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## Accountability and sovereignty: Financial controls in the Palestine-Israel Indigenous-settler relationship

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### ABSTRACT

This paper examines the intricate dynamics of accountability within the context of historical and political power imbalances in the Palestine-Israel relationship. It explores the paradoxical nature of accountability in settler-colonial contexts, focusing on why accountability mechanisms frequently fail to serve Indigenous populations. Using empirical illustrations of revenue-sharing mechanisms, the study reveals how the settler state—Israel—exerts control over tax revenues accrued to the Palestinian Authority (PA), arbitrarily deducting expenses without transparency or oversight. This lack of transparency leaves the PA uninformed about actual revenue figures and unable to scrutinise deductions, exacerbating power imbalances, weakening internal accountability mechanisms, and increasing vulnerability to corruption. The paper contributes to the growing body of research on accountability practices affecting Indigenous populations by examining their intersection with settler colonialism. It highlights how settler states prioritise their sovereignty to undermine accountability structures and marginalise Indigenous governance. Drawing on concepts such as “settler sovereignty” and “primitive accumulation,” the paper advances the literature on accounting’s role in dispossession, disempowerment, and systemic oppression. Furthermore, it underscores the pivotal role of financial control as a tool of settler-colonial domination, offering valuable insights into the broader implications of accountability within such frameworks.

### 1. Introduction

This paper is inspired by the special issue call for research that is sensitive to the lived experiences in the Global South. Our focus on Palestine is particularly relevant. We draw on settler colonial studies to contribute to the emerging literature on accounting and accountability mechanisms in Indigenous-settler contexts. Empirically, we explore revenue-sharing mechanisms between Palestine and Israel. An essential function of an accountability mechanism is its ability to hold concerned parties accountable for their activities. It is well established in the literature that the excessive power of one party may render accountability mechanisms ineffective, especially when the power dynamics are skewed (Buanaputra & Uddin, 2023). This paper examines this accountability relationship in the context of power imbalances rooted in the Indigenous-settler dynamic.

Several studies have explored the interrelationship between Indigenous peoples and settlers in accounting literature (Scobie et al., 2024; Scobie et al., 2023; Fukofuka et al., 2023; Scobie, Norris and Willson, 2024; Willson, and Scobie, 2024; Buhr, 2011; Bujaki et al.,

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2022; Greer & Neu, 2009; Gallhofer et al., 2000; Jayasinghe & Thomas, 2009). A central theme in this research is that accountability mechanisms have rarely empowered or benefited marginalised or Indigenous communities (Jacobs, 2000). Theoretical perspectives such as Foucault's concepts of governmentality and power (Neu, 2000a, 2000b) and Hopwood's (1990) concepts of accountability have been employed, along with cultural and accountability theories (Chew & Greer, 1997; Gibson, 2000; Greer & Patel, 2000), to explain the invisibility of accountability for Indigenous peoples. To advance this argument, we aim to explain why accountability by the powerful (settlers) to the Indigenous (marginalised) is inherently counterintuitive. Drawing on settler colonial studies, we argue that the inherent features of settler colonialism prevent accountability mechanisms from functioning according to stated intentions. Indeed, settler-colonial studies scholars would argue they are functioning exactly as intended: financial controls enhance settler sovereignty while diminishing Indigenous sovereignty.

Empirically, the relationship between Palestine and Israel provides a powerful opportunity to study a settler-colonial relationship and its associated accountability mechanisms. Characterising Israel as a settler state and the Palestinian Authority as an Indigenous government is not novel; settler studies have often used the Palestine-Israel relationship as an example of Indigenous-settler dynamics (Veracini, 2010; Wolfe, 2006; Wolfe, 2012; Alshurafa and Kamla, 2024). The settler-colonial framing of the Palestine-Israel relationship<sup>1</sup> is rooted in political Zionism, which uses classic settler-colonial tactics (Andrews, 2021; Butler, 2012; Lloyd, 2012). Scholars argued that Israel employed strategies to deprive Palestinians of sovereignty over land and resources in historic Palestine and restricted their cultural and identity expression (Andrews, 2021; Butler, 2012; Lloyd, 2012; Molavi, 2013; Pappé, 2007; Farsakh, 2008; Tilley, 2012). The events of and following October 7, 2023, underscore the violent dynamics inherent in settler-colonial relationships.<sup>2</sup>

The paper contributes to the growing body of research on accountability practices affecting Indigenous populations by examining their intersection with settler colonialism. Firstly, it emphasises the need for Indigenous accounting literature to engage with settler colonial studies. Using examples such as Israel's tax practices, it demonstrates how settler states prioritise settler sovereignty, thereby undermining accountability structures and marginalising Indigenous governance. Secondly, it advances the literature on accounting and its implications for dispossession, disempowerment, and genocide, drawing on settler colonial studies (Veracini, 2010, 2011, 2014) and concepts such as "settler sovereignty" to analyse the dynamics between settler states and Indigenous self-government. Thirdly, the paper contributes to settler colonial studies by highlighting the role of financial control in the dispossession of Indigenous lands and labour, aligning with Glen Coulthard's conceptualisation of primitive accumulation.

The paper is organised into several sections. First, we discuss the literature on accountability practices impacting Indigenous peoples. Next, we describe the research methods used. This is followed by a section on the contextual background and three examples of accounting and accountability mechanisms in revenue sharing. In the discussion section, we link these examples to the settler colonial project. Finally, the paper concludes.

## 2. Accountability and settler colonialism

Over the past two decades, a growing body of literature links accounting and accountability with Indigenous nations as ethnic minorities in various contexts, including Canada, the USA, Australia, and New Zealand, and British imperialism in Fiji, Mexico, Papua New Guinea, and the Kiribati Islands. However, nearly half of this literature focuses on Australia and New Zealand (Bujaki et al., 2022). Settler colonies in regions such as South America, Tibet, West Papua, Kurdistan, and Palestine remain underexplored in the literature. This may be because historical settler colonies, such as those in the CANZUS group (Canada, Australia, New Zealand, and the United States)—described by Veracini (2013) as "successful settler colonies"—tend to invite less controversy and backlash compared to the ongoing, violent settler colonial projects in Tibet, West Papua, Palestine, and Kurdistan.

Four special issues in accounting journals have been published in this area. Broadly, these studies conclude that accounting and accountability frameworks tend to operate against the Indigenous population (Buhr, 2011; Bujaki et al., 2022; Fukofuka et al., 2023; Greer & Neu, 2009; Rkein & Velayutham, 2018; Buhr, 2012; Anisette & Neu, 2004; Sauerbronn et al., 2024). For instance, Greer and Patel (2000) examine Australian accounting systems from a cultural minority perspective, while McNicholas et al. (2004) explore the marginalisation of Māori women in New Zealand's accounting profession. Gibson (2000) shows how modern accounting terms economically empower some but exclude older Indigenous members from decision-making. Additionally, accountability rhetoric has imposed stricter standards on Aboriginal organisations, limiting their resources and perpetuating disempowerment. Miley and Read (2018) reveal 75 years of financial fraud against Indigenous Australians, and Chew and Greer (1997) highlight conflicts between Western financial systems and Aboriginal culture. Jacobs (2000) finds that New Zealand's public sector accountability mechanisms failed to adequately provide "accountability for Māori," focusing instead on "accountability to Māori."

