

## FISCAL SUSTAINABILITY OF THE PALESTINIAN LOCAL GOVERNMENT UNITS (LGUS): CHALLENGES AND OPPORTUNITIES

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### Abstract

Palestine has a two-tier government system containing 157 municipalities and 286 village councils (LGUs) that provide local service delivery to a predominantly urbanised population of 443 LGUs. These LGUs are characterized by serious bottleneck due to limited resources, low revenue control and the lack of a proper legal framework, influencing poor service provision and resource management. The 2015 United Nations Sustainable Development Goals (SDGs) reduces poverty and delivers prosperity by 2030. Palestine's resource constraints pose serious challenges for the implementation of the SDGs at the subnational level.

**Keywords:** Local government units (LGUs); sustainable development; fiscal sustainability; service delivery; resource limitations

### Introduction

The argument of this article comes from the special Palestinian context of the occupation, which leads to limited control on resources, political and financial uncertainty, and fragmentation of regulations, with limited implementation mechanisms.

In such a context, there has been a growing emphasis on the participation of local governments in state-building efforts within societies affected by conflict, both during and after the conflicts. The distinct advantage of local governments, being closer to the everyday realities and needs of people, along with their capacity for swift and adaptable decision-making, has garnered the interest of scholars and practitioners alike. This underscores the significance of improving the quality of local governance and strengthening the capabilities of local institutions (Grindle, 2004).

In Palestine, governance operates across two tiers: one at the national level, responsible for formulating institutions on a broader scale, and the other at the local level, comprising Local Government Units (LGUs) in the West Bank and Gaza Strip. Palestinian local governments confront various challenges, including fiscal sustainability, the capacity to effectively address citizen needs over the long term, limited resources and capabilities at the local government level, and an insufficient legal framework. These obstacles contribute to subpar service delivery and ineffective resource management (United Nations Development Programme, 2004).

In 2015, the United Nations adopted the global agenda known as the Sustainable Development Goals (SDGs). Traditionally, the localisation of SDGs focused on implementing goals at the local level through sub-national actors, particularly local and regional governments. However, with the advent of the SDGs, this approach has evolved. Targets have been developed to explicitly illustrate the connections between the responsibilities of local and regional governments and the achievement of the SDGs. Consequently, the realisation of the SDGs now more than ever depends on the capacity of local and regional governments to promote integrated, inclusive, and sustainable development. Local governments act as policymakers and catalysts for change at the

grassroots level, uniquely positioned to connect global goals with local communities (Association of Palestinian Local Authorities, 2023). This is putting further burden on the Local Government units and placing pressure on the financial resources to be part of this global agenda.

### Materials and Methods

This proposed paper aims to investigate the fiscal sustainability of Palestinian LGUs and provide a deeper understanding of the challenges and opportunities they face. To achieve this, the paper will utilise a participatory, analytical, and descriptive approach, focusing more on a comprehensive literature review of relevant documents, laws and policies, such as the Basic Law, Local Authorities Law, and Local Governance Sector Strategy, among other relevant literature, as we can see in Table 1 below:

**Table 1.** The relevant reviewed documents.

<b>Documents</b>	<ul style="list-style-type: none"> <li>- Palestinian government's national priorities and the related SDGs targets.</li> <li>- The State of Palestine's country results report 2020 by the United Nations.</li> <li>- The State of Palestine's Atlas of Sustainable Development 2020.</li> <li>- SDIP manual and its SDGs annexe.</li> <li>- Local Governance sector -Donor mapping report.</li> <li>- Decentralisation and Governance.</li> <li>- Local Government in Palestine. Paris.</li> <li>- Local Government in Palestine: Status and Future Vision.</li> <li>- Strategic planning under fragility: the role of leadership in the strategic planning of municipalities in Palestine.</li> <li>- Local Government Associations in Fragile States.</li> <li>- The Performance of Palestinian Local Government.</li> </ul>
<b>Articles</b>	<ul style="list-style-type: none"> <li>- Public Administration in Conflict Affected Countries: The Case of Palestine. In Public Administration in Conflict-Affected Countries.</li> <li>- State and local government employment in the COVID-19 crisis.</li> <li>- State and local government employment in the COVID-19 crisis.</li> <li>- Palestinian Local Government: Issues of Legal and Institutional Frameworks.</li> <li>- Sustainability management, strategy and reform in local government. In Sustainable Public Management</li> <li>- Implications of the coronavirus on sales tax revenue and local government fiscal health.</li> </ul>

**Table 1. (Continued)**

	<ul style="list-style-type: none"> <li>- GDP and tax revenues-causality relationship in developing countries: Evidence from Palestine.</li> <li>- Decentralisation, incentives, and local tax enforcement.</li> </ul>
<b>Laws</b>	<ul style="list-style-type: none"> <li>- Local Authorities Law No. (1) of 1997</li> <li>- Palestinian Basic Law 2003</li> <li>- Law No. 11 of 1954 on Buildings and Land Tax within Municipalities and Local Councils Areas,</li> <li>- Law regulating cities, villages and buildings No. 79 of 1966,</li> </ul>

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	<ul style="list-style-type: none"> <li>- Crafts and Industries Law No. 16 of 1953. Cities Organising Law No. 28 of 1936 in Gaza</li> <li>- Local Councils Elections Law No. 10 of 2005.</li> <li>- Public Budget Law No. 7 of 1998</li> </ul>
<b>Regulations</b>	<ul style="list-style-type: none"> <li>- Partnership bylaw between Local Authorities and the Private Sector No. (27) of the year 2022</li> <li>- Financial bylaw for Local Authorities No. (11) of the year 2019</li> </ul>

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### Local Governance in Palestine Special Case

The prolonged conflict between Palestinians and Israelis in the Middle East, coupled with the lack of a stable and robust Palestinian central government, imposes significant challenges on Palestinian local government units (LGUs) to fulfil the basic public service and community welfare requirements of Palestinian citizens. Additionally, rising urbanisation rates, widespread unemployment, restricted access to natural resources and land, along with severe transportation and movement constraints, further exacerbate these challenges [4], forcing LGUs to address these challenges and meet the expectations of their respective constituents.



**Figure 1.** Map of the West Bank & Gaza Strip- Palestine.

Source: [www.researchgate.net](http://www.researchgate.net)

Local government in Palestine constitutes the foundation of public administration and holds a crucial role in the processes of Palestinian state-building and democratisation. Local Government Units (LGUs) serve as the initial point of interaction and frequently serve as the primary interface between local communities and the central government (Association of Palestinian Local Authorities, 2019). Before the Palestinian National Authority (PNA) was established, Palestinian municipalities and village councils were the sole entities tasked with providing public services to the Palestinian population. The Israeli occupation compromised numerous institutions in the West Bank and Gaza, including local government bodies (Abdelhamid, 2006). As

indigenous political institutions weakened, Palestinian civil society became increasingly galvanised by the national struggle.(Muwatin, 2014).

