a very challenging neutrality context for UNRWA and other organizations working in the OPT. This operating dynamic has been well-known to UNRWA's hosts, to Israel and to the members of the Agency's Advisory Commission. The Agency has long worked to mitigate such risks through establishing the most extensive neutrality framework in the UN system and sustained longstanding engagement with Israel and host countries. Misuse of its premises by political actors, armed groups, Israeli forces, or other parties, have been reported annually in the Commissioner-General's reports to the General Assembly. Discovery of suspected tunnels beneath its installations in Gaza were reported by the Agency immediately upon discovery to the Israeli authorities, other relevant interlocutors, and often publicly. With respect to the OPT, UNRWA sought to work closely with Israel as the occupying Power. In accordance with its legal framework, UNRWA shared its staff lists with Israel, responded promptly to concerns they raised, and proactively sought to verify with Israel information obtained from other sources on neutrality breaches. Over many years, the Agency had extensive informal and confidential engagements with counterparts from Israel and all hosts, to mitigate neutrality and other risks.
66. In January 2024, the Government of Israel alleged that 12 UNRWA personnel had participated in the 7 October attacks. Although no supporting evidence was provided at the time, the Commissioner-General immediately terminated their employment contracts in the interest of the Agency, and the Secretary-General requested an investigation by the UN's Office of Internal Oversight Services (OIOS). Subsequent allegations in March and April expanded the scope of the OIOS investigation to 19 personnel. The investigation concluded on 5 August 2024. In one case, OIOS found there was a misidentification, while in nine other cases it found insufficient grounds to support the allegations. In nine other cases, OIOS found that the evidence—if authenticated and corroborated—could indicate that the UNRWA staff members may have been involved in the attacks.
67. Throughout 2024, Israel continued to raise allegations about additional UNRWA staff members, often indirectly—via the media, other UN channels, or Member States—rather than through direct engagement with the Agency. UNRWA formally requested supporting evidence on multiple occasions, but did not receive any response. The Agency, unlike Member States, does not possess intelligence or law enforcement capacities and must rely on Israel, as the occupying Power, to share any credible information.
68. In April 2024, an Independent Review led by former French Foreign Minister Catherine Colonna concluded that UNRWA has a better developed neutrality framework than any other comparable organization. Established in 2017, the framework governs staff conduct (including digital behavior), installations checks, partnerships, and external communications. It includes mandatory training, investigative mechanisms, disciplinary processes, and independent oversight. While commending the Agency's efforts, the Review recommended additional steps to further mitigate risks. UNRWA is implementing these through a dedicated team in the Commissioner-General's Executive Office and a cross-departmental task force. As of June 2025, five priority recommendations were completed, including: enhancing oversight by the

Department of Internal Oversight Services and strengthening the Ethics Office; creating a centralized Neutrality Investigations Unit with international staff; updating training on the civilian character of installations; reinforcing the sharing of digital staff lists with host countries and Israel; and strengthening participation in humanitarian coordination systems. Implementation has benefited from donor support and additional funding through the UN regular budget, but some further implementation remains dependent on increased availability of funds and personnel.

69. A recurring and highly sensitive neutrality issue relates to education. UNRWA has been consistently criticized—particularly by Israel, some NGOs, and some donor governments — over the content of textbooks used in its schools. UNRWA does not have its own textbooks. In line with UNESCO recommendations and best practices in refugee settings, UNRWA uses host country textbooks and teaches host country curricula, ensuring that students can access national education and employment systems when they leave UNRWA schools. While the Agency does not author these textbooks, their use in its schools places them under UNRWA’s neutrality obligations, generating significant tension with host governments who all unequivocally state that the content and decision-making over national textbooks and curricula are a sovereign prerogative. UNRWA has recently strengthened its textbook review process to identify content that does not correspond to UN positions (on issues related to the Israeli-Palestinian conflict for example) or UNESCO standards, or are educationally inappropriate. When requested, UNRWA shares the outcomes of its review with hosts. The Agency provides its teachers with instructions and training on how to address problematic textbook content in their teaching. Unique among education providers in the region, since 2000 UNRWA has supplemented the national curricula by teaching human rights, conflict resolution, and tolerance in all its schools, promoting UN values including, non-discrimination, and peaceful coexistence. Hamas and other Palestinian armed groups have issued public statements denouncing UNRWA’s human rights supplement to host authority curriculum, and complaining that it is dedicated to promoting negative feelings towards armed resistance.