Some accounting studies demonstrate how accounting and accountability frameworks enhance settlers' power, enabling dispossession, colonialism, and genocide. Neu (2000a, 2000b) and Neu and Graham (2004) trace the linkage between accounting techniques and Canadian government practices, highlighting the roles of accounting in colonialism and the repression of Indigenous peoples. Scobie et al. (2024), drawing on three distinct cases from British Columbia, Canada, Aotearoa/New Zealand, and Bua, Fiji, argue that

<sup>1</sup> The colonial label for the Palestine-Israel relationship has been challenged by political commentators, who cite a biblical and deep historical connection of Jewish people to Palestine (Gold, 2011). However, settler colonial scholars have responded robustly to these arguments (see Lloyd, 2012).

<sup>2</sup> The United Nations Human Rights Office reported that nearly 70% of verified fatalities over a six-month period were women and children, with children comprising 44% and women 26% of the victims. Palestinian health authorities recorded 43,000 deaths during the 13-month conflict, supporting the assertion that a large proportion of those killed were women and children (Farge, 2024).

accounting practices operate at the forefront of primitive accumulation (Coulthard, 2014; Coulthard & Simpson, 2016; Simpson, 2016).

Scobie et al. (2020) focus on what accountability frameworks might work for Indigenous populations. They explore “grounded accountability” within NGOs in Aotearoa/New Zealand through ethnographic research on the Ngāi Tahu group and Te Rūnanga Group. Grounded accountability is rooted “in kinship, place, and intergenerationally” (Scobie et al., 2020, p.3). The Māori definition of self-determination is “the advancement of Ngāi Tahu people economically, politically, and socially” (Scobie et al., 2020, p.3). This concept posits that the genealogical relationships, or ‘whakapapa,’ can empower Indigenous communities, contributing to self-determination by encompassing relationships among people, ancestors, descendants, land, and resources. Scobie et al. (2023) also highlight the importance of Indigenous self-determination and the role of the taxation system in enhancing Indigenous sovereignty. This study demonstrates how the settler state (the government of New Zealand) generates revenue without equitable shares to Indigenous peoples. Moreover, Scobie, Norris and Willson (2024) extended accountability concept in Ngai Tahu context to inter-generational accountability, incorporating accountability to future generations. Willson and Scobie (2024:35) proposed tax governance models to embed Māori authority and perspectives into New Zealand’s fiscal structures, thereby enhancing fiscal accountability to *Te Tiriti o Waitangi*.

While other settler colonial studies, though not focused on accounting and accountability frameworks, demonstrate how fiscal mechanisms controlled by the settler state impact Indigenous populations. For example, Pasternak (2016) investigates fiscal mechanisms between the Indigenous population and the Canadian government within the Attawapiskat First Nation. This study highlights how the Canadian state sought to undermine Chief Theresa Spence’s demands for recognizing Indigenous community treaties and rights. The Canadian state’s sovereignty efforts involved eliminating Indigenous life through discourses of accountability, transparency, and dependency while controlling most investments and access to Indigenous land and resources, such as the multi-million-dollar diamond mines. This resistance to funding deficits in Indigenous communities often results in ‘fiscal death,’ characterized by exposure to hunger and diseases, exacerbated by persistent austerity and underfunding (Pasternak, 2016). The study also describes how the Canadian government, under Stephen Harper, obscured the “fiscal death” of Indigenous communities through third-party management.

Building on both settler colonial and accountability studies, we aim to further deepen the debate on accountability for Indigenous peoples. These studies demonstrate the power imbalance between settlers and Indigenous peoples. As we will explain later, settler colonialism as a structure, rather than an event, illuminates how these structural conditions render settlers inherently unaccountable to Indigenous populations. This paper argues that settler colonial conditions, specifically the sovereignty of settlers over Indigenous sovereignty, play a significant role in rendering any accountability mechanisms towards Indigenous populations ineffective. The framework of settler colonialism is explored below.

## 2.1. Settler colonialism

According to George Balandier, the colonial condition is characterised by the domination of a foreign minority, which acts in the name of racial and cultural superiority and imposes itself on an Indigenous population that is numerically superior but materially inferior (Balandier, 1951; Veracini, 2010). This colonial system serves the demands of exploitation and reinforces the distinction between colony and metropole, positioning the colonised as permanently subordinate. Settler colonialism is a “specific mode of domination in which a community of exogenous settlers permanently displaces to a new locale, eliminates or displaces Indigenous populations and sovereignties, and constitutes an autonomous political body” (Veracini, 2010, p. 16). Researchers have used post-colonial theory to understand the historical-material legacy of colonialism. However, it has been criticised for not carefully addressing the politics of location and obscuring different modes of domination and mixing collective identities.

The emergence of settler colonialism as a separate field of inquiry can be traced back to the work of anthropologist Denoon (1979), who opposes the perception of determinism in exploring the history of settler societies. However, it was only with the publication of Patrick Wolfe’s book *Nation and Miscegenation* in 1994 that the field truly emerged. Wolfe’s theory is distinct from colonisation studies as it targets phenomena that colonial and postcolonial studies fail to address (Wolfe, 1994). He argues that the primary objective of the settler-colonial project is land, which involves displacing Indigenous nations or replacing them, with no interest in the surplus value produced by mixed labour.

Glen Coulthard (2014) updates Marx’s concept of primitive accumulation for a settler colonial context, focusing on the dispossession of Indigenous peoples’ space (land/capital) and time (labour-exploitation) to examine the settler colonial relation on its own terms. Coulthard (2014) writes, “Although primitive accumulation no longer appears to require the openly violent dispossession of Indigenous communities and their entire land and resource base, it does demand that both remain open for exploitation and capitalist development” (Coulthard, 2014, p. 77). Nevertheless, as events since 1967 have shown, violence still remains a tool of settler colonialists. Whether overt or covert, the ends are effectively the same: access to Indigenous lands for state formation, settlement, and capitalist development (Coulthard, 2014, p. 125). Like other settler colonial scholars, Coulthard argues that settler colonialism is a structure, not an event, aimed at dispossessing Indigenous peoples of their lands, lives, and self-governing authority. This perspective challenges the ongoing domination, dispossession, and reconciliation politics inherent in settler colonialism.

Morgensen (2011) expands Patrick Wolfe’s genealogy of settler colonialism as a biopolitical form. He argued that settler colonialism should be understood within various contemporary formations, including global capitalism, international governance, liberal modernity, and European colonisation. In particular, we aim to understand the settler-colonial situation in Palestine and Israel through the concept of settler sovereignty, which is supported by metropolitan sovereignty and a rejection of Indigenous sovereignty. Veracini (2010, p. 16) suggests that settler-colonial situations construct a system of relationships comprising three different agencies: the settler

coloniser, the Indigenous colonised, and various differently categorised exogenous alterities.

Settler collectives are the founders of political order and carry their inherent sovereignty across space to settle and nestle. He also adds that “settler colonialism is about domesticating; population economy is used here to refer to recurring settler anxieties pertaining to the need to biopolitically manage their respective domestic domains. Settlers resent imperial interference; their capacity to manage the population economy of a settler locale can be identified as one crucial marker of settler substantive sovereignty” (Veracini, 2010, p. 16).

Veracini articulates the relationship between settler collectives, Indigenous nations, and metropole (external sovereigns) in his works. He argues that Indigenous nations rely on external sovereigns to demand more accountability from the settler collectives. He states, “In this context, Indigenous and subaltern exogenous others appeal to European sovereign to articulate grievances emanating from settler abuse; the metropolitan agency interposes its sovereignty between settler and Indigenous or subaltern exogenous communities (establishing ‘protectorates’ of Aboriginals, for example) and settlers insist on their autonomous capacity to control Indigenous policy” (Veracini, 2010, p. 16). In our case, we demonstrate how the EU, the USA (External or Imperial sovereigns) and representatives of external sovereigns such as multilateral agencies intervene to rein down on settler (Israel)’s abuse of power.

