

# When the World Bank Assesses the War in Ukraine and the Conflicts in Palestine and Lebanon

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Ukraine

**and the  
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## Executive Summary

Between February and March 2025, the World Bank (WB) published three assessment reports on the economic toll of the “war” in Ukraine and the “conflicts” in Gaza and Lebanon. These reports lend themselves to a comparative reading of their assessment methodology, which is supposed to be “*well-established and globally recognized*” (WB 2025a, p. 52). A cross-analysis offers a critical perspective on the political construction of WB assessments and, *a fortiori*, on their multiple use as instruments within international relations.

In the WB’s reports on Palestine, the term “war” never appears in the text; they refer exclusively to “conflicts” (the 2023 conflict, the 2021 conflict, the 2014 conflict, etc.). Similarly, in reports on Lebanon, the term “war” also does not appear, except in a few bibliographic references, and the only occurrence of the term “Israel” is found in a footnote citation.

In contrast, in its 2024 assessment of Ukraine, the WB mentions the term “war” 184 times, including four occurrences that explicitly refer to the impacts of Russian “war crimes” (WB 2024c). The 2025 assessment places even greater emphasis on the nature and intensity of the violence tied to a Russian “invasion” (93 occurrences), with Russia mentioned at least 50 times, showing how the accounting of damages and losses evolves according to the phases of the war, its trajectory, and its intensification (WB 2025c, pp. 24–25). “*Beyond the physical and financial impacts that are more readily quantified,*” the WB report on Ukraine aims to provide “*a qualitative description of how people’s lives have been dramatically altered since February 2022*”<sup>1</sup> (WB 2025c, p. 10).

The shift from an evaluation in the context of war (as in Ukraine) to evaluations in contexts of conflict (as in Gaza and Lebanon) is not merely semantic. It results in a different selection of “observable” categories to be included in the assessment, thereby affecting the overall accounting of the war’s “toll.”

Thus, the shift from an evaluation conducted in a time of war to one in a time of conflict (or post-conflict) constitutes an ideological bias that risks presenting a distorted accounting of damages and losses. More importantly, it immediately raises the issue of the global recognition of the rights and status of victims, and risks turning the assessment into a tool that denies war crimes, and *a fortiori*, genocides, such as the systematic and intentional destruction of natural environments (ecocides), urban settings (urbicides), or educational spaces (educides).

The toll of war reported by the WB in Ukraine is built on a rights-based approach to the victims of war, as it justifiably includes the rights of war victims, particularly the care provided to the wounded and to the families of veterans through social security and assistance programs, two dimensions entirely excluded from the reports on Lebanon and Gaza.

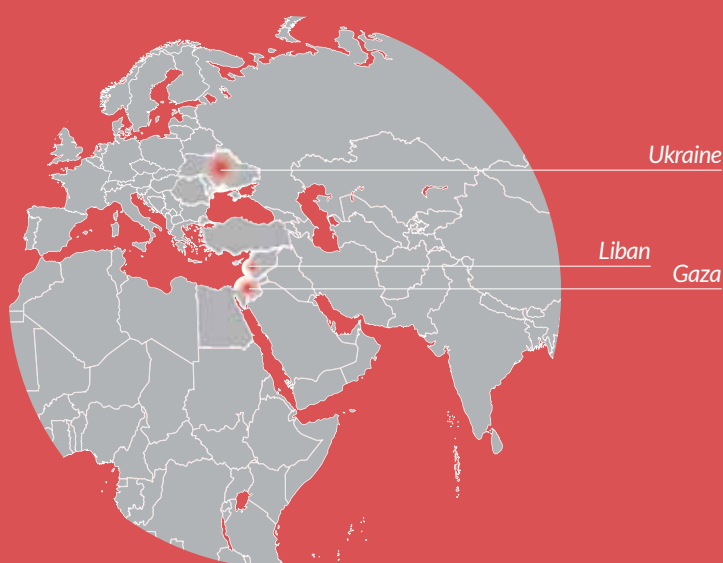
*The toll of war reported by the WB in Ukraine is built on a rights-based approach to the victims of war, and includes the rights of war victims, particularly the care provided to the wounded and to the families of veterans through social security and assistance programs, two dimensions entirely excluded from the reports on Lebanon and Gaza.*

1. “Beyond the physical and financial impacts that are more readily quantified, the RDNA4 provides a qualitative description of how people’s lives have been dramatically altered since February 2022. A qualitative description of how people’s lives have been dramatically altered since February 2022” (BM 2025c, p. 10).