The recognition of Israel by the PLO in the Oslo Agreements between the PLO and Israel and the PLO's acceptance of UNSC Resolution 242 (Palestinian Academic Society for the Study of International Affairs, 2022) gave rise to a new Palestinian political institution: the PNA. This marked the inaugural attempt at establishing a national political hub for Palestinians, representing their initial strides toward statehood declaration. Initially conceived as a provisional entity under the legal framework of "autonomy," the Palestinian National Authority (PNA) wields civil authority over Palestinians in the West Bank and Gaza Strip (with East Jerusalem being excluded from its jurisdiction) (Signoles, 2010). The establishment of the PNA in 1994 initiated intentional endeavours to strengthen state-local relations. This was achieved by broadening the responsibilities of local authorities, advocating for citizens' needs through elected representatives, and integrating community participation into the decision-making process (World Bank, 2017). The Palestinian local governments stand as a fundamental cornerstone of the prospective Palestinian state. With rich and extensive histories, encompassing some of the oldest continuously inhabited cities globally, and amidst increasing political and geographical fragmentation over the last decades, Local Government Units (LGUs) have emerged as critically important entities in delivering essential services to the local population (Association of Palestinian Local Authorities, 2022).

### **Local Ggovernment Sector in Palestine: Key Players**

The Local government in Palestine is supported by international donors to establish national development programs to serve the Palestinian citizens. With the financial support provided by the international development partners, the work of the Ministry of Local Government (MoLG) is complemented by the work of the Municipal Development and Lending Fund (MDLF) [11] and the Association of Palestinian Local Authorities (APLA) [11] in the efforts to develop the local government sector. Such a nationwide approach requires Palestinian leadership and donor coordination to implement the national programs effectively (Baidon, 2021). Within this context, the international community has heightened its attention toward aiding fragile states through diverse interventions. While the definition of state fragility remains a topic of ongoing academic discussion, fragile states are typically identified by feeble governmental institutions that lack the capability and authority to govern their populace and territory effectively. Since the primary cause of fragility often stems from the failure of those in authority to fulfil their responsibilities to their citizens, addressing fragility solely through engagement with the central government presents challenges (Ministry of Local Government, 2021). Therefore, MoLG leads the development of the national policy and strategy framework, and its policy can be aligned with the different plans since it is in a central position as a cabinet partner, supervises the MDLF, and is part of the annual consultation with donors.

The Municipal Development and Lending Fund (MDLF) leads the implementation of the national development programs, and donor funding should be aligned with the national strategic priorities and development programs. These collective efforts are directed to achieve the 2021-2023 Sector Strategy (Prime Minister's Office, 2021) and are governed by national legal and policy frameworks such as the 1997 Local Authorities Law, the National Development Plan of 2021-2023 (Central Elections Commission, 2022).



**Figure 2.** Institutional framework for the local government sector.

Source: adopted with modification from Local Government Sector strategy 2021-2023

### ***Why Local Governance in Palestine Matters?***

Local governments are the first point of contact for Palestinian citizens and are responsible for delivering essential services, including water and electricity supplies, urban planning, and issuing building permits and business licenses.

Local governments present an opening for democratic governance. Palestinian citizens perceive local governments as legitimate based on two main factors: institutional history and elections. Local governments have a position in the Palestinian national collective memory based on their historical role in service delivery and as representative leadership of Palestinian communities before the establishment of the PNA. The leadership of local governments are selected through regular local elections. The last local elections were held over two rounds in 2021 and 2022 and were judged to be open and technically very well executed by international observers. Supporting local governments to be more effective and responsive. The latest local elections took place in March 2022, solely in the West Bank, marking the first such elections since 2006, which encompassed both the West Bank and Gaza (Palestinian Centre for Policy and Survey Research, 2021).

### ***Service Delivery and Institutional Capacity***

LGUs play an important role in local service delivery; however, they vary substantially in the quality, coverage, and number of services they deliver. Palestinian LGUs face fiscal sustainability challenges, the ability to sustainably meet citizen needs, limited local government resources and capabilities, and an inadequate legal framework. These challenges lead to suboptimal service delivery and poor management of resources (United Nations Development

Programme, 2004). On the policy level, a dormant Palestinian Legislative Council (PLC) and irregular elections have undermined accountability and citizen confidence (Ben-Meir, 2009).

Given the pressing socio-economic needs of the Palestinian populace, the PNA must maximise available resources, including social capital, for local development initiatives. These projects should be determined by the consensus reached during community meetings, ensuring that they address the most significant priorities identified by members of Palestinian villages and neighbourhoods (Qawasmeh et al., 2021).

### ***Mapping Local Governance System in Palestine***

In Palestine, local governance is structured around Local Government Units (LGUs) by two laws: the 1996 Local Authorities Elections Law and the 1997 Local Authorities Law. The latter delineates the status, composition, functions, and duties of the LGUs, as well as their relationship with the Palestinian National Authority (PNA). LGUs are categorised as either municipalities or village councils. Both executive and council members are elected directly and hold authority over various aspects such as budget management and personnel. The PNA has classified LGUs into four categories (A, B, C, and Village Councils) based on demographic factors and political considerations. 'A', 'B', and 'C' level LGUs are recognised as municipalities, while village councils (VC) primarily serve populations exceeding 1,000 individuals. 'A' municipalities, which are typically the largest cities, serve as district centres, gubernatorial seats, and economic hubs. Although most municipalities have populations exceeding 5,000 inhabitants, village councils tend to be smaller, although there are exceptions, and administrative classification is not solely determined by population size.

Currently, there are 443 local government units (LGUs), including 157 municipalities and 286 village councils in the West Bank and Gaza (Association of Palestinian Local Authorities, 2023).