This understanding of sovereignty stems from the regenerative nature of settler-colonial settings and the comprehension of the settler collective, with a strong emphasis on sovereign capacities. Additionally, settlers rely on shifts in landscapes, territorial tenure, and the architecture of settlements. Examining the Palestinian-Israeli conflict as a settler colonialist case study has wide-ranging implications for understanding the accountability mechanisms within such situations.

### 3. Research methods

The study adopts a qualitative field design. Our case study setting was the occupied Palestinian territories (West Bank and Gaza). Data were collected through face-to-face semi-structured interviews and document analysis well before the ongoing violent deaths and destructions in the West Bank and Gaza that began shortly after October 7, 2024. The research site was selected for several reasons: first, it represents a modern account of the settler world. It can better understand the accountability relationship between settler colonial (powerful) and Indigenous government (marginalised). Second, it offered full access and allowed an Indigenous researcher to study Indigenous issues. Third, the Zionism movement established the settler state (Israel) in Palestine and has a long-standing history and prevalent contribution to settler colonial studies (Salamanca et al., 2012). As Wolfe (2012, p. 137) states:

“The Zionist case enables us to see some general features of settler-colonialism with enhanced clarity. This is particularly so because, in the annals of settler-colonialism, Zionism presents an unparalleled example of deliberate, explicit planning. No campaign of territorial dispossession was ever waged more thoughtfully. Methodologically, this characteristic makes Zionism a particularly revealing archive for research into the logic of settler colonialism.”

A critical source of data was documentation. This includes two historical peace agreements Oslo I and Oslo II. Oslo I (Declaration of Principles on Interim Self-Government Arrangements) was signed in 1993, declaring the Palestinian Authority as a semi-self-government authority representing the Palestinians with its officially elected president, Yasser Arafat (Oslo I, 1993). Oslo II (Israeli-Palestinian Interim Agreement on the West Bank and the Gaza Strip) signed in 1995 and attached to it was the economic relations protocol (known as the Paris protocol signed in 1994). Moreover, our research setting has attracted international donors’ intervention over the last three decades. Many international donors published reports on economic development and public financial management post-peace agreements. These reports were used as a primary source of data, such as by the World Bank, IMF and UN Agencies (particularly the UNCTAD). In addition, we also read reports published by the Palestinian Authorities, particularly The Ministry of Finance, the Ministry of Health, and the State Audit and Administrative Control Department Bureau (SAAB – audit department of the Palestinian Authority).

The interviews were conducted in three rounds over three specific years (2015, 2017, 2019). The first round of interviews was conducted in the Ministry of Finance in 2015. The Second round was conducted in three government units: the Ministry of Finance and Planning (PMOF), the Ministry of Health (MOH), and the State Audit and Administrative Control Department Bureau (audit department). Fieldwork took place in the West Bank, specifically in two local cities, Ramallah (where the Ministry of Finance is located) and Nablus (where the MOH is located). The third round of interviews was conducted online in 2019 with the Ministry of finance. Before the interviews, the researcher explained the research objectives and the anonymity of the interviewees. The interviewees were selected based on their functions in central government, their willingness to participate, and the number of years in service.

The first round of interviews was very broad; it gave the researchers a general understanding of how the public sector operates and the mechanisms between the settler state and Indigenous self-government. The second round of interviews was more focused, reflected the theoretical underpinning, and unlocked deeper themes identified from the first round. The third round of interviews was for further explanation and clarification on some of the data acquired in the second round of interviews. To conduct the interviews, The first author (Indigenous researcher) had to navigate between Ramallah and Nablus, passing through the regular Israeli militarised checkpoints of Huwwara and Za`tara, named after nearby Palestinian villages.

These crossings were far from simple; they were fraught with uncertainty and risk. Relying on information from local villagers about road closures and checkpoint operations was essential. This daily reality reflects the severe restrictions on movement imposed on Palestinians in the West Bank, denying them their right to free movement. The military checkpoints themselves symbolise a form of ‘third place,’ a liminal site where the dynamics between coloniser and colonised are starkly evident (Prasad, 2014:235). The first author reflects:

“I could distinguish the two checkpoints by their surveillance architecture and their permanent presence. The roads leading to hilltop settler settlements, where clashes between settlers and Indigenous Palestinians often occur, are also noticeable. Upon passing through these militarised checkpoints, signs indicate entry into Area A, designated as dangerous for Israeli settlers. I frequently faced orders to disembark from my vehicle for credential checks, belongings searches, or to wait near cement walls while other Palestinians were processed. During these moments, I observed elderly individuals and pregnant women standing in the sun near the cement barriers, gazing at the ground or sky, awaiting clearance. Meanwhile, armed soldiers were monitored from elevated cement surveillance structures. Sometimes, these waits lasted for hours. Over time, my fear of crossing these checkpoints diminished, replaced by enduring feelings of humiliation and domination. My greatest concern was the possibility of misunderstanding soldiers’ commands if they did not speak Arabic, potentially risking harm for failing to comply with orders regarding my belongings or positioning on the road.”

This narrative poignantly captures the lived experience of navigating through these militarised checkpoints, illustrating the profound impact of occupation on everyday life and human dignity. Given the above struggles, we have still managed to conduct 30 semi-structured interviews. They were conducted with open-ended questions to increase the depth of the data. Interviewees’ profiles included accountants, budget managers, state auditors, retired accountants, and human resource employees from three main Palestinian government entities. Interviews lasted 1–2 h; most were audio-recorded when permission was granted. The interviews covered several themes: clearance revenues, the Maqasa<sup>3</sup> session between the settler state and Indigenous government, the joint committee, the digital system, bill verifications, medical referrals, Area C and the deductions schedule.

All interviews were in the native language (Arabic) to build an authentic Indigenous account, and the transcripts of the interviews were translated into English by the first author. The researchers have built a database in NVIVO 11 to analyse the interviews and the reports using the theoretical codes. At the first stage, all relevant outputs from interviews, documentation and observations were noted, which were later organised under a particular theme (code). In this analysis, we constantly reworked our coding scheme/thematic analysis to capture data nuances and theorise the accountability relationship. After much discussion, we agreed on three key themes to articulate accountability in action: untraceable deductions, digitisation of invoices and revenue transfers. We then reflected on these actions with the concept of settler sovereignty and its impact on accountability to the Indigenous population.

In terms of validity and reliability, we have reviewed the two sets of evidence (documentation analysis and semi-structured interviews) for consistency to increase the research credibility, thus, eliminating a single source and researcher’s bias. The researchers approached the interviewees again for any inconsistencies to improve the reliability of the data. Internal validation was achieved by comparing theoretical constructs of settler colonialism and the empirical data generated from the research.