Moreover, through consultation with the state, the WB's assessments in Ukraine take into account economic, social, and military policies aimed at preserving or restoring victims' rights, thereby incorporating mechanisms of recognition and compensation for war crimes, in line with the Council of Europe's decision to establish an international registry of damages caused by Russia to Ukraine, pursuant to Resolution CM/Res (2023). Lastly, the WB's reports on Ukraine fully account for the costs related to explosive hazard management, and even the human resource costs associated with the post-conflict rehabilitation of war-affected lands.

In contrast, in Lebanon and Gaza, the WB conducts its assessments outside any regulatory framework and sometimes without consultation with local authorities (as in both of the WB's interim reports in 2024), thus leaving it up to the evaluators to define the components (to be included or excluded) of the assessment.

According to the WB, the environmental impacts of the wars in Lebanon and Gaza would stem primarily from the waste management crises caused by destruction or population displacement. In Lebanon, even the Israeli army's use of white phosphorus – with its lasting impacts on health, the environment, and social protection – is omitted from the report, under the pretext that its use *“could not be independently and scientifically verified by the WB.”* (WB 2024a, p. 14).



A final significant discrepancy lies in the attention accorded by the WB to women and victims of sexual violence. In its report on Ukraine, gender-based violence committed by the Russian army is explicitly cited as a war crime. In contrast, in its reports on Palestine, the WB refers only to violence committed by Palestinian boys and men, thus framing it as an internal issue within Palestinian society. Yet the United Nations has not hesitated to qualify the systematic and intentional use of sexual violence (against both men and women) and gender-based violence by the Israeli army in Palestine as crimes against humanity (United Nations 2025).



Finally, the uncertainty surrounding the human cost of the wars highlights the stark contrast between the minor role the WB assigns to information sources produced by public authorities in Palestine and Lebanon and the predominant role granted to data produced by the Ukrainian government.

In conclusion, the reports on Lebanon and Gaza exclude a wide range of war-related costs (environmental impacts of non-conventional weapons, risks linked to explosive hazards, the costs of care for war-wounded individuals and persons with disabilities, and social protection expenses, etc.), all of which are included in the Ukraine report. As a result, according to the WB, the majority of the cost of the “conflicts” in Lebanon and Gaza stems from destruction in the housing sector, whereas housing accounts for only one-third of the total cost of the “war” in Ukraine.

## WB

**gender-based violence committed by the Russian army is explicitly cited as a war crime** **in Palestine, referred to as violence committed by Palestinian boys and men**

## UN

**gender-based violence committed by the Russian army is explicitly cited as a war crime** **gender-based violence by the Israeli army in Palestine cited as crimes against humanity**

Moreover, systematic comparisons between WB assessments and detailed, sectoral, *ground-level approaches* – such as those conducted by the *National Center for Natural Hazards & Early Warning* at the Lebanese CNRS – are necessary to counterbalance the WB’s growing dominance over wartime assessments. With the arrest warrants issued by the International Criminal Court against both Russian and Israeli leaders, these evaluation exercises now represent major political stakes, primarily concerning the recognition (or denial) of war crimes, crimes of genocide, and crimes against humanity, with likely significant repercussions for the future of international law.

## Introduction

In March 2025, the World Bank (WB) published the *Lebanon Rapid Damage and Needs Assessment (RDNA)*, which presents a “final” assessment of damages and losses, along with future recovery and reconstruction needs following the “2023–2024 conflict that affected Lebanon”<sup>2</sup> (WB 2025a, p. 9). This RDNA is based on the “Post-Disaster Needs Assessment (PDNA)” standard methodology (WB 2025a, pp. 16, 52, 55). While this report clearly pertains to an economic assessment of the impact of the war with Israel that began on October 8, 2023, the WB provides no contextual elements to explain the nature of the “conflict,” the disasters, or the catastrophes under evaluation. The term “war” does not appear anywhere in the main text – only in a few bibliographic references – and the only mention of the term “Israel” is found in a footnote.