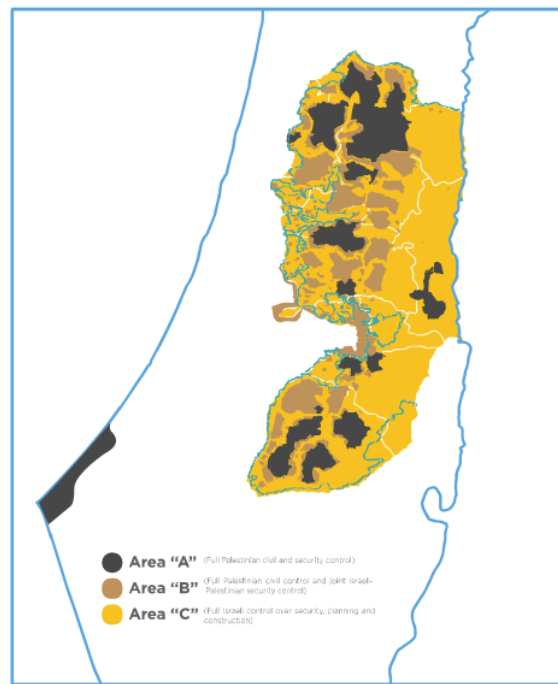
**Table 2.** The classification of LGUs in Palestine - MoLG records.

<b>Classification of local government units</b>	<b>Number</b>	<b>Date of Establishment</b>	<b>of Population</b>
Class A municipality	16	Governorate centres	-----
Class B municipality	39	Before 1994	-----
Class C municipality	102	After 1994	over 15,000
Village councils	286	-----	less than 5,000
<b>TOTAL</b>		443	

The West Bank's administrative fragmentation, coupled with the abundance of Local Government Units (LGUs), presents challenges to local governance. This fragmentation extends beyond the division between the West Bank and Gaza, encompassing further divisions within the West Bank itself into Areas A, B, and C.

The Oslo II Accord of 1995 delineated the administrative division of the Palestinian West Bank into these areas as an interim arrangement, awaiting a final status agreement. The intention of Oslo II was for these divisions to be temporary, with a gradual transfer of full jurisdiction over all three areas to the Palestinian National Authority. However, these divisions persist, with Area

A falling under the administration of the Palestinian National Authority, Area C under Israeli control, and Area B subject to joint governance, as depicted in Figure 3.



**Figure 3.** Map of Areas A, B, and C.

Source: Area "C" Resilience Development Initiative (ARD) project

### ***Legal Framework of the Local Governance in Palestine***

The local governance system lacks a comprehensive law that defines the roles and responsibilities of Local Government Units (LGUs), and there are incomplete sets of by-laws and regulations. This situation continues to obscure the relationship between the state and local entities. Palestine was under Ottoman rule from 1516 to 1917 and subsequently administered by Britain from 1917 to 1948. In 1948, Israel occupied 78 per cent of Palestine, asserting its claim over these captured territories. The only parts of Palestine that remained unoccupied were the West Bank (WB) and Gaza Strip (GS), constituting 21 and 1.3 per cent of Palestine, respectively. Between 1948 and 1967, the West Bank was governed by Jordan, while the Gaza Strip was under Egyptian control (Abuzant, 2011).

The Local Authorities Law of 1997 governs and regulates the functions of Local Government Units (LGUs). The law defines the status, structure, functions, and responsibilities of the LGUs, and their relationship to the PNA. Article 15 of the Local Authorities Law of 1997 establishes local authorities as legal entities with financial independence and delineates their functions and authorities. Thus, even with the creation of the PNA, local laws and policies continue to support the longstanding, independent authority and autonomy of local governments.

Many believe that the 1997 Palestinian Local Authorities Law (LAL) is outdated (World Bank, 2017). Article 15 of LAL assigns LGUs 27 comprehensive functions that crosscut activities of key line ministries, such as health, education, water, and electricity, as you can see in Table 2 below. The functions can be categorised per the following (Muwatin Institute for Democracy and Human Rights, 2014). utilities and infrastructure (roads, water, and electricity), physical

planning, public health, social/cultural, administrative, and licensing of trade and businesses (Abuzant, 2011). However, despite this mandate, in practice, the LGUs' actual responsibilities and authorities are relatively circumscribed, with most decisions requiring the approval of the MoLG.

**Table 3.** Municipal Services according to the Law.

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**Municipal Services according to the 1997 Local Authorities Law**

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1. Planning
  2. Street construction, rehabs, and paving.
  3. Rainwater drainage system
  4. Street names and numbering
  5. Sidewalks
  6. Street lighting
  7. Public transport stands and terminals
  8. Water supply
  9. Electricity supply
  10. Sewer system
  11. Waste water treatment
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**Table 3.** *(Continued)*

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12. Public lavatories
  13. Solid waste collection and disposal
  14. Solid waste treatment
  15. Fruit and vegetable markets
  16. Public parks
  17. Social assistance programs
  18. Sports facilities
  19. Libraries
  20. Museums and culture
  21. Regulation, control and monitoring
  22. Cemeteries
  23. Schools
  24. Health centres
  25. Slaughterhouses
  26. Fire fighting
  27. Transit management (traffic lights, signs, meters)
- 

**Source:** Local Authorities Law of 1997.

There is a lack of legal clarity on the roles and responsibilities at every level, from the PNA to the LGUs. LGUs have variable levels of institutional strengths and weaknesses. The law mandates the same 27 functions for all LGUs, including municipalities and village councils; it does not distinguish between municipalities and village councils in terms of structure, revenue, and expenditure assignments; and it does not differentiate mandatory and optional functions of LGUs (Touqan, 2001). Variability is primarily along the lines of big versus small LGUs (United Nations Development Programme, 2004). In addition, several conflicting laws and bylaws govern the local governance sector, including energy, water, and construction licensing. According to the LAL, LGUs are elected and independent bodies with a large mandate and financial autonomy. In practice, LGUs lack administrative and financial autonomy in managing their daily operations, revenues, and expenditures. The central government controls several aspects of LGUs' daily functions, and ministerial approvals are needed for issues including bylaws, budget, and personnel. The PNA's intergovernmental finance system is very limited and irregular. There are no regular grants or transfers from the PNA to supplement the shortages of LGUs' revenue sources. Unlike other governments, the PNA does not provide conditional or equalisation grants for LGUs to address financial imbalances.

### ***Fiscal Sustainability of the Palestinian Local Government***

Service delivery is ultimately hampered and compounded by the LGU's lack of financial sustainability.<sup>1</sup> Fiscal capacity is a main driver of LGU performance and is identified as one, if not the strongest, driver of LGU performance. The Local Authorities Law of 1997 assigns 27 functional responsibilities to LGUs, but those functional assignments are not matched with appropriate revenue sources. LGUs depend heavily on user fees, and willingness to pay for services is higher than the actual collection of fees, suggesting the need to improve revenue collection for municipal services. These fees finance operating expenditures and critical capital investments. According to the MoLG statistics, Service fees make up 50-70% of the overall revenue, primarily generated by utility services like electricity and water, as well as fees for building permits, solid waste collection, signboards, cemetery services, and more. While property tax represents a significant revenue opportunity for municipalities, not all Local Government Units (LGUs) have established the necessary collection mechanisms. Additionally, given low tax and service fee revenues, LGUs often resort to diverting water and electricity fees to cover operational expenses, contributing to net lending. Finally, the lack of a consistent and institutionalised fiscal transfer process from the central government to LGUs exacerbates the financial instability of LGUs.