#### 4. Accounting and accountability mechanisms in a settler-colonial context

By 1967, Israel took control of historic Palestine. The occupied territories (West Bank and Gaza) witnessed continuous punitive actions by Israel against the Palestinian people, including detaining Palestinian individuals and demolishing Palestinian homes. Additionally, freedom of movement was restricted, permits were required for regular daily activities such as study or trade, confiscations occurred, and road closures, known as ‘curfews,’ were imposed (Pappe, 2017, p.169). The first decade of Israel’s occupation of the West Bank saw the establishment of 32 settlements, primarily in the Jordan Valley and around Jerusalem. In 1987, Israel imposed high taxes, primarily income tax, which was ‘militarised.’ All revenues accumulated in the Israeli treasury using proclamations and military orders (UNCTAD, 1987; 1991). During this period, the expansion of settler settlements in the West Bank and Gaza accelerated, leading to noticeable segregation of Indigenous Palestinian communities, and Israel invested in infrastructures that served the settlements. 262 settlements had been established, dividing the Palestinian communities by the end of 1989 (UNCTAD, 1987, 1991). These settlements not only take away land and divide communities but also consume resources from the surrounding areas. According to Coulthard (2014), this strategy was intended to dispossess Indigenous peoples not only of their lands but also of their lives.

The economic living conditions for Indigenous Palestinians deteriorated, directly related to the imposition of higher taxes as a tool of punishment for any resistance. Revenues accumulated in the Israeli treasury, and expenditures for Indigenous services declined (UNCTAD, 1987, 1991). Similarly, Pasternak (2016) refers to ‘fiscal death,’ characterised by exposure to hunger and diseases, exacerbated by persistent austerity and underfunding of Indigenous communities (Pasternak, 2016) by the Canadian government. The deteriorating situation led to the emergence of the Palestinian uprising, ‘Intifada,’ against Israel, which began in 1987 and lasted for six years. This was followed by the signing of the Oslo I Accord in 1993.

The Oslo I accord established the Palestinian Authority as a semi-autonomous governing body representing Palestinians, with Yasser Arafat as its elected president. Subsequently, the Oslo II Accord was signed in 1995. The peace agreements (Oslo I and Oslo II) delineated the transfer of some responsibilities from Israeli military rule to the Palestinians. This included areas such as direct taxation, education, social welfare, tourism, and health, which are the primary focus of this paper (Oslo I, 1993; Oslo II, 1995). What these two agreements did not include were Palestinian refugees, Israeli settlements, borders, and freedom of trade and investment (Oslo I, Article V, 1993). In the case of sovereignty, settler colonial studies demonstrated jurisdiction issues are most significant because land is the

<sup>3</sup> Every month, the settler state officials meet with the Indigenous self-government Ministry of Finance officials to reconcile the clearance revenue in a session called ‘AlMaqasa session or clearance revenue session’. The transfer of revenue from indirect taxes on Israeli-Palestinian transactions occurs after the reconciliation of accounts during monthly meetings between the two sides. Israel charges the PA a 3% service fee as the collecting agent (World Bank, 2003).

central conflict in settler and Indigenous relationships (Scobie et al., 2023). Jurisdictional areas that emerged from these peace agreements have divided the Occupied Palestinian Territories into three distinct zones:

Area A: Supposedly under complete Palestinian civil administration and security, this area comprises 18 % of the West Bank plus Gaza. Major Palestinian cities in Area A include Ramallah, Tulkarem, Nablus, Jericho, Qalqilya, Jenin, Bethlehem, and 80 % of Hebron. Gaza was transferred to Palestinian control after the Gaza-Jericho agreement in 1994. However, these areas are often raided by the Israeli military as they see fit.

Area B: Under Palestinian civil administration but with security controlled by Israel, this area constitutes 22 % of the West Bank.

Area C: Under complete Israeli civil and military control, this area makes up 60 % of the West Bank and is where most Israeli settlements are expanding.

This territorial fragmentation has increased the separation of Palestinian communities and hindered their collective efforts toward self-determination. Area C is important to our accountability story because it was supposed to be handed over to the Palestinian Authority according to peace agreements and further negotiations. Israel still controls Area C – the majority part of the West Bank. In the end, the Palestinian Authority has no or little control over most of the West Bank and Gaza, even for revenue collection purposes, let alone other important aspects of land control.

However, the Palestinian Authority started its self-governing with limited territory, restrictions on commodity flow, and regular internal closures (Turner & Hussein, 2015; World Bank, 2003), along with Israeli settlements and border closures. The main economic features are as follows: Palestinians can have a central bank called the Palestinian Monetary Authority, but they are not allowed to issue their own currency, so they use four main currencies: USD, NIS, JOD, and EURO (Oslo II, 1995). The agreement also pre-determines the types of exports and the allowed countries. Veracini's arguments for the supremacy of settler sovereignty over Indigenous sovereignty are clear in this case. Israel has done everything since the peace agreements, and via peace agreements, to limit Palestinian sovereignty.

Policies about tax collection and revenue sharing, which is our focus, state that some income tax, indirect tax and VAT are to be collected by the Israeli state. The Israeli state transfers these revenue incomes after deducting expenses after the reconciliation of accounts during monthly meetings between the two sides (IMF, 2003; World Bank, 2003; 2011). This agreement led to the main revenue source in the Palestinian government which represents between 60 % and 65 % of government revenues. These revenue incomes (also known as clearance revenues) include custom duties, VAT, petroleum excise, health fees, and income tax for Palestinian labour working in Israel and settlements (World Bank, 2007). Israel charges the PA a 3 % service fee as the collecting agent (IMF, 2003; World Bank, 2003; World Bank, 2011; World Bank, 2002). Given this reliance on Israel, the Palestinian Authority needed accountability mechanisms to be robust and transparent. The economic protocol provides a framework for governing the Palestinian Authority's relations with the Israeli government. We find Israel demonstrates absolutely no interest in accountability and transparency in the revenue-sharing process, fully subjugating the Palestinian state's budget to their wishes. These details are provided below.

#### 4.1. Untraceable (unaccountable) deductible expenses

All revenues accumulate in the Israeli treasury, and a monthly session occurs between the two sides to provide an account. Both parties are supposed to provide an account. Israel submits a schedule of revenues (pooled from different types of taxes), and another schedule called the schedule of deductions – deductible items/expenses. First, we will discuss the deductions.

According to the schedule of deductions, items include bills for electricity, water, health, sewage, costs for court orders, or confinements. The government of Israel is allowed to deduct expenses, but they are supposed to provide explanations and discuss these items with the Palestinian Authority. According to our interviews and supported by documentary evidence, there have been few or no discussions regarding these deductions. No or little challenges are allowed, even though this was specifically laid out in the peace agreements (the Paris Protocol). If the challenges are pursued, the Palestinian Authority risks having its revenues suspended. A Ministry of Finance (MOF) official explained why:

“We have a ‘schedule of deductions’ representing items deducted from the clearance revenue bill. As a [MOF], we need to sign it, if we do not, we will not get any revenues”

As the interviewee explained, the Palestinian Authority must sign the schedule to receive the clearance revenues in full. An official further explains:

“Even if we disagree on the amounts stated in the incomes and expenses, we need to sign the documents to receive the clearance revenues in full. It has been 25 years like this. No signing, no money, no transferring patients, even no electricity or water!”

The complete disregard by the Israeli state for providing explanations to the Palestinian Authority has severe implications for running the Palestinian Authority's government departments. The Palestinian Authority struggles to predict these bills every month due to the lack of documentation and invoices from Israel, as well as insufficient information on court cases and orders. An audit official mentioned:

“The Government of Israel side will never, for instance, give details about the schedule of deductions because some of these deductions do not have any justifications. Some deductions are related to Supreme Court lawsuits that the Palestinian Authority has no idea about. The Israeli side has no interest whatsoever in giving any details.”