C. Public Campaigns against UNRWA

70. Following the initial allegations shared by Israel in January 2024, allegations against UNRWA regarding neutrality were amplified through public attacks and widespread dissemination on social media platforms, but almost never presented to UNRWA itself. The Government of Israel promoted hostile narratives on UNRWA through high-profile advertising campaigns and publicly disseminated allegations concerning hundreds of UNRWA staff in government reports, without sharing evidence with the Agency to allow investigation and response.
71. In public statements and press conferences, senior Israeli officials repeatedly downplayed or denied UNRWA’s role in the humanitarian response in Gaza. While Israeli spokespersons publicly claimed that UNRWA had failed to send aid, using this to argue that the Agency was no longer a relevant humanitarian actor, UNRWA continued to deliver the majority of humanitarian assistance across the Strip. Its reporting on aid distribution was corroborated by other UN agencies and the Inter-Agency Standing Committee (IASC), which repeatedly affirmed that UNRWA remained the backbone of the humanitarian response.

72. The convergence of these actions—allegations of compromised neutrality, minimization and obstructions of UNRWA’s role in providing lifesaving humanitarian response, and the widespread dissemination of hostile and misleading content—suggests a deliberate and coordinated disinformation campaign, to undermine donor confidence, disrupt funding flows, and delegitimize UNRWA’s operations.

V. Funding and Governance Constraints

A. UNRWA’s Funding Model

73. For over a decade, UNRWA has operated under conditions of chronic underfunding. While earlier shortfalls were managed through extraordinary contributions, early disbursements, austerity measures, loans from the Central Emergency Response Fund (CERF) and deficit carry-overs, the Agency’s financial model has never been structurally sustainable. Since the 7 October attacks, UNRWA is experiencing a financial rupture of a radically different magnitude from the crises of the past. The current crisis would be unmanageable even in a normal year, but it is unfolding amid record humanitarian needs and growing financial instability across the entire UN and humanitarian system.
74. The impact of underfunding on UNRWA is different from that of other UN agencies, programmes or funds because of its unique mandate as the direct provider of state-like public services. While actual States can raise taxes, take on loans and receive funding from international financial institutions (IFIs) to fund public services, UNRWA has none of these options. It is expected to deliver large-scale public services while depending on the decisions of a limited number of donors who themselves must manage funding within domestic financial and political constraints.
75. UNRWA’s financing is structured across three main budget portals. The Programme Budget—which constitutes the core funding for UNRWA’s essential services such as education, health care, and social protection—covers salaries for over 30,000 locally recruited staff and underpins UNRWA’s core service delivery. It is funded primarily through voluntary contributions from Member States and other donors; a modest share—9.5 percent—is drawn from the UN regular budget, earmarked for international staff salaries and specific administrative costs. The Emergency Appeals—annual funding requests to address urgent humanitarian needs—support responses such as food assistance, emergency shelter, and emergency health services, and have been maintained annually for both the OPT and the crisis affecting Palestine refugees in Jordan, Lebanon, and Syria. The Project Budget, which supports time-bound, donor-funded initiatives such as infrastructure rehabilitation, is entirely earmarked by donors and varies widely year to year depending on donor priorities.
76. UNRWA’s financial instability has been a recurring concern of the General Assembly. The Agency exhausted its operating reserves in 2012 and has since relied on stopgap measures to manage deficits, such as delaying vendor payments or borrowing from the CERF. The 2017 Report of the Secretary-General (A/71/849) on UNRWA’s financing recommended increased regular budget support, multi-year voluntary contributions paid early in the year, outreach to non-traditional donors, and collaboration with IFIs to support the delivery of public-like

services. Despite UNRWA efforts to explore the different financing avenues and the efforts of some Member States—notably Jordan and Sweden through convening pledging conferences—no structural solution has emerged. Mandate renewals have consistently lacked a corresponding budget discussion.