Increasing local government tax revenues through decentralisation<sup>2</sup> should be a top policy objective. According to the Palestinian Central Bureau of Statistics PCBS Less than 5 per cent of

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#### <sup>1</sup>**For more, see:**

- Zeemering, E. S. (2021). Sustainability management, strategy and reform in local government. In *Sustainable Public Management* (pp. 141-158). Routledge.
- McDonald, B., & Larson, S. (2020). Implications of the coronavirus on sales tax revenue and local government fiscal health. *Journal of Public and Nonprofit Affairs*, 6(3), 377-400.
- Iriqat, R. A., & Anabtawi, A. N. (2016). GDP and tax revenues-causality relationship in developing countries: Evidence from Palestine. *International Journal of Economics and Finance*, 8(4), 54-62.

#### <sup>2</sup>**For more see:**

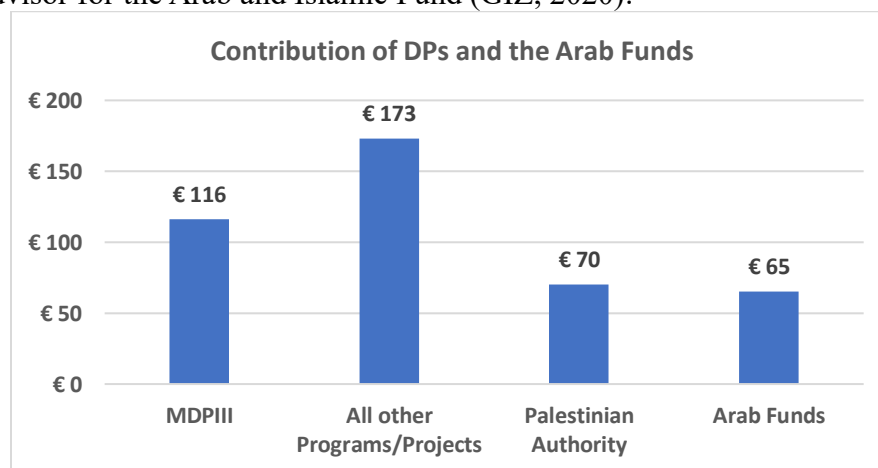
- Jia, J., Ding, S., & Liu, Y. (2020). Decentralization, incentives, and local tax enforcement. *Journal of urban economics*, 115, 103225.
- Dick-Sagoe, C. (2020). Decentralization for improving the provision of public services in developing countries: A critical review. *Cogent Economics & Finance*, 8(1), 1804036.

GDP is generated by LGUs, which is roughly one-third of the level observed in East Asia and one-half of the level observed in Europe. However, the revenue shortage is even more severe than the preceding figure indicates, as roughly half of all municipal revenues are derived from enterprise revenues. This is primarily because Palestinian municipalities provide utility services, including electricity, water, and sewage, which in many countries are provided by public utilities and are not included in municipal budgets (preferred practice).

Palestinian LGUs face fiscal sustainability challenges, the ability to sustainably meet citizen needs, limited local government resources and capabilities, and an inadequate legal framework. These challenges lead to suboptimal service delivery and poor management of resources (UNDP, 2004). On the policy level, a dormant Palestinian Legislative Council (PLC) and irregular elections have undermined accountability and citizen confidence (Ben-Meir, 2009).

### ***The Role of the Donor Community***

The local governance sector is considered a well-funded sector by the donor community. This is seen in the presence of multiple donors in the sector and the vast amount of funds that are pumped into the sector. For example, a donor mapping of the local governance sector that is not publicly available shows that the development partners (DPs) have made a total contribution to the Local governance (LG) sector of € 424 M. This total as presented in Figure 4 represents the contributions made by the DPs to support the sector with a total sum of about € 289 M divided into the contribution to the national municipal development program (MDP) of about € 116M and the contribution to other programs of about €173 M. An additional €135 M of which €65 M contributed by the Arab and Islamic Fund (mainly from: The Arab Fund for Economic and Social Development-Kuwait and The Arab Bank for economic Development in Africa), and a €70 M contributed by the Palestinian Authority (PA). This amount was calculated based on the information provided by the Project Management Unit (PMU) of the Projects Directorate General at the Ministry of Local Government (MoLG). The Arab and Islamic Fund contributions are channelled through the Islamic Development Bank and coordinated by the office of the Prime Minister's Advisor for the Arab and Islamic Fund (GIZ, 2020):



**Figure 4.** Total Contribution for the year 2020.

**Source:** Local Governance Sector Donor Mapping Report

Furthermore, MDLF's Annual Report 2021 shows that the Fund received a total of €183,770,647 in 2021. This figure includes €130,609,490 paid directly in support of the MDLF strategic plan, and €53,161,157 was paid for COVID-19 additional financing. Despite the vast funds that are annually allocated to the sector through MDLF and other funds, the effectiveness of these funds remains constricted and could stand to be significantly improved.

**Table 4.** The funds allocated to the local governance sector in 2020.

Donor	Funds to MDLF	Other Funds	Total Funds
World Bank	€22,807,000	€45,672,000	€68,479,000
Germany	€41,350,000	€24,000,000	€65,350,000
France	€14,000,000	€27,213,000	€41,213,000
Denmark	€22,000,000	€16,663,000	€38,663,000
European Union	€10,000,000	€12,015,306	€22,015,306

**Table 4. (Continued)**

Japan	€0	€20,438,000	€20,438,000
Switzerland	€4,818,000	€7,964,560	€12,782,000
Belgium	€0	€11,770,000	€11,770,000
Netherlands	€1,200,000	€5,075,806	€6,275,806
United Kingdom	€0	€1,200,000	€1,200,000
Total	€116,175,000	€172,581,672	€288,756,672
Donor	Funds to MDLF	Other Funds	Total Funds