This creates additional pressure on the Palestinian Authority for accountability. As a MOF official explained:

“A main issue in the ‘schedule of deductions’ is we are on the blindside; we do not know the exact amount of each bill, and we do not have any ability to estimate because it varies largely every month.”

These claims are supported by many reports published by donor agencies. A newly published report by the IMF demanded more transparency from the Government of Israel (GoI) regarding the deductible expenses: “There is a need for increased transparency through publishing detailed reports on the amounts deducted by Israel, for instance on the GoI’s website” (IMF, 2022, p. 18). Interestingly, the government of Israel sometimes refers Palestinian complaints to the Israeli Supreme Court to decide on the contentious amounts without consulting the Palestinian Authority. In other words, the Palestinian Authority has to abide by Israeli court rulings. This is an example of how settler sovereignty overrules Indigenous sovereignty, as Veracini (2011) argues. Indigenous sovereignty has to accept the political and legal order of settler collectives. This is also demonstrated in previous settler colonial studies (Pasternak, 2016). The following gives further details on two important expenses.

#### 4.2. Medical bills

The Palestinian health sector has limited capacity in terms of medications, staff, infrastructure, and the treatment of certain diseases. External medical bills, particularly to private Israeli hospitals, have been the most significant expenditure in health budgets (World Bank, 2016). Thus, the health bill is a major deductible expense item, usually referred to as ‘medical referrals,’ paid to Israeli hospitals. The health sector in the occupied territories has suffered during difficult political situations, particularly during the Second Intifada and the war in Gaza in 2014. An employee in the MOH budget department explained:

“Since our capacity is limited in health services, we have a committee that studies urgent medical referrals. As it is faster and more suitable for patients to be transferred to the same territory, most of our referrals are to Israel, even though it is a higher cost than transferring to Jordan or Egypt.”

The forceful referral to Israeli hospitals comes from the fact that it is extremely difficult to use hospitals in Jordan and Egypt due to the frequent closure of borders. After the clearance revenue sessions, the MOF informs the MOH of the referral bill. A MOF official said:

“The health bills, for instance, were a major concern for us after many years of paying these bills without questioning (and even if we try to question, nobody from the other side will respond officially).”

The state audit department explained in the interview:

“The cost for medical referrals treated in Israeli hospitals is deducted from clearance revenues for the account of Israeli hospitals without consultation with the Palestinian side.”

As the bills were not verified for many years, and the cost of medical referrals to Israel was high, one MOH official commented:

“The MOH decided to limit and reduce the referrals in one of the months to reduce the referral expenditure. To our surprise, the bill was still the same, so we had to inform donors because we knew we might not get a response from the other side.”

As settler colonial studies suggest, the Indigenous government seeks interventions from external sovereigns for more accountability from the settler state (Veracini, 2010). External sovereigns such as the EU or USA often intervene on behalf of the Palestinian Authority. In 2013, after more than ten years of deducting bills, the MOH worked with USAID to audit these bills.

USAID revealed that over half of the medical bills from Israeli hospitals were either unauthorised or had expired. The World Bank (2016) report states (p.40):

“While Israeli hospitals do see more complex cases, these do not account for the observed price differential; a study by USAID revealed that over half of the referral bills from Israeli hospitals are either unauthorised or have expired. Israeli hospital fees are deducted directly from Palestinian tax revenue, often without Palestinian authorisation. The MOH has launched an audit of Israeli medical referrals to recover charges improperly levied by these hospitals.”

According to the Palestinian Authority audit conducted by the MOH in 2013, the government of Israel deducts amounts that are

**Table 1**  
Examples of overcharges for medical bills (in USD millions).

| Year | Cost of treatment (reported by hospitals) | Cost deducted by Israel in the clearance bills | Difference |
|------|---|--|------------|
| 2015 | 32  | 56   | 24         |
| 2014 | 36  | 77   | 41         |
| 2013 | 50  | 58   | 8          |

Sources: MOH Reports, 2015; Aman, 2016:26.

larger than the cost of medical treatments.

Table 1 demonstrates, in just one year, the difference between the cost of referrals to Israeli hospitals (according to the Ministry of Health) and the amount deducted from clearance revenues for treatment (Aman Organisation, 2016). This was almost 24 million USD in 2015– 40 % higher than the cost. The Palestinian Authority had provided no explanations as to why they were charged higher. The PA had no choice but to accept whatever deductions were made. The reason is that objections lead to the stoppage of revenue transfers, which the Palestinian Authority can hardly afford. The relationship between Palestine and Israel reflects the domination of settler sovereignty. Senior Ministry of Finance staff confirmed that medical referrals underwent a complete reform and auditing process (2013):

“The deductions went down from 30 to 35 ILS Million per month (approximately \$8–10 Million) to 18–20 ILS Million per month (approx. \$5–6 million) without reducing the referrals to Israeli hospitals or cancelling it, only from the auditing process. The Israeli hospitals used to send bills to the Ministry of Finance, but no one used to revise or audit these bills.”

The lack of transparency and accountability in medical referral costs by Israel is often noted by external sovereigns and donor agencies (World Bank, 2016). This is reflected in the following statement from a senior Ministry of Finance staff:

“Many donors had to intervene in our financial relationship with Israel. A project funded by USAID helped us complete reform for the medical procedures and in hiring an auditing firm that completes the audit with Israeli hospitals as we don’t have a direct relationship.”

As stated above, the Palestinian Authority had to inform donors about the medical referral bills charged by Israeli hospitals and deducted from the clearance revenues. The USAID funded a project to reform medical referral procedures and helped in auditing processes. The reform process included a detailed design for the authorisation process by the Palestinian Authority and a memorandum of understanding with four Israeli hospitals agreeing on pricing, communication processes, and the willingness to share and prepare information on medical referral deductions.

#### 4.3. Electricity bills

According to the peace agreements, ‘quantification’ was used extensively to dominate what the Palestinian Authority can do in terms of energy, agriculture, movement, import and export, water extraction, the number of legislative council members, and even the allowed radio frequencies. The Palestinian Authority has restrictions on energy importation and production. Israel supplies electricity to the West Bank and Gaza Strip. Article 10 of the peace agreement covers electricity, stating that negotiation will occur about electricity; until then, no further changes will occur as Israeli electricity companies shall have unlimited access (UNCTAD, 2015). This can be seen as a set of controls that settler sovereignty exercises on Indigenous sovereignty, or rather limits Indigenous sovereignty (Veracini, 2010). The Israeli electricity company supplies 88 % of the electricity for the Occupied Palestinian territories (UNCTAD, 2015).

Electricity is distributed through Palestinian municipalities, local councils, and distribution companies. At the same time, Israeli electricity companies send invoices to all distributors with a payment window of 11 days. Palestinian distributors need to pay within this window. However, the cost data on end-user consumption takes longer to be collected than 11 days (UNCTAD, 2015). As a result, Israeli companies charge unusually high interest for late payments, typically 10 %, much higher than the market rate. They exploit the position of Palestinian distributors to increase debts, which they then deduct from clearance revenues.

According to the World Bank (2014), these debts are deducted by Israel without the approval of the Palestinian Authority or any verification. The process of deduction is one-sided and unpredictable. As explained by an MOF staff member:

“For instance, the electricity bill for the Gaza Strip is directly deducted from the clearance revenue bill; sometimes, electricity companies and local councils have debts, and the Israeli side takes a decision and deducts any amounts they decide without informing us.”