77. Years of austerity have taken an increasing toll on services. By 2024, 60 percent of schools operated on double shifts, and nearly one-third of classrooms hosted more than 40 students. Medical personnel saw an average of 71 patients per day, with consultations lasting barely two minutes. Social assistance reached only a fraction of the refugee population living in poverty. Emergency services were similarly strained: in Syria, over 100,000 refugees were left without food aid; in Lebanon, more than 5,000 were denied hospitalization; and in Jordan, sanitation services were suspended in ten camps. Austerity and underinvestment have also severely eroded UNRWA's infrastructure and assets. At UNRWA headquarters, over 70 percent of vehicles are fully depreciated, and outdated IT systems are delaying health services and restricting access to digital learning, particularly for children with disabilities. With only 1.5 percent of the needed reconstruction funding available, 101 buildings, mostly schools and health centers, are now deemed high risk, endangering nearly 50,000 students and compromising healthcare for some 700,000 patients.
78. While the annual Programme Budget includes provisions for yearly retirement indemnities, the Agency lacks a financial reserve to cover the Agency's end-of-service financial obligations that would arise in the event of mass layoffs of its personnel. The estimated liability for all termination indemnities stands at USD 278 million, an amount UNRWA has no capacity to cover.
79. Although the share of contributions from the United States, the European Union, and Germany declined from 50 percent in 2023 to 30 percent in 2024, UNRWA remains heavily reliant on a narrow donor base. U.S. funding, historically around USD 300 million annually, was cut in 2018–2020, reinstated in 2021, and suspended again in 2024. Contributions from the Gulf countries to UNRWA's Programme Budget have been volatile, ranging from USD 198 million in 2018 to USD 49.6 million in 2022, before dropping again to USD 38.2 million in 2024. Funding received by donors is mainly short-term, unpredictable, highly earmarked, and offers limited flexibility for strategic planning.
80. Although most donors who suspended funding in early 2024, following the allegations of participation of some UNRWA staff in the 7 October attacks, resumed by mid-year, the United States has terminated funding. In December 2024, Sweden announced it would end all contributions in 2025. The Netherlands began a phased reduction over a period of four years. Other donors faced domestic political challenges, and parliamentary debates signaled growing hesitation to maintain support. Some imposed new conditions for future contributions.
81. UNRWA's critical role, particularly in the Gaza emergency, has led to exceptional support from non-traditional sources. In 2024, contributions increased from parts of the Global South, the private sector, and individuals. However, these sources cannot offset the withdrawal or reduction of traditional donor support.

82. UNRWA entered 2025 with a budget deficit of USD 35 million. Its zero-growth Programme Budget requirement for the year stands at USD 880 million. As of 31 May, only 25.5 percent of this had been received. Considering also the far-reaching cost control and measures in place for 2025 a shortfall of approximately USD 200 million was anticipated. The 2025 Emergency Appeals represent the largest budgetary requirements in the Agency's history: USD 1.7 billion for the OPT, only 3.6 percent funded as of 31 May, and USD 464 million for Syria, Lebanon, and Jordan, just 6.8 percent funded.
83. The General Assembly's renewal of UNRWA's mandate has never been accompanied by a parallel commitment to adequate, stable financing. The persistent mismatch between the Agency's mandated obligations and the means provided to fulfill them reveals a structurally unsound funding model.