## Results and Discussion

### Fiscal Sustainability: The Key Challenges

**Service Delivery:** Palestinian municipalities have almost achieved universal coverage of basic services in water, sanitation, and solid waste management. Nonetheless, the quality and reliability of these services pose challenges for many Palestinian households. For example, the quality of solid waste management is inconsistent, and interventions to improve the timeliness of collection services, cleanliness at collection points, as well as investing in disposal infrastructure and equipment, are in dire need. The West Bank faces various environmental challenges that affect LGUs and communities alike. The Palestinian Environment Quality Authority's National Adaptation Plan highlights the need to bolster recycling and waste reuse, promote water conservation, improve land usage, and myriad other climate-driven improvements directly related to local service delivery. Spatial planning and effective management of limited natural resources are another priority area. West Bank and Gaza will also likely be subject to more extreme weather, including flooding, heatwaves, and droughts, and LGUs are ill-equipped to respond to and bounce back from such shocks and stressors. In addition to these challenges, Palestinian households do not have consistent feedback and complaint mechanisms with their local governments to help improve and respond to service delivery challenges. The majority of LGUs do not have any or limited feedback channels (e.g., citizen service centre, LGU website). Village councils in Area C, which comprises 60 per cent of the West Bank, have distinctive

service delivery and governance challenges. They have limited resources and weak institutional capacities to deliver services.

**Citizen Participation and Government Responsiveness:** Government responsiveness is a pivotal element influencing citizens' engagement and promoting responsible civic involvement, fostering trust in government, and augmenting political participation is Satisfaction with service reliability and responsiveness of Local Government Units (LGUs). Citizens are more inclined to meet their financial obligations promptly when they are content with the reliability of services and the responsiveness of LGUs. Despite the presence of feedback and complaint mechanisms in some LGUs, their utilisation among Palestinians remains low, and satisfaction levels are moderate among those who do utilise them. Merely 16% of Palestinian households have availed themselves of a citizen service centre, municipal website, or LGU feedback system to address service-related issues [24].

### **Israeli Occupation**

The Israeli occupation is the biggest obstacle Palestinian LGUs face since it stands in the way of their functions, development, and progress. The division of the West Bank into three administrative zones, Area "A", Area "B", and Area "C", undermines the sovereignty of the Palestinian National Authority over land. Such division holds back urban planning in rural areas, particularly those located in Area "C". The division of the West Bank into administrative zones has significant implications on the prospects of LGUs' service delivery, such as solid waste management, wastewater treatment, paving of roads, opening of metropolitan roads and national transportation systems, and improving the quality of services such as replacement of worn-out water pipes and power grid, to name a few. The absence of a unified structure or entity that is mandated with metropolitan urban planning only exacerbates these issues.

Another implication of the fragmentation of the West Bank into three administrative zones includes the presence of a large number of local government units compared to the population size. This scatters the available funds and hinders development. During the past decade, attempts at addressing this issue through the amalgamation of various local government units failed due to social factors and the role of the families.

Additionally, Israel continuously targets Palestinian infrastructure, including electricity generators, road networks, telecommunications generators, and water treatment units. This naturally increases the burden on the local governance sector as all of these services fall under its mandate.

There is continuous targeting of the agricultural infrastructure in the West Bank, mainly by settlers under the protection of the occupation forces, through uprooting of trees, diversion of water springs, restriction of access to aquifers, and pollution of crops, to name a few. There is also closure and destruction of roads in these areas under alleged security pretences, whose impacts extend into several dimensions, including both services and local economic development. Moreover, Israeli control over zoning and planning in Area "C", which constitutes 60% of the total area of the West Bank<sup>3</sup>, severely restricts development and improvement of necessary infrastructure to improve the quality of services and prospects for development. This is exacerbated by Israeli restrictions on importing equipment, machinery, and technology, which facilitate more environmentally friendly practices vis-à-vis solid waste management, water

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<sup>3</sup> According to the UNITED NATIONS Office for the Coordination of Humanitarian Affairs occupied Palestinian territory, Over 60 percent of the West Bank is considered Area C, where Israel retains extensive control, including over security, planning and zoning.

treatment and recycling. The below-par level of services and lack of opportunities due to the lack of sovereignty over Area “C” are leading to mass migration from rural areas towards urban centres, which is increasing the burden on municipalities and posing challenges to the infrastructure in cities.

Finally, the lack of sovereignty extends beyond control of the land to include borders and financial resources. This severely constrains the local governance sector and the Palestinian National Authority at the financial level. In this sense, the Israeli government is collecting the clearance revenues and is thereafter transferring them to the Palestinian National Authority. This is particularly problematic as many local councils are supplied with electricity and water by the Israel Electric Corporation and the Israel Water Company, respectively. These councils are meant to collect the cost from residents and then pay the cost to the Israeli companies. However, due to accumulating debt, the Israeli government deducts these amounts from the clearance revenues under the so-called “net lending” item. The absence of mechanisms and equipment to monitor actual transfer and consumption of water and electricity, coupled with a lack of audit on clearance revenues vis-à-vis net lending, increases the burden on the Palestinian National Authority and, consequently, deprives local government units of necessary financial resources. This also exacerbates the tensions and dysfunctional relationship between local government units and the Ministry of Finance.

### **The Palestinian Central Government and the LGUs**

Two primary issues were identified concerning how the Central Government impacts the function of LGUs. The first issue pertains to the lack of coordination among the stakeholders who are involved in the delivery of services that fall under the mandate of LGUs. For instance, LGUs, the Ministry of Health, and the Ministry of National Economy must work together to oversee the operations of establishments that directly serve people, such as the fruit and vegetable markets and the slaughterhouses. The purpose of such cooperation and coordination is to ensure quality and monitor their work. However, a lack of coordination and joint work among the stakeholders is the prevalent norm, which undermines the compliance of the establishments with health standards and the quality of products.

The second issue pertains to LGUs’ lack of access to financial resources, which impacts LGUs’ service delivery capacity. The issue of limited financial resources has multiple facets: voluntary tax compliance and payment of bills, enforcement and collection capability, coverage of local governance in the public budget, the structure of the taxation and fees system, and access of local government units to direct funding from donors.

In terms of voluntary tax compliance, the refusal of citizens to pay taxes, fees, and utility bills can be attributed to several factors. First, the stifling of the Palestinian economy, lack of investment in rural areas, and increasing poverty levels increase the challenges to and decrease the appetite for voluntary tax compliance. Second, the lack of communication and transparency on the part of local government units with citizens regarding the financial situation, coupled with the disfigured citizenship relations between local government units, not only makes citizens unaware of financial commitments on local government units but also uninterested in their financial survival. This naturally exacerbates the financial stability and sustainability of local government units. For example, the inability of local government units to collect electricity bills from citizens is leading to the accumulation of debt on local government units to transmitting companies, which is severely jeopardising the presence of local government units in Gaza.