Furthermore, the original invoices sent to distributors are hard to verify for two main reasons: in geographical Area C, Palestinian distributors cannot check the meters due to movement restrictions in that area, and the cost of electricity from the Israeli Electric Corporation is not set on a wholesale export tariff. It includes costs that should not be borne by regular Palestinian importers (World Bank, 2014).

There was some resistance from the Palestinian Authority to these unilateral deductions. For example, in April 2015, 20 % of the clearance revenues were deducted to cover water, electricity, and medical bills. Initially, Israel aimed to deduct 40 %, but the Palestinian Authority challenged this, particularly regarding electricity imports from the Israel Electric Corporation. They argued that Palestinians did not have access to 230 electricity transmission points into the Occupied Palestinian Territory, which prevented accurate measurement and verification of the amount of electricity imported from Israel (UNCTAD, 2015, p. 5).

However, the Palestinian Authority is compelled to pay for hospitals, electricity, and other expenses despite having no control over them. Moreover, they lack the autonomy to choose electricity providers or hospitals, and restrictions prevent them from sending patients to neighbouring countries. This lack of jurisdiction, coupled with opaque accounting and transparency issues, not only drains the Palestinian Authority’s finances but also undermines its internal accountability mechanisms. Deductions are imposed unilaterally, leaving the Palestinian Authority with little control over its revenues and expenditures. The Palestinian Authority operates without a clear forecast of incoming revenues due to uncertainty over deductions. In the territories under Israeli restrictions, there was an expectation in peace agreements for a digital system or greater transparency. Despite the Palestinian Authority’s requests for digital



systems, these have yet to materialise. This situation is discussed in more detail below.

#### 4.4. The refusal of the digital invoice system

A digital invoice system was agreed upon to ensure transparency in the Oslo II agreement. This system was intended to facilitate fair revenue sharing and is critical to the Palestinian Authority's internal accountability system. However, the digital system was never implemented (IMF, 2016). Below, we explain how it exposes the Palestinian Authority to weak internal accountability.

According to the Paris Protocol, it was expected that a shared computer system would be developed specifically to handle tax rebates and VAT clearance. As the protocol states:

“Once the interconnected computer system for tax rebates to dealers and VAT clearance between the two sides is operational, it will replace the clearance revenue procedures specified.”

No shared digital system was developed particularly because of the Israeli refusal to share any information with the Palestinian Authority. Over the years, the revenue-sharing system's lack of transparency and Israel's complete disregard for the revenue protocol have seriously affected the financial accountability of the Palestinian Authority. The lack of information made the Palestinian Authority look incompetent and corrupt. This is particularly revealed in our research on the VAT mechanisms.

According to the agreement, VAT and purchase taxes will be collected by Israel. Palestinian VAT had to be lower than the Israeli rate by 2 %, – this is another set of controls of settler sovereignty over Indigenous sovereignty. Israel is supposed to provide the Palestinian tax administration assistance in collecting information concerning the activities in Israel of the Palestinian dealers registered for VAT purposes with the Palestinian VAT administration having ongoing operations in Israel. This is to enable Palestinian inspectors to follow their activities in Israel, as necessary for tax enforcement purposes. A shared digital system would have allowed the PA to note the trading activities of Palestinian dealers to collect VAT.

Two main concerns were discussed with the Ministry of Finance employees. First, Israel will only release VAT if the Palestinian side manually shows the receipts within six months. The PA has never been able to submit receipts as Palestinian traders often fail to submit VAT receipts to the PA. An Audit official explained the implication:

“Unfortunately, the economic situation is bad and Palestinian traders do not submit the clearance bills for us. Palestinian vendors go to the Israeli market, purchase goods, and pay the Israeli vendors VAT. Israeli vendors pay the amounts to the Israeli treasury, but the revenues are not transferred through the clearance session because some Palestinian traders do not submit the same to the Palestinian Authority. One of the reasons for doing so often deliberately is that the Palestinian vendors want to evade paying more income taxes. Nevertheless, this procedure cost our treasury the VAT accumulated in the Israeli Treasury.”

According to the Palestinian Ministry of Finance report, on average, almost \$120 million in annual revenue is lost from this mechanism. In one instance, a sample of clearance bills (custom duties, VAT, petroleum excise, health fees and income tax) submitted by the Palestinian companies reaches only 5 % of the actual bills (Table 3, UNCTAD, 2014, p. 29) (Table 2).

A senior state audit manager stated that

“Completing the auditing process for the clearance revenues final account (money transferred from Israel to the Palestinian government) is extremely challenging. Typically, auditing involves external confirmation processes, which are unachievable in this context. We can request the Ministry of Finance to attempt to obtain any external confirmation from the Israeli side, but these efforts are usually unsuccessful. Acquiring information from the Israeli side is always political.”

The table above illustrates the disparity between the number of bills submitted by Palestinian traders and those acknowledged by the Israeli government. While the Israeli government only compensates for the bills officially submitted by the Palestinian Authority, their own records indicate a much higher number of bills accrued to the Palestinian Authority. This discrepancy suggests that the Israeli side exploits the conditions it has imposed on the Palestinian Authority, as argued by interviewees. Consequently, the Palestinian Authority loses out on 95 % of their VAT revenues. This is substantiated by the IMF report:

**Table 2**  
Examples of underpaid clearance revenues (January-September 2010).

| <sup>4</sup> Revenue accrued (based on bills from Israeli companies) | Revenue paid (based on the number of bills submitted by the PA) | Difference (%) |
|--|---|----------------|
| 306  | 182   | 59             |
| 60   | 42  | 70             |
| 1079   | 523   | 48             |
| 74   | 4   | 5              |
| 59   | 18  | 30             |
| 160  | 58  | 36             |

Source: (UNCTAD 2014a:29).

<sup>4</sup> The schedule is based on a sample of six large and medium-sized companies that import from Israel. These VAT invoices from purchases from Israel are paid to the Israeli merchant, who in turn pays it to the Israeli treasury, and revenues are not transferred to the Palestinian treasury through clearance (UNCTAD, 2014a, P. 28).

“VAT on trade with Israel: The Palestinian Authority’s inability to collect VAT invoices in Gaza and Area C—invoices serve as a basis for claiming clearance revenues (CR) from Israel—and conduct post-clearance audits result in significant VAT losses. The PA estimates that in Gaza alone the inability to collect invoices costs 112–140 million USD in foregone revenue per year. The PA seeks better information sharing on invoices collected by Israel” (IMF, 2016, p. 10).

Second, the VAT mechanism is structured in a way that exposes the Palestinian Authority to fraud and tax evasion risks. The Palestinian Authority cannot independently verify transactions with Israeli traders and must rely on cooperation with the Israeli government and submissions from Palestinian traders. Palestinian businessmen are aware that the Palestinian Authority cannot check on them, as the Palestinian Authority lacks access to both the Israeli government and traders. An automatic system for data exchange, which was promised in the protocol, would have been critical to prevent these tax evasions. The lack of transparency and accountability in the VAT mechanism exacerbates the Palestinian Authority’s financial vulnerabilities.

Another concern for the VAT is the falsified invoices. Lack of access to shared information has created an illegal business relationship between Palestinian and Israeli traders, creating a fraud mechanism. As a MOF staff member explained:

“We have detected fake clearance bills printed in the market. Palestinian vendors sell fake transaction bills to Israeli vendors for cash. Israeli vendors benefit from the fake VAT, and we lose the VAT amount because of falsified invoices.”