B. UNRWA's Governance Structure

84. This unsound funding model is compounded by a governance structure that does not provide the advice and support needed to manage the Agency's growing operational and financial challenges. UNRWA does not have a Board of Directors or an Executive Committee with oversight authority. The Agency is advised by an Advisory Commission (AdCom) established in 1949, now composed of 28 Member States and four observers. The Commission's role is strictly consultative: it is mandated to advise and assist the Commissioner-General but has no executive functions, no voting procedures, and no formal oversight authority. Its proceedings remain diplomatic in nature, primarily serving as a forum for information-sharing and consensus-building.
85. For years, the AdCom has been recognized, including by some of its own members, as insufficient. The Secretary-General's 2017 report (A/71/849) recommended that AdCom meetings be moved to Geneva or New York, to attract more senior participation. This concern was echoed in the 2024 Colonna Review on Neutrality, which underscored the AdCom's limited capacity to provide strategic guidance or resolve contentious political issues. The AdCom's inability to forge consensus on matters such as neutrality or financial planning has repeatedly left the burden of difficult decisions on the Agency's leadership.
86. These governance limitations have serious consequences. Most notably, budgetary discussions remain disconnected from deliberations on implementation of UNRWA's mandate. At a time of severe financial crisis and acute operational constraints, the absence of an empowered governing body leaves UNRWA without mechanisms to link its mandate to resource allocation or to secure collective support for difficult policy decisions.
87. Other UN agencies benefit from governance models that combine strategic oversight, programmatic review, and financial accountability. UNHCR, the other refugee agency created as a subsidiary organ of the General Assembly, is governed by an Executive Committee (ExCom), which annually reviews and approves the Agency's financial requirements. UNDP, UNFPA, and UNOPS are overseen by a 36-member Executive Board elected by the ECOSOC. The Board provides oversight of administrative and financial plans, approves country programmes, and offers a structured forum for political and operational engagement. The

absence of any such governance structure for UNRWA leaves the Agency without the sustained political and institutional support needed to navigate today's unprecedented operational pressures.

VI. Way Forward

88. This Strategic Assessment is presented at a pivotal juncture. The High-Level International Conference for the Peaceful Settlement of the Question of Palestine, convened by the General Assembly, represents the renewed commitment of the overwhelming majority of Member States to a two-state solution. The International Court of Justice is considering its advisory opinion on Israel's obligations in the Occupied Palestinian Territory, including those relating to the presence and activities of the United Nations and third States, having ordered provisional measures to prevent genocide in the Gaza Strip and determined that Israel's continued presence in the OPT is unlawful. These developments underscore renewed international engagement for the rights of the Palestinian people—and require a reaffirmation of the UN's responsibilities toward Palestine refugees until a just and comprehensive solution to the question of Palestine is achieved.
89. Yet at this moment of renewed commitment of the international community, the Agency mandated to provide assistance pending a just resolution of the question of Palestine refugees, and which symbolizes that commitment to refugees, faces unprecedented challenges – even the possibility of disorderly collapse.
90. While constraints on UNRWA's operations have long existed, they have increasingly reflected a political agenda aimed at reshaping the outcome of the Israeli-Palestinian conflict by eroding the status and rights of Palestine refugees. Over the years, these pressures—legal, political, and financial—have sought to weaken the Agency's mandate and credibility. The war in Gaza has now become the trigger for accelerating this agenda. UNRWA has emerged as a central target of a concerted effort to delegitimize its role and dismantle its functions. Since October 2023, the constraints have intensified dramatically: staff have been killed, premises destroyed, funding withheld, and legal and administrative restrictions escalated. These are not isolated developments but part of a broader, systemic effort to dismantle the institutional foundations underpinning the Agency's mandate.
91. UNRWA's financial crisis is the consequence of this sustained political campaign. The imminent crisis in funding comes on top of a long-standing structural fragility. UNRWA's reliance on voluntary contributions to provide core public services—education, healthcare, and social protection—has proven unsustainable. Years of austerity and reform have not resolved the structural fragility of its financing.
92. Taken together, these constraints make it increasingly difficult to see how the Agency can continue to fully deliver on its mandate and survive operationally. The magnitude of the constraints the Agency is facing underscores that its continued ability to operate is being placed at serious risk.