The implications of limited voluntary tax compliance are exacerbated by the inability of local government units to enforce and collect taxes, fees, and bills. Here, the influence of families, particularly in rural areas, and the unique standing of refugee camps, which are exempt from paying electricity, play a major role. For example, in an extreme case, if the electricity or water debt is accumulating on a certain family in a rural area, and the patriarch of the family is an influential figure in the local government unit council or a senior employee, this complicates the situation of enforcing tax and bill payments. However, the overall approach, particularly in rural areas, regarding payment of the electricity bill is influenced by familial, political party, and election considerations.

Despite having various revenue sources available, municipalities struggle to generate enough funding to cover their expenses. A significant portion of municipal budgets is allocated to operational costs, mainly for salaries, leaving limited resources for capital investments, as illustrated in Table 5. This falls short of international standards for public investment by municipalities. Even municipalities that have historically performed well are now facing challenges in raising sufficient revenue to deliver adequate services and cover their costs. Some essential services, like solid waste management, are considered public goods and are subsidised through alternative revenue channels. Moreover, there is widespread free-rider behaviour and reluctance to pay due to low consumer satisfaction with municipal service provision.

**Table 5.** Revenue sources of local government units, Revenue, Ministry of Local Government.  
March 2009.

Source	Responsibility
<b><i>LGUs' revenues collected by the central government</i></b>	
Property tax	The Ministry of Finance (MoF) evaluates and collects property taxes on behalf of municipalities and transfers 90% of the revenues collected to the municipalities.
Profession and industry fees	MoF collects fees and transfers 90% of the collected revenues.
<b><i>Transfers from the central government</i></b>	
Transportation fees and fines	The Ministry of Transportation (MoT) collects fees for motor vehicle licenses, and traffic violation fees are collected by police; 50% of revenues generated are allocated to municipalities by MoF.
Emergency transfers	The Cabinet might opt to allocate transfers for emergencies.
<b><i>Fees collected by LGUs</i></b>	
Construction permit fees	Municipalities collect fees for construction permits. Village councils collect "commissions" for construction permits.

Public property rents	Local Government Units (LGUs) gather rental fees for the leasing of their properties.
Craft fees	Municipalities gather fees for professional and business licenses.
<b>Table 5. (Continued)</b>	
Signboard fees	Collected by municipalities.
Public market fees	Collected by municipalities.
Other user fees	Municipalities collect fees for the provision of relevant public services (e.g., solid waste collection).
Education tax	Municipalities collect taxes for the restoration and upkeep of schools, as well as for providing school supplies.
<b><i>Utility fees collected by LGUs</i></b>	
Water Services	Certain Local Government Units (LGUs) offer water services by procuring water from the Israeli water supply company and imposing user fees.
Electricity Services	Several Local Government Units (LGUs) offer electricity services by procuring it from the Israeli Electric Company and applying user fees.

The limited financial resources available to local government units are exacerbated by their lack of genuine inclusion in the public budget, and particularly the developmental budget. This lack of coverage in the public budget prevents local government units from having even a small number of employees who are present, including accountants and financial directors, which severely hinders prospects of accountability. The lack of coverage of local governance in the developmental budget (the year 2017 was the only exception) also hinders the ability of local

government units to engage in development and improve service delivery. This is further hindered by the inability of local government units to access direct funding from donors, which goes through the Ministry of Local Governance.

The lack of payment of water and electricity bills by citizens to local government units, and the accumulation of debt on these local government units to Israeli electricity and water providers, is compromising the financial sustainability of both local government units and the Palestinian National Authority. The absence of mechanisms and equipment to monitor actual transfer by Israeli companies and consumption by Palestinian citizens, coupled with a lack of audit by the Ministry of Finance on clearance revenues vis-à-vis net lending, is creating a dysfunctional relationship between local government units and the Ministry of Finance. This translates to the deprivation by the Ministry of Finance of local government units of their financial resources as contained in the law, namely, property tax.

Additionally, the share of local government units from public transportation fees is yet to be identified. This is leading to the lack of transfer by the Ministry of Transport and Communication of these resources to local government units, despite the clear responsibility of the latter for the maintenance and improvement of roads. This directly deprives local government units of vital financial resources.

Furthermore, there is a lack of provisions that identify the fees and taxes for certain services provided by local government units, which could increase their financial resources. This includes the identification of a uniform rate for education tax across the board and for solid waste management. These taxes and fees are being determined by local government units based on their own discretion. Further, the enforcement of the collection of these fees and taxes varies between local government units. This is leading to disparities in the sources of revenue of local government units. On another hand, given the limited financial resources of local government units, these units are using the collected education tax without coordination with the Ministry of Education to use it for something that benefits education, and without returning the tax later to the fund.

Lastly, the absence of determination of fees and rates is further exacerbating disparities between larger and smaller local government units and is giving rise to the exploitation of small merchants by large local government units.

### **Regulatory Factors and Framework**

Another major dimension in the macro environment of the local governance sector in the West Bank and Gaza is the regulatory factors and framework. The applicable local governance law in the West Bank and Gaza is the Local Authorities Law No. (1) of 1997, which was the first law that was enacted by the Palestinian Legislative Council. Despite the recognition of the Palestinian Legislative Council of the importance of the local governance sector, which is seen in setting high ambitions as reflected in the expansive mandate given to them, the overall perception is that regulating a complicated sector with significant potential like the local governance sector requires more cumulative experience and warranted higher capacity at the level of the Palestinian Legislative Council. Experts believe that this law should have been enacted later, as the law has significant gaps pervading it. To date, the law has yet been amended or a new law has not been enacted. Further, the law does not comprehensively regulate the local governance sector, and thus other applicable laws contribute to the regulation of the sector in areas of planning, electricity, education tax, and investment, to name a few.

In the local governance sector, there is an absence of an overall vision among the various stakeholders on the purpose and functions of the local governance sector. Currently, the Local Authorities Law mandates local government units with a total of 27 services without due consideration to the number of the population residing under the local government units and the available financial, technical, and human resources to deliver these services. For example, a small rural local government unit in the north or south of the West Bank has the same responsibilities and services to deliver at a considerably smaller capacity in terms of financial, technical, and human resources, compared to Ramallah Municipality, which is one of the largest and wealthiest municipalities in the West Bank. Furthermore, the Local Authorities Law does not consider other functions of local governance, namely its role in development, both social and economic development. This naturally affects crucial areas such as urban planning, service delivery, local economic development, and tourism, which is exacerbated by the lack of harmonisation between applicable laws, as will be elaborated below.