An UNCTAD (2014a, P. 29) report confirmed that

“Clearance bills of fake transactions are sold to an Israeli counterpart in return for a percentage that varies between 3 and 7 per cent to deduct the value of items listed in the fake transaction bills from the VAT. Therefore, the Israeli merchant who buys the bill benefits because the deduction becomes large, and the merchant benefits by obtaining cash without any actual transaction having taken place. The Palestinian treasury loses part of the VAT because Israel does not pay the tax of those bills to the PA. The PA losses are in the range of NIS 25 million (about \$7 million) annually from this type of manipulation”.

The automated system would have made the VAT mechanism more accountable for both parties. According to the Paris Protocol, this mechanism should have transitioned to a digital system by now, facilitating VAT data sharing between the two sides. Such a transparent system would not only help prevent tax evasion by Palestinian businesses and falsified invoices but also clarify the accountability relationship between Palestine and Israel. However, Settler colonial studies indicate a settler sovereignty is less interested in providing accountability to the Indigenous population. Thus, the manual system serves as a perfect cover to obscure accountability measures. More recently, Israel has also halted the joint committee that could assist in addressing invoice issues.

The Palestinian Authority has no choice but to engage with Israel’s VAT collection regime. This is mainly because of trade restrictions on direct business with external traders outside of Israel. Palestinian traders’ easiest route is to purchase from Israel. However, lack of communications and transparency have created conditions where the Palestinian Authority has limited or no capacity to track some of the revenues and combat corruption.

The illustrations above demonstrate Israel’s power over the Palestinian Authority in managing revenues and deductions. We also observe how external sovereigns, and their agencies play a role in mitigating disputes. As Veracini argues, Indigenous and subaltern exogenous others appeal to European sovereigns to articulate grievances resulting from settler abuse. The metropolitan agency interposes its sovereignty between the settler and Indigenous or subaltern exogenous communities (Veracini, 2010, p. 16). In our case, we see how various multilateral agencies intervene to mediate and control the unchecked power of the settler state (Israel).

#### 4.5. Refusal of revenue transfer

In addition to exploiting the manual VAT mechanism and making unaccountable deductions, the Israeli government deprives the Palestinian Authority of revenue accrued from Area C. Area C (60 % of the land) was kept under Israeli administration with the understanding that it would be transferred to the Palestinian Authority gradually and within 18 months of signing the agreements in 1993 (UNCTAD, 2016). According to these binding obligations, Area C should have been transferred by 1997.

However, Israel has maintained control over Area C, citing security issues, while continuing illegal settlement activities. Area C is rich in natural resources, and Palestinian businesses could potentially invest in these areas. The Palestinian Authority, however, faces severe restrictions: they are not allowed to construct freely, must adhere to strict water resource regulations, and encounter limitations in agriculture. Additionally, the Israeli government has halted the transfer of any revenues, including income tax or other funds accruing from this area to the Palestinian Authority. A recent report by the World Bank highlighted this issue:

“The Israeli civil administration, which already collects revenues from businesses operating in Area C, could transfer these funds to the Palestinian Authority. The Palestinian Authority’s share of Allenby Bridge exit fees, which according to the Paris Protocol, should be transferred monthly, could be enhanced and regularized” (World Bank, 2022, p. 5).

Interviews revealed that the transfer of Area C revenues was halted in 2000, coinciding with the second Palestinian uprising (Intifada). For the past 24 years, the Palestinian Authority has not received any revenue transfers from Area C. For instance, UNCTAD (2019, p.20) states, just in one year:

“A large amount of deductions from the income of Palestinian workers (tax deducted at source) withheld by Israel have not yet been transferred to the Palestinian treasury and are estimated at \$699 million, or about 5.3 per cent of GDP in 2014”.

Despite calls from various agencies and external sovereigns (such as the USA and EU), Israel has refused to comply. A recently

published report by the IMF on economic development in the West Bank and Gaza stated:

“Easing access for Palestinian businesses to Area C in the West Bank and transferring the tax revenue on economic activity in Area C (outside the settlements and military locations) in line with the Paris Protocol would have a further strong impact on revenues” (IMF, 2022, p. 18).

Moreover, the Palestinian Authority has no information about the businesses operating in Area C or the environmental impacts of manufacturing activities there. In summary, since 2000, the PA’s share of revenue has been restricted to 39 % of the West Bank and Gaza. This revenue is further diminished and restricted by numerous expenses and unpaid VAT.

This highlights how settler sovereignty continues to dominate and limit Indigenous sovereignty, leaving the Palestinian Authority with little control over its financial and economic resources. The absence of a digital invoice system, lack of accountability in revenue collections and deductions, and ongoing violations of peace agreements, including the refusal to hand over Area C to the Palestinians, exacerbate these issues. This undermines the transparency and accountability of revenue sharing and hinders the Palestinian Authority’s ability to manage its internal finances effectively.

## 5. Discussion

This paper examines the accountability relationship in the Indigenous-settler dynamic. Empirically, we explore revenue-sharing mechanisms between Palestine and Israel to demonstrate the imbalanced accountability relationship between the settler (powerful) and the Indigenous (Marginalised). We aim to theorise this relationship through the prism of settler vs. Indigenous sovereignty dynamics. This lens clarifies why accountability mechanisms embedded in Palestine-Israel peace agreements are unlikely to materialise.

The first example of Israel deducting expenses unilaterally demonstrates the extensive power held by the settler state over the Indigenous government. Any objections by the Palestinian Authority led to the withdrawal of revenue clearance, leaving the Palestinian Authority no choice but to accept the terms imposed by Israel. This scenario reflects how settler sovereignty overrides any resistance from the Indigenous self-government.

The second example involves Israel’s refusal to establish a digital invoice system for VAT clearance, despite peace agreements stipulating such a system for greater transparency and accountability. The continued use of manual procedures violates the agreement and dismisses the Indigenous right to accountability. This non-implementation enables falsified clearance bills and techniques for tax evasion, undermining internal accountability within the Indigenous government and further entrenching settler control.

The third example discusses Israel ignoring the peace agreement’s Article XI regarding the transfer of tax revenues from Area C. For over 23 years, Israel has withheld information about businesses operating in this area and refused to transfer the associated revenues to the Palestinian Authority. This refusal, evidenced by international reports (IMF, 2022; UNCTAD, 2010; UNCTAD, 2011; UNCTAD, 2012; UNCTAD, 2013a; UNCTAD, 2013b; UNCTAD, 2014a; UNCTAD, 2014b; UNCTAD, 2016; World Bank, 2012), aligns with Veracini’s (2010) arguments about the inherent nature of settler sovereignty and its reliance on territorial control. The continuous deductions of revenues without adequate billing and information further illustrate the lack of transparency and accountability.

These deductions, funnelled into the settler colonial treasury, finance more settlements on Indigenous land, thereby diminishing Palestinian sovereignty. This reflects the findings of Scobie et al. (2023), who argue that Māori were effectively compelled to fund their own colonisation. Through the taxation of Māori, the settler state both extracted resources and reinforced its own sovereignty. However, opportunities for financing Palestinian self-determination remain highly obscured by border controls, resource controls, and fiscal policy control. Our empirical examples show that the Oslo peace agreements limit Indigenous Palestinian sovereignty rather than enhancing it. This also aligns with Scobie et al. (2024) who find that contemporary treaty settlements restrict Indigenous self-determination to financial autonomy.