93. Four possible scenarios lie ahead. The **first scenario** is inaction - a continuation of the status quo and an unmanaged decline or disorderly collapse of the Agency. It is too easily assumed that because UNRWA has muddled through past financial crises, last-minute one-off contributions will enable it to avoid collapse. This overlooks the severity of the current crisis and the underlying political, security, and operational aspects, in addition to funding. Disorderly collapse is all too realistic a scenario, and its implications stark. UNRWA's collapse would represent the de facto dismantling of the status of Palestine refugees and a retreat from the commitments of the international community.
94. This is the worst possible moment for Member States to allow the collapse of UNRWA. It would exacerbate humanitarian need, heighten social unrest, and deepen regional fragility. It would, for many Palestine refugees, deprive them of their access to essential public services. It would be seen as a significant abandonment of Palestine refugees by the international community, at a time of great suffering of the Palestinian people. It would undermine efforts to promote a two-state solution to the question of Palestine when this is receiving renewed commitment, and when the staff of UNRWA are crucial to recovery in Gaza and to Palestinian governance in the West Bank. An UNRWA collapse would add further elements of fragility and uncertainty to other host countries at a time when their governments and supportive Member States are trying to ensure stability and stem or reverse movements of refugee populations. It could give rise to tensions between refugee and host communities in settings where resources are scarce. The sudden loss of UNRWA would heighten risks of recruitment into extremist networks in the absence of schools and youth engagement, while the breakdown of health and sanitation services could trigger public health threats beyond the refugee population itself.
95. A **second scenario** would seek to align UNRWA's budget with a reduced and more predictable level of funding through a combination of service cuts and the transfer of certain functions to other actors. In light of the chronic financial crisis, both the Agency and external analysts have long examined options for cost reduction. There is a strong rationale to prioritize retaining those services that UNRWA is uniquely positioned to deliver, that are most valued by Palestine refugees, and that are least easily replaced—namely, education and health. These services are also the most expensive: education represents by far the largest cost, followed by health. While other humanitarian actors could assume roles such as food distribution or cash assistance, UNRWA's integrated and localized delivery model has consistently proven cost-effective, reliable, and trusted. In contrast, education and health services cannot be shifted to other agencies, only to national systems. Proposals to narrow eligibility criteria or reduce the scope of services—such as ending education beyond lower grades—have also been raised. This assessment coincides with the UN80 initiative, which continues to explore system-wide efficiencies through streamlined processes and reduced redundancies that may yield limited cost savings. However, given UNRWA's long-standing emphasis on austerity and efficiency, expectations in this regard must remain modest.
96. This scenario would not fundamentally resolve the financial gap and would carry risks of service gaps and loss of institutional memory, as well as resistance from stakeholders. The fragmentation of service delivery among multiple actors could result in inconsistent quality, unequal access, and weakened accountability. Such an attempt to bring about a leaner

operational footprint risks producing a humanitarian and political vacuum without guarantees that others would step in, with adequate coverage, neutrality, and acceptance. Further, a scenario focused only on cost-saving would not address the political and operational constraints the Agency now faces.