The impact of the absence of a comprehensive vision for the local governance sector extends to include the presence of conflict between the Local Authorities Law and other laws, at multiple levels. This gives rise to a lack of harmonisation within the entirety of the local governance sector. For example, the Local Authorities Law is in contradiction with the Amended Basic Law of 2003, which fulfils the role of the constitution until a Palestinian constitution is in place. This contradiction pertains to that the Basic Law provides in Article 85 for the decentralisation of the local governance sector through the establishment of local government units as independent legal units. In contrast, the Local Authorities Law does not enable this decentralisation and establishes the relationship between local government units and the central government in a highly centralised manner in terms of planning, financing, dispute resolution, and most importantly, the enactment of the budget of each local government unit. In this sense, local government units are unable to generate income through income-generating projects of their creation or access direct funding through donors. This approach of centralisation contravenes modern standards of decentralisation in local governance.

Furthermore, local government units are intended to come under the umbrella of the governorate. However, neither the Local Authorities Law nor the Governorate Law lays out and explains the relationship between the two sides and their respective roles and responsibilities. Hence, governorates are not playing a role in the development of the local governance sector despite their mandate of acting as an umbrella entity.

As the Local Authorities Law does not regulate all aspects of local governance, other laws are playing a pivotal role in the local governance sector. These laws include electricity, education tax, investment, and planning. However, these laws, which date back to the period of the British Mandate and the Jordanian rule, are outdated and require amendment, and are not harmonised with the Local Authorities Law. For example, the applicable legal framework of the local governance sector includes Law No. 11 of 1954 on Buildings and Land Tax within Municipalities and Local Councils Areas, Law Regulating Cities, Villages and Buildings No. 79 of 1966, and Crafts and Industries Law No. 16 of 1953. In Gaza, Cities Organising Law No. 28 of 1936 continues to play a pivotal role in planning in Gaza. All of these laws are outdated and require reconsideration, amendment, or the enactment of new modern laws that are aligned with modern and international standards. A law regulating the private sector and the local governance sector is understood to be in the pipeline. The review of this law and its implications on the local governance sector is paramount when the law is enacted.

### **Property Tax**

The biggest challenge: The property tax of Palestinian local government units is an obvious source of significant additional revenue, which could substantially increase their fiscal revenue. Approximately twenty per cent of municipalities currently collect property taxes, but Village Councils (VCs) are not required to do so. In most countries, the revenue collected from property tax is modest: According to the OECD, an average yield of 2,2% GDP (Gross Domestic Product) in industrialised countries and 0,6% in developing countries. In general, richer countries make more use of property taxes than poorer countries. Currently, the Ministry of Finance (MoF) continues to collect property tax on behalf of LGUs. This revenue continues to be partially or fully withheld by MoF to settle accrued municipal debts, which creates an inefficient method of municipal financing and limits the effective management of municipal services.

Since the establishment of the Palestinian National Authority (PNA), no clear and regular mechanism for transferring property taxes to local governments has been designed. This persisted until those transfers came to a halt after the second Intifada in 2000. Thus, these inefficient financial settlement practices between LGUs and MoF impair LGUs' ability to cover their costs.

### ***Central Tax Revenue Allocation to Local Governments***

Central government conventionally has access and control over the major sources of national income, such as income taxes, import duties, VAT, transport tax, etc., and it is these sources of national revenues that are expected to be transferred in part to support the budgets of local government. However, most of these taxes are presently collected by the centre; those which are supposed to be transferred remain in central government accounts (notably property tax).

### ***Summary of the Results***

This study revealed that the primary sources of pressure on the fiscal sustainability of Palestinian LGUs include limited resources, weak legal requirements, and political decentralisation. LGUs suffer from weak and unpredictable financial positions because there are not many opportunities for the LGUs to generate their revenues, and most of their revenues come from the central government grants. On this account, policy research supports the [4] findings that blamed weak institutional capacity and poor local financial resources for impeding sustainable service provision. This paper highlights how fiscal federalism theories posit that the LGUs may enhance service delivery and resource management through increased fiscal freedom, but this is not possible due to government centralisation in the Palestinian context, as well as the constraints placed by the Israeli authorities, as depicted in Shaheen 2009.

This shows that the LGUs' fiscal instability influences the availability of essential services in the context of the study area. Lack of funds deprives the government of rehabilitating those infrastructures and regularly availing of social services such as water supply and waste removal. The study found that according to the Local Authorities Law of 1997, there are 27 different services to be administered by LGUs; however, they lack the requisite financial means for efficient delivery of the services, as pointed out by (Muwatin Institute for Democracy and Human Rights, 2014). The same paradox is also observed in various difficulties faced in areas under administrative fragmentation. The accessibility of some services in areas under administrative fragmentation, particularly Zone C, which falls under Israeli control, hampers capacities in delivering services (Palestinian Academic Society for the Study of International Affairs, 2022). Fiscal sustainability improvements can be achieved from the perspectives of

decentralising local revenue sources and strengthening collection mechanisms. The PCBS data also revealed that LGUs' contribution to GDP is relatively small, reflecting the problem of low local tax mobilisation. This paper acknowledges the proposal to extend participation and accountability in governance to improve people's trust in voluntary compliance with taxation to support municipal services (World Bank, 2017).

To enhance the capacity of LGUs to realise the SDGs, there is a need to reform the governance structures and the framework in the country. In this study, the authors make a point on how the current Local Authorities Law of 1997 restricts the functional autonomy of the LGUs to enforce the capacity to respond to the objectives of the SDGs. This aligns with the review that used the Palestinian government modernisation literature to show that enhancing regulatory requirements may help close the gap between requisite legal structures and the growing requirements of local governance to support sustainable and inclusive development in Palestine (Muwatin Institute for Democracy and Human Rights, 2014).

### ***Conclusion***

In summary, Palestinian local government units (LGUs) grapple with substantial challenges in resource management and service delivery, highlighting the urgent need to foster sustainable development for the betterment of Palestinian communities.

Moreover, there's a notable oversight regarding the occupation's impact on hindering local governance sector development. Additionally, there lack of a cohesive approach among donors regarding whether to prioritise direct support for LGUs or engage with the central government on overarching issues affecting local governance.

Continued collaboration with the central government regarding issues affecting local governance is increasingly ineffective due to the lack of political will from the Palestinian government, especially the Ministry of Finance, to implement reforms.