These examples highlight how essential accountability and transparency mechanisms have been ignored, reinforcing settler sovereignty at the expense of Indigenous governance. Sharing information about deductions and taxes, as well as adopting a digital system for VAT clearance, was seen as detrimental to the settler state’s sovereign capacities while enhancing Indigenous sovereignty.

We argue that the settler state’s persistent lack of transparency and accountability is rooted in the unequal power dynamics inherent in settler-Indigenous relationships. Accounting studies have illuminated how accounting frameworks favoured by settler states have been used to bolster power and facilitate dispossession, colonialism, and genocide. Research by Neu (2000a, 2000b) and Neu and Graham (2004) has linked these frameworks to Canadian government practices, demonstrating their role in suppressing Indigenous peoples. Scobie et al. (2021) have argued that accounting practices contribute to the extraction of Indigenous lands and resources, determining their value for settler society, with examples from British Columbia, Aotearoa/New Zealand, and Bua, Fiji. We posit that accountability frameworks may be disregarded entirely if they contribute to ongoing dispossession and oppression. Ultimately, the settler state prioritises its own sovereignty above all else. We would not claim that Palestinian resistance to settler domination has diminished. It can be argued the Palestinian Authority’s internal accountability mechanisms, with the support of external sovereigns, can resist Settler’s state domination. For instance, auditing health bills revealed improperly levied fees by Israeli hospitals, disrupting the ongoing process of primitive accumulation by the settler state. The constant pressure for a shared digital system, if implemented, could also provide alternative visibility for Indigenous governance.

Our study adds a new dimension by examining the settler-Indigenous sovereignty relationship through the lens of settler colonialism. The settler state may utilise or ignore accounting technologies based on situational needs, as found by Jacobs (2000) in the context of Māori treaty obligations in New Zealand. In our case, the lack of accounting technologies allows Israel to disregard the Palestinian Authority, reinforcing settler sovereignty and dismantling accountability mechanisms. Veracini (2013) argued that the Israeli occupation conflicted with the settler colonial project, which was successful in ‘Israel Proper’ but counterproductive in Gaza

and the West Bank. Despite this, Israel continues to use classic settler colonial tools to eliminate Indigenous institutions, with revenue-sharing mechanisms exemplifying this strategy. [Veracini \(2013\)](#) noted that the Israeli leadership used the Oslo process to prevent the emergence of a two-state solution while ostensibly supporting it. The disregard for accountability mechanisms and transparency in revenue sharing reflects these settler colonial attitudes.

Settler colonial studies claim this colonial system perpetuates exploitation and maintains a clear hierarchy between the colony and the metropole, relegating the colonised to a perpetual subordinate position. In our case, we can see how the settler state not only militarised controls of territories but also exploited financial controls on the areas where the settler state lost some sovereignty to Indigenous peoples. [Coulthard \(2014\)](#) updates Marx's concept of primitive accumulation within a settler-colonial context, highlighting the dispossession of Indigenous lands and labour as central to settler-colonial relations. [Coulthard \(2014\)](#) argues that although violence may not always be overt, it remains a persistent tool for settler colonialists to secure access to Indigenous lands for state formation and capitalist development, challenging notions of reconciliation politics in settler colonialism.

On the same note, this paper contributes to settler colonial studies by highlighting how settler states limit Indigenous sovereignty, when some form of sovereignty is acknowledged. Previous studies have not adequately addressed how settler states act when the logic of total elimination is impossible. Our examples of revenue-sharing demonstrate how financial controls become a critical tool to incapacitate Indigenous sovereignty. In the case of Palestine-Israel, Israel has successfully maintained these practices, with recent deaths and destructions in Palestine raising difficult questions about the settler-Indigenous sovereignty relationship. [Scobie et al. \(2023\)](#) also highlighted the importance of Indigenous self-determination and the role of the taxation system in enhancing Indigenous sovereignty. This study demonstrated how the settler state (the government of New Zealand) generates revenue without equitable shares to Indigenous peoples. Settler colonial studies also pointed out the usage of fiscal rules to push Indigenous peoples to hunger and death ([Pasternak, 2016](#)) by the Canadian government. Thus, to advance these arguments, we argue, drawing on the Palestine-Israel case, financial controls over Indigenous communities should indeed be a significant consideration for settler colonial studies.

## 6. Conclusion

The paper explores the accountability relationship within the context of historical power imbalances and political dynamics. We also aimed to elucidate why accountability from the powerful (settler) to the marginalised (Indigenous) is inherently problematic. Our examples illustrate that the settler state typically evades accountability for Indigenous self-government, exacerbating power imbalances and undermining internal accountability mechanisms within Indigenous communities.

This study contributes to the expanding research on accountability practices impacting Indigenous populations in several significant ways. Firstly, we argue that Indigenous accounting literature should pay closer attention to the emerging field of settler studies and its implications. Our examples demonstrate how settler states, in pursuit of settler sovereignty, undermine basic accountability structures. For instance, Israel as a settler state accumulates tax revenues to expand settlements while neglecting development expenditures for the Indigenous Palestinian population.

Secondly, to advance the literature on accounting and its implications for Indigenous peoples, we discuss historical dispossession, disempowerment, and genocide through various accounting mechanisms and techniques ([Neu, 2000a; Neu, 2000b; Neu & Graham, 2004; Graham, 2009; Shareel Kreshna Davie, 2000; Scobie et al., 2020](#)). We explore settler colonialism theory as articulated by [Veracini \(2010, 2011, 2014\)](#), particularly the concept of settler sovereignty, to explain accountability dynamics between settler states and Indigenous self-government. This framework provides a contemporary lens to analyse practices such as the allocation of revenues favouring settlements over Indigenous governance, thus perpetuating the marginalisation of Indigenous sovereignty.

Thirdly, this paper contributes to settler colonial studies by highlighting the role of financial controls in settler colonial contexts. We argue, akin to Glen Coulthard's conceptualization of primitive accumulation within settler colonialism, that total financial control complements the dispossession of Indigenous lands and labour. In the case of Israel, accountability towards Indigenous authorities like the Palestinian Authority is of minimal concern, reflecting the dominance of settler sovereignty over Indigenous sovereignty. In summary, this paper underscores the complexities of accountability within settler colonial frameworks, emphasising how these dynamics shape and perpetuate inequalities and injustices experienced by Indigenous peoples globally.

Finally, the inherent contradictions between settler and indigenous sovereignty provide avenues for further exploration beyond accountability mechanisms. While [Scobie et al. \(2020\)](#) advocate for 'grounded accountability' to empower Indigenous communities, we approach the issue with caution. We believe that genealogical relationships, or 'whakapapa,' can indeed empower Indigenous communities by fostering self-determination through connections among people, ancestors, descendants, land, and resources. However, we argue that uprooting settler colonial conditions is crucial for any form of accountability mechanism to be effective.

Looking forward, future accounting research could delve deeper into the dynamics of accountability or explore other aspects of accounting, such as the budgeting process, while acknowledging settler colonial conditions. Understanding these dynamics can shed light on how accounting practices either reinforce or challenge existing power structures between settlers and Indigenous peoples. By critically examining these issues, researchers can contribute to broader discussions on decolonisation and the advancement of Indigenous self-determination. Comparative studies with other settler states like Australia or New Zealand, as suggested by [Neu \(2000b\)](#), would offer a broader perspective on how different colonial contexts influence accounting and governance practices. These avenues promise to deepen our understanding of how settler colonialism operates economically and administratively, impacting Indigenous sovereignty and shaping contemporary political landscapes.

## Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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## Data availability

Data will be made available on request.

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