	0	0	1
In a report on the economic assessment of the impact of the Israel war on Lebanon	contextual elements to explain the nature of the « <b>conflict</b> »	mention of the term « <b>war</b> »	mention of the term « <b>Israel</b> » found in a footnote
_____	_____	_____	_____

Previously, the WB had published a first “interim” assessment report in November 2024, two weeks before the fragile ceasefire of November 27, 2024, between Israel and Lebanon, which also addressed the “*impact of the conflict affecting Lebanon*” (WB 2024a, p. 5), without a single occurrence of the terms “war” or “Israel” in the text.

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2. “This report presents the Rapid Damage and Needs Assessment (RDNA) related to the impact of the 2023–2024 conflict that affected Lebanon” (BM 2025a, p. 9).

That report also referred to the “*impact of the conflict affecting Lebanon*” (WB 2024a, p. 5), again without any mention of the terms “war” or “Israel” in the text. At first glance, one might assume that this lack of contextualization reflects the scientific neutrality of a report that does not aim to analyze the historical or political background of the conflict, but instead confines itself to an accounting exercise intended to quantify the monetary impact of the situation. However, context matters. On the one hand, without a clear temporal framework, it is difficult to understand how the March 2025 assessment can be considered “final” or how it can be understood as a post-shock assessment “in post-disaster and post-conflict contexts” (WB 2025a, p. 16) – when Israeli airstrikes in Lebanon are ongoing and continue to shake the country, well beyond the declared ceasefire. On the other hand, the 2025 PDNA claims to use the same methodology previously employed by the WB to assess the August 4, 2020 Beirut Port explosion (WB 2020a). However, one is entitled to doubt how a military invasion could be assessed “post-shock,” like an explosion, especially when newly occupied Lebanese territories have not yet been vacated by the Israeli army. In fact, the neutralization of contextual elements by the Bank only reinforces this ambiguity.

These contextual omissions are not unique to the WB’s reports on Lebanon. They are even more pronounced in its reports on Palestine (WB 2024b; 2025b). Thus, in February 2025, the WB published an interim assessment report on the “conflict” in Gaza and its spillover effects in the West Bank, in which there is no mention whatsoever of the term “war” (WB 2025b). Working with Palestinian authorities, the WB attempts to analyze the ripple effects of the Gaza “conflict” in that report (from one sector to another, and from one territory to another) without factoring into its calculations the war crimes that have nevertheless been documented by UN agencies, such as the acts of colonization or the arbitrary arrest of thousands of Palestinians<sup>3</sup>. This report followed another assessment published in March 2024 – without consultation with Palestinian authorities – focused on the “conflicts” in Gaza (which compares the 2023 conflict to those of 2021 and 2014), excluding the West Bank (WB 2024b).

However, WB assessment reports do not always omit contextual elements. Based on a comparative reading of the WB’s reports, this study seeks to demonstrate that the historical, spatial, political, and even ideological framing of the ‘event’ being assessed influences the components of the assessment, particularly the ‘*pre-/post-event comparisons*’ (WB 2025a, p. 68), and, by extension, its accounting of damages and losses.

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3. <https://www.ohchr.org/en/press-releases/2024/07/un-report-palestinian-detainees-held-arbitrarily-and-secretly-subjected>

In this light, the comparison with the WB's reports on Ukraine is especially important for illustrating how these framing flaws influence the accounting of damages and losses, even though the assessment methodology is supposed to be sufficiently standardized to enable "*well-established and globally recognized*" estimations, and to support a coordinated international response<sup>4</sup> (WB 2025a, p. 52). In fact, since the beginning of the war between Ukraine and Russia in February 2022, the WB has published four *Rapid Damage and Needs Assessments (RDNAs)*, covering damages and losses resulting from the "*Russian war*" and its "*war crimes*" (WB 2024c, pp. 61, 165–166). The 2024 RDNA on Ukraine mentions the term "*war*" 184 times, including four references specifically to the impacts of Russian "*war crimes*" (WB 2024c). The latest report, published in February 2025, places greater emphasis on the nature and intensity of violence associated with the Russian "*invasion*" (93 mentions), and refers to "*Russia*" at least 50 times, showing how the accounting of damages and losses evolves depending on the phases, trajectories, and intensification of the war (WB 2025c, pp. 24–25). "*Beyond the physical and financial impacts that are more readily quantified,*" the WB aims to provide in this report "*a qualitative description of how people's lives have been dramatically altered since February 2022*"<sup>5</sup> (WB 2025c, p. 10).