Regarding the institutional and legislative framework, current laws fail to enforce good governance standards among local government units. For instance, transparency requirements are lacking, exemplified by the absence of a freedom of information law. Additionally, the Public Budget Law No. 7 of 1998 doesn't mandate the publication of citizen budget and financial reports, contradicting international guidelines. The absence of a Palestinian Legislative Council further exacerbates the gap in establishing an adequate regulatory framework, compounded by insufficient efforts to hold national elections.

Insufficient attention has been given to amending the Local Authorities Law to acknowledge the discrepancies between urban and rural local government units. Adjustments to mandates and responsibilities based on factors such as urban or rural setting, population size, and financial resources are necessary.

The small size of numerous local governments hampers their capacity to deliver comprehensive services efficiently. The formation of Joint Service Councils, where smaller local governments collaborate, can enhance their capability to provide devolved services effectively.

Reforming the legal framework is imperative because it grants the central government extensive formal control over local governments, despite their minimal reliance on central government support for revenue generation and service delivery. The current framework, primarily based on the Law on Local Authorities of 1997, endows significant authority to the central government, particularly the Ministry of Local Government (MoLG), serving as the regulatory body for the

sector. This includes the approval of various activities such as planning, budgeting, and revenue generation. Local governments have limited autonomy in setting tax and service charge rates, as all such fees must receive approval from the MoLG. Moreover, there is no provision mandating local governments to set user fees at levels sufficient to cover service costs or ensure local government solvency.

The literature on fiscal decentralisation in transitional countries offers valuable insights applicable to addressing policy questions in the West Bank and Gaza, including expenditure allocation, tax assignments, central government transfers, tax sharing, and equalisation principles.

While some fiscal needs of Local Government Units (LGUs) are being addressed, donor involvement should prioritise areas lacking sufficient capacity building. Efforts to develop accounting, budgeting, and project appraisal tools at the LGU level are crucial for enhancing governance skills.

However, some donors fail to acknowledge the significant impact of occupation on local governance development, resulting in limited engagement on related issues. There's a lack of initiatives and policy dialogue to align donor actions with the foundational implications associated with occupation.

What's lacking are community assessments of service needs and willingness-to-pay, along with mechanisms for organising these needs into actionable plans and representing them in policy arenas, particularly to the Ministry of Local Government. Additionally, there's a need for the central government to embrace enhanced local decision-making autonomy regarding investment programs, service charges, and taxes.

### **Limitations**

Some of the limitations of the study on the fiscal sustainability of Palestinian LGUs included the specification of the purpose and objectives of the study, the theoretical underpinning of the concept of fiscal sustainability, and the actual analyses utilised by LGUs. Firstly, the objective of the study was to identify the issues and potential for fiscal sustainability in the LGUs. Nevertheless, the scope was narrowly oriented to the financial issues that could be solved without much regard to other related factors, and the socio-political effects of governance at the local level. Such a limitation may somewhat limit the generalizability of the results, especially in a situation where fiscal issues cut across politics, especially during the occupation. Although the study provided important findings regarding fiscal constraints, this exclusion of other factors, such as governance factors and the relation with the local community, hampers a comprehensive assessment of the local government's sustainability.

From a theoretical perspective, the study was mainly anchored on fiscal federalism and governance theories. Although these theories help examine financial decentralisation and administrative autonomy, the Palestinian context requires conflict and state in the making of theories. These other theories might have given another dimension to the financial unsustainability problem of the LGUs. Moreover, the theoretical perspective explored in this study failed to properly address the impact of external political pressures, including the impact of the Israeli occupation, on influencing the economic and administrative capacities of LGUs. Perhaps incorporating extra theory into the research might make it even more meaningful in terms of the outcomes.

The last limitation involved in the sample chosen for the study has also contributed to the findings of the study. The study mainly used documentary data in the form of secondary data obtained from sources like the Local Authorities Law enacted in the year 1997, the United Nations, Palestinian Central Bureau of Statistics, among others. However, these sources serve as primary instruments for gaining the initial understanding of the evaluated topics; the absence of primary research involving interviews with the LGUs' administration or residents restrains the research's empirical foundation. The use of secondary data could have brought in bias resulting from the goals and scopes of the sources used, thus overlooking the first-line views of the fiscal problems in the LGUs. The sample, therefore, needs to be more diverse so that the study incorporates qualitative data from stakeholders within the local area.

### **Implications**

Using the findings of this research, there are theoretical and practical implications for studying and enhancing the fiscal sustainability of Palestinian LGUs. Theoretically, this investigation enriches the debate on the reality of fiscal federalism in contexts characterised by political division and political occupation, in which a competing political power system hampers the fiscal sovereignty necessary for the local administration. This descriptive analysis situates the concept of fiscal federalism in this unstable environment, contrary to theories that only require political stability and regulatory exclusivity in enhancing fiscal decentralisation. In more detail, the improvement of fiscal sustainability for the LGUs means that the legal basis governing the LGUs must be brought into the 21st century, and the law that had limited the capacity of the LGUs to generate and manage their resources is the Local Authorities Law of 1997. The donor community also has an important role to play here, as well-coordinated interventions that are compatible with local objectives could help strengthen the financial status and delivery of services of the LGUs, where fragmented administrative control of resources is likely to have affected the quality of services delivered.

### **Recommendations**

To overcome the limitations noted, and to ensure that the implications of the study are fully realized, the following recommendations are recommended to future studies and other LGUs' stakeholders as follows: Future research studies should also employ the collection of Primary data using questionnaires/surveys as well as interviews to obtain averages from LGU officials and ordinary citizens to balance this type of Secondary Data analysis. Furthermore, analysing conflict and state-building theories side by side would provide a denser understanding of how fiscal policies should be reconstructed according to the specific conditions of Palestine. For policy formulation and International Support, it is important to change the provision of the Local Authorities Law of 1997, which provides LGUs with wider powers to generate revenue and powers to establish income-generating activities without seeking the consent of the central government. Furthermore, donors should move away from the preoccupation with one-off funding of capacity development interventions that fortify the LGU's governance structures in areas such as finance and public participation. These findings underscore the need for a policy dialogue to address the numerous financial autonomy questions and the consequent dependency on locally unstable central government transfers among the donors, the Palestinian central government, and LGUs to enhance sustainable governance in the Palestinian communities.

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Supervision of Dr. Nur Ajrun Khalid (NAK) was considered; the research framework was guided by him, and the review and editing process was also done by him. She has also made valuable contributions, such as a critical appraisal of the analytical framework and ensuring academic rigour of the study. Neither of the authors had a role in writing the paper and has approved the final version of the paper.

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