97. **A third scenario** would see new ways of institutionalizing collective action by Member States to address the challenges UNRWA faces. UNRWA enjoys overwhelming cross-regional support, strongly expressed in the Statement of Shared Commitments on UNRWA. This political support needs to be translated into greater collective responsibility, including for the Agency's financial situation and protecting the Agency from attacks that affect its staff and operations. The limitations of UNRWA's governance analyzed above argue strongly for the replacement of the Advisory Committee by an Executive Board, which would advise and support the Commissioner-General, enhance accountability and take responsibility for securing multi-year funding. This could be considered by the General Assembly when it extends the mandate of UNRWA in December 2025, and could immediately bring together UNRWA's major donors – Western, Arab and others – in the new Board.
98. Member States should seek to achieve a funding model which goes beyond voluntary contributions separately decided upon by individual Member States, mostly for a year at a time and lacking the predictability that allows secure planning of services. When it established UNRWA, the General Assembly urged all Member States and non-members to make voluntary contributions to fund its operations. Host countries—who shoulder the social, economic, and political consequences of any disruption to UNRWA services—have consistently called for the core budget to be provided through assessed contributions. Despite substantial Member State support, this remains below 10 per cent of the budget. This deserves renewed consideration by the General Assembly, although the current UN budgetary context offers little hope of advance. Short of assessed contributions, Member States should consider the next best way in which they could collectively assume responsibility for the alignment of UNRWA's funding and services through the proposed Executive Board.
99. Yet reliance on this scenario also carries serious risks. Not only is it unlikely that there will be agreement to a new assessed contribution model; it is far from certain that sufficient Member States will make or fulfill multi-year pledges, in a context of geopolitical volatility and aid fatigue. Even if financial stabilization could be achieved, it would not in itself address the political and operational constraints that the Agency is facing.
100. **A fourth scenario** is the preservation of UNRWA's core role as the custodian of Palestine refugee rights, along with a managed transfer of state-like services to government providers. Ideally, this should be planned as part of the political process towards the creation of a Palestinian state and a just resolution to the question of Palestine, including the rights of refugees to return or compensation. However, if Member States conclude that the unsustainability of UNRWA's operational situation, including its funding, requires that it ceases to be the main provider of education, health and social services to refugees, a gradual negotiated transition is preferable to a collapse and disruption of services. Under this scenario, the guiding objectives of Member States should be to protect Palestine refugees' access to services from UNRWA's political and other constraints by separating the services from

UNRWA, while maintaining and strengthening the unique core of what UNRWA represents for Palestinians by establishing it in a smaller operational footprint that is less vulnerable to political, financial and other constraints.

101. Under any scenario, until a just resolution is achieved, UNRWA's unique role as the custodian of Palestine refugee rights and legal identity must be sustained and enhanced at a time when these are under attack, to enable Palestine refugees to claim their right of return, and preserve the foundations for a just and durable political solution. UNRWA must maintain the refugee registration system and preserve its historical archives, making them available to refugee families. UNRWA's records should be linked with the property records collected by the UNCCP, which contain the most accurate data on properties Palestine refugees left behind in what became the State of Israel. UNRWA should continue to intensify its protection activities, monitoring the status of Palestine refugees and advocating for their rights in accordance with all relevant international law. These functions constitute a core which must remain intact whatever the full configuration of the Agency in future.
102. The context for developing and implementing alternative provision of services would be very different in the OPT and in the host countries. In Jordan, Lebanon, and Syria, the pathway would center on integrating UNRWA staff and services into national systems, supported by sustained donor engagement through bilateral and multilateral channels. In the OPT, however, service transition would be closely related to progress toward Palestinian statehood, and at a different pace where the Palestinian Authority already provides services in the West Bank, and as reconstruction of Gaza proceeds once a permanent ceasefire has been achieved. For the future of Gaza, UNRWA is the primary governance resource—its workforce, infrastructure, and operational capacity offer key elements for initial transitional governance within the framework of the Arab Plan for the Early Recovery, Reconstruction, and Development of Gaza. UNRWA is the entity most capable of restoring education to Gaza's traumatized children who have already lost two years' schooling, and basic health services to a population weakened by disease and malnutrition. UNRWA has extensive experience in rebuilding and reconstructing infrastructure, having restored schools, health centers, shelters, and other critical facilities after successive rounds of conflict. The United Nations also has a particular obligation to address the welfare of UNRWA's Gaza staff and to secure their future, beyond the period of extraordinary hardship they are undergoing while demonstrating their resilient commitment to the Agency's work.
103. While UNRWA would move towards no longer being the provider of education, health and social services to refugees, it would advocate for refugee access to services through strengthened partnerships with host governments, NGOs, civil society, and other UN entities. The Agency could retain the ability to provide direct support to the most vulnerable in cases where alternative providers are unavailable or unable to meet refugee needs, such as for ex-Gazans in Jordan or Palestine refugees from Syria in Jordan and Lebanon.
104. During the phases of transition, UNRWA would continue delivering core services while supporting their gradual transfer to capable national or host entities. This process would focus on two objectives: enabling the absorption of staff, systems, and assets by these entities; and where necessary assisting in building their institutional capacity to assume full responsibility