Moreover, the scope of the WB's assessments can vary significantly from one context to another, despite the use of a common methodology. Introduced in 1972 by the United Nations Economic Commission for Latin America and the Caribbean, the damage and loss assessment methodology has been refined jointly by the WB, the European Union (EU), and the United Nations (UN), gradually incorporating the most advanced technologies. The data collection required for such assessments thus demands technical and financial resources that are often beyond the reach of many states, particularly in contexts of war or armed conflict. Furthermore, while the WB's technical assistance is sometimes officially requested by the states concerned, the assessment exercise can, at times, be conducted by the WB and its partners without consultation with public authorities. Clearly, the spatial, temporal, or sectoral scope of the assessment influences its accounting of damages and losses, but the political choices underlying the construction of such boundaries remain to be understood.

Published just a few months apart, the WB's 2024 reports on the war in Ukraine and the conflicts in Gaza and Lebanon lend themselves to a comparative reading that offers a critical perspective on the WB's assessment methodology, as well as on the extra-methodological choices (primarily political) that lead to the inclusion or exclusion of specific components (geographic, temporal, sectoral, etc.) in the accounting of damages and losses.

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*The spatial, temporal, or sectoral scope of the assessment influences its accounting of damages and losses, but the political choices underlying the construction of such boundaries remain to be understood.*

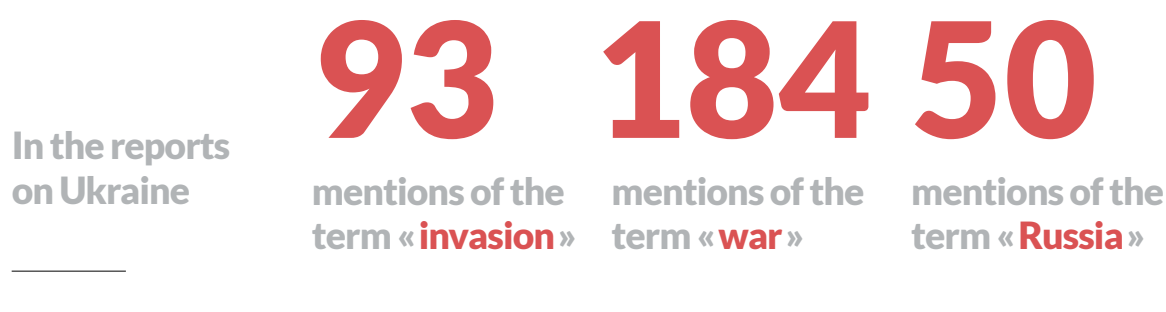
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4. "[...] globally established and recognized. This methodology has been applied globally in post-disaster and post-conflict contexts to inform recovery and reconstruction planning. This transparent and standard assessment methodology contributes to coordinated and coherent national and international efforts" (BM 2025a, p. 52).

5. "Beyond the physical and financial impacts that are more readily quantified, the RDNA4 provides a qualitative description of how people's lives have been dramatically altered since February 2022. A qualitative description of how people's lives have been dramatically altered since February 2022" (BM 2025c, p. 10).

Without seeking to challenge the relevance of the WB's assessment methodology or the validity of its estimates, a comparative reading of these reports provides critical insight into their political construction and, *a fortiori*, their multiple use as instruments within international relations.

Indeed, the characterization of the event under assessment, regardless of the term used to describe it (conflict, armed violence, war, invasion, disaster, shock, catastrophe, etc.), is not external to the accounting of damages and losses. On the contrary, methodological assumptions and accounting results are shaped by a prior, yet persistent, understanding of the political nature of what is being assessed, even if this understanding is not explicitly stated by the WB.



Given that the WB's reports are selective in how they frame the context of an assessment, the first two sections of this study will place the contexts of the wars in Ukraine, Palestine, and Lebanon into perspective, particularly in relation to the political contexts in which these assessment reports were prepared and constructed. The following sections (Sections 3 through 6) will address successively the differences in how the WB treats gender-based violence, the health and social protection sectors, the public sector, and environmental costs. The final section will return to the uncertainties in the WB's assessments concerning the human toll of war and conflict, and the unequal recognition of the status and rights of victims.

## 1. Spatial and Temporal Delimitations: The Political Scales of Assessments

WB assessment reports, often conducted amid ongoing wars, face access challenges on the ground and are exposed to security risks, where the collected data evolves with the escalation of armed violence. The WB thus includes numerous methodological disclaimers, constantly reiterating the contextual, temporal, technical, or topographic limitations of its assessments (WB 2025b, p. 18; WB 2025a, p. 24).



Theoretically, an assessment (whether interim or final) enables public authorities and donor countries to estimate (*ex-ante* or *ex-post*) the (actual or potential) costs and to prioritize humanitarian response, aid, and relief efforts. In practice, the political use of WB assessment reports as instruments is a recurring phenomenon. Admittedly, the WB itself emphasizes the numerous methodological and scientific uncertainties of its assessments in order to guard against their political use. Yet, it is evident that these reports hold considerable value for states – and within intergovernmental agencies – despite (and in some ways, because of) their methodological limitations.

To varying degrees, the WB's reports rely on a shared methodology known as the *Damage and Loss Assessment (DaLA)*, and the WB sometimes includes a rapid assessment of needs (*RDNA*). Both the *DaLA* and *RDNA* methodologies are referred to as “interim” when they pertain to the assessment of “ongoing” events, whereas a final assessment offers a definitive accounting of damages and losses, comparing pre- and post-conflict costs.

Whether interim or final, the assessment uses accounting principles to estimate physical damages and economic losses. Damages refer to the costs of partial or total destruction of assets across various sectors, calculated based on their pre-shock replacement value. Losses refer to changes in monetary flows or foregone income in terms of future revenues.

The differences between a final assessment (such as the March 2025 Lebanon report) and an interim assessment (such as the *Lebanon DaLA* or the *RDNA* reports on Palestine and Ukraine) do not merely reflect the temporal scope of the event analyzed (completed vs. ongoing; *ex-post* vs. *ex-ante*). In fact, both the temporal and spatial framing of assessments are based on political (and ideological) assumptions that the WB never makes explicit.

5

years for  
Lebanon

5

years for  
Palestine

10

years for  
Ukraine

### Temporal scale of the assessment of early recovery, recovery, and reconstruction needs

Thus, the interim *Lebanon DaLA* estimates future losses over the 12 months following the event across the various evaluated sectors. In contrast, in its four interim assessments in Ukraine include, this estimation of losses is projected over an 18-month period (instead of 12 months as in Lebanon).

Similarly, the assessment of early recovery, recovery, and reconstruction needs calculates the cost of restoring infrastructure and services to their pre-shock levels, including a “build-back-better premium.” In the case of Lebanon, needs are estimated over three temporal scales extending through 2030: immediate needs in 2025, short-term needs by 2027, and medium-term needs for the 2028–2030 period. By comparison, Ukraine’s needs assessments generally span a ten-year horizon. As for the 2025 *IRDNA* on Palestine, the estimate of medium- to long-term needs extends over a five- to eight-year period (WB 2025b, p. 25).

It is important to highlight these temporal discrepancies in the accounting of losses and needs, as the WB claims to follow the same methodology everywhere and often emphasizes that each new accounting of damages and losses builds on the previous ones and that assessments conducted in one country at a given time serve as a basis for future assessments in similar conflict or war contexts. Thus, the WB states that the final Lebanon *RDNA* published in March 2025 draws on proxies derived from assessments in Gaza and Ukraine (WB 2025a, p. 54), while also incorporating (or updating) many of the findings from the interim damage and loss assessment (*Lebanon DaLA*) of November 2024 (WB 2025a, p. 16). Likewise, the latter also relies on a methodology “successfully used in many countries” and in “other similar contexts,” and incorporates “proxy indicators from other countries and/or similar assessments,” such as those in Gaza and Ukraine (WB 2024a, pp. 17–18). However, without contextualization, it is difficult to grasp what similarities the WB identified between the war in Ukraine and the conflicts in Gaza and Lebanon. More importantly, in the absence of context for the data, it becomes impossible to make sense of the accounting estimates when they take the form of “extrapolations and proxies derived from similar countries and/or contexts,” as the WB itself acknowledges, especially since its figures are drawn from methods as varied as qualitative interviews, press data triangulation, data collection verified using satellite imagery, hyperspectral imaging or synthetic-aperture radar, and AI-generated data refined manually.

Thus, before undertaking a comparative reading of the WB’s reports, it is first necessary to establish a spatial and temporal framework by analyzing, in particular, the context of the events being assessed (the war in Ukraine and the conflicts in Palestine and Lebanon) in relation to the context in which the assessment reports were produced. This reframing is all the more important given that the accounting of damages and losses continues to grow as we write these lines, while an agreement between Russia and Ukraine has yet to materialize, and Israeli strikes in Lebanon and Palestine are recurring and expanding well beyond the fragile ceasefire agreements (respectively, November 27, 2024, and January 19, 2025).



## 2. Assessments in Contexts of War or Conflict

Russia's invasion of Ukraine began on February 24, 2022. Within the first months, the WB launched its RDNA work, including both damage and loss assessments and interim needs assessments, with two initial publications in the 3rd and 12th months and a third RDNA in February 2024 (WB 2024c). The latest one was published in February 2025, covers the entire period from February 2022 to December 2024 (WB 2025c). Prepared jointly with the EU and UN, usual partners in the WB's assessment efforts, these reports establish the Ukrainian government as a co-partner in preparing and developing the assessments (WB 2025c, p. 9), explicitly citing contributions from various ministries involved in generation and verification of data. Among these is the government's *Registry of Damaged and Destroyed Property*, whose "mandate is the verification and registration of damaged assets"<sup>6</sup> (WB 2025c, p. 93). Furthermore, the Ukrainian government is considered the primary recipient of these reports. Each report is typically presented by the WB at a public *launch event* attended by Ukrainian authorities, the European Commission, and other donor countries, an event that will be discussed in detail later in this study. These events play a vital role in securing international recognition of the damages and losses suffered by Ukraine and also serve as key moments to help the Ukrainian government mobilize funding for its war efforts. As stated by Ukraine's Ministry of Finance in its announcement of the launch event, "the report determines the amount of funds needed for recovery and reconstruction. [...] In 2024, 28 agreements totaling USD 31.8 billion were signed, including USD 22.9 billion in grants. Millions of Ukrainians have received support through Ukraine's cooperation with the World Bank."<sup>7</sup>

Then, on October 7, 2023, the deadly Hamas operation known as the "Al-Aqsa Flood" resulted in the deaths of nearly 1,139 Israelis, with 251 people taken hostage and approximately 2,000 people admitted to emergency care, including 630 hospitalized (56% military personnel and 44% civilians or police) (Goldman et al. 2024). In retaliation for Hamas's attacks, and for the armed support provided by Hezbollah starting on October 8, 2023, Israel responded with full-scale wars in Lebanon and Palestine, with military repercussions across the entire region (involving Iraq, Iran, Yemen, and Syria to varying degrees).

**91** mentions of the term « **conflict** » in a 32-page interim assessment report on the « **conflict** » in Gaza

On March 29, 2024, the WB published its first interim assessment report on the "conflict" in Gaza, without involving the Palestinian authorities as partners in the assessment. The term "war" does not appear anywhere in the report, as the WB refers exclusively to "conflict," a word used 91 times in a 32-page document.

6. "The GoU's Registry of Damaged and Destroyed Property (RDDP) mandates the verification and registration of damaged assets [...] it also acts as a centralized tool for monitoring the extent, nature, and location of damaged assets and progress on their repair and reconstruction" (BM, 2025c, p. 93).

7. "The RDNA provides a comprehensive analysis of the damage caused to Ukraine by Russia's full-scale war. The report determines the amount of funds needed for recovery and reconstruction. [...] In 2024, 28 agreements totaling USD 31.8 billion were signed, including USD 22.9 billion in grants. Millions of Ukrainians have received support through Ukraine's cooperation with the World Bank." [https://mof.gov.ua/en/news/government\\_of\\_ukraine\\_and\\_international\\_partners\\_will\\_present\\_the\\_fourth\\_rapid\\_damage\\_and\\_needs\\_assessment\\_rdna4-5028](https://mof.gov.ua/en/news/government_of_ukraine_and_international_partners_will_present_the_fourth_rapid_damage_and_needs_assessment_rdna4-5028)



The WB report on Gaza is notably lacking, as it does not include all territories affected by the “conflict,” thereby excluding acts of war carried out across Palestinian territories outside of Gaza, particularly acts of colonization in the West Bank. The WB repeatedly emphasizes the need for a new assessment including the West Bank, “when the security situation permits” (WB 2024b, p. 4; p. 21; p. 24). Thus, in February 2025, the WB published a new *Interim RDNA* report on the war in Gaza and its spillovers into the West Bank (WB 2025b). Like its predecessor, the new report does not address issues such as land confiscation, expropriation, the systematic destruction of arable land, or the expansion of settlements in the West Bank, actions that have been confirmed and condemned “as