over time. The transition should include education, health care, social assistance, solid waste management, and urban planning. UNRWA would support this process by offering the transfer of staff, technical expertise, staff training, and asset handover. Notably, the Agency's current staffing structures - particularly the alignment of local salaries with host public sector scales - already facilitate workforce integration. The proposed spin-off of UNRWA's Microfinance Department, which has been under active consideration by its senior management, demonstrates how select functions can evolve beyond UNRWA while maintaining service continuity and staff stability.

105. This option also comes with risks. Resistance from stakeholders, political sensitivities, and institutional inertia will need to be managed carefully. Host countries will legitimately fear increased burdens with inadequate donor support, while staff and communities may fear the erosion of refugee rights. These should be mitigated through inclusive engagement, transparent communication, and sustained political leadership. Unmanaged collapse poses greater risks.
106. The Executive Board proposed above would strengthen oversight and support the effective management of UNRWA as it sustains and gradually transfers services during the transition. The transition should be developed through an inclusive process of negotiations between UNRWA and its Board, the Palestinian Authority, host countries, refugee representatives, other UN agencies and donors. These negotiations would define responsibilities, agree on transition timelines, secure funding commitments, and establish oversight mechanisms. Four parallel negotiation tracks would be required: one with the Palestinian Authority, and one each with Jordan, Lebanon, and Syria. The Palestinian Authority and host governments would need strong international support. Donor commitment to financing both the transitional period and post-transition service delivery would need to include predictable, multi-year support to sustain UNRWA's continuing operations, and direct funding to host governments and the Palestinian Authority to underwrite new responsibilities. Funding support to UNRWA, including continuation of regular budget provision, should include essential provision for its registry and protection functions. Without such guarantees, the risk of service discontinuity, governance vacuums, or undermining of UNRWA's core, would remain high.
107. To consider these scenarios, a process of consultation should include UNRWA, the Palestinian Authority, host countries, donors, and relevant UN entities. This should align with whatever follow-up process is agreed by the High-Level International Conference for the Peaceful Settlement of the Question of Palestine.

VII. Conclusion

108. For seventy-five years, UNRWA has provided essential services to Palestine refugees. It has educated generations who have made careers throughout the world, and others who have remained to serve their fellow refugees, including the UNRWA staff who in the past eighteen months have suffered death, loss and hardship while mitigating suffering in Gaza. It has maintained the health of a community, including psychosocial support to those in trauma. Its commitment to UN values has discouraged extremism. It has made a major contribution to peace and stability in a troubled region.

109. At the same time, UNRWA is equally valued as the symbol of the international community's continuing commitment to the rights of Palestine refugees, despite the failure to achieve a just and comprehensive solution to the question of Palestine. The attacks on UNRWA seek to destroy that symbol, in the belief that the ending of the Agency would bring an end to that commitment. They are part of an attack on the UN itself. It is clear that the overwhelming majority of Member States believe that the commitment must be sustained, as must the UN entity that embodies it.
110. There is no easy option, and certainly no easy context - amid the operational consequences in the OPT of the effort to eliminate UNRWA, and the competing demands for humanitarian, development and reconstruction funding. But it is for that majority of Member States to overcome the acute operational challenges of sustaining the services required by Palestine refugees and maintain political support for UNRWA as the symbol of their commitment to their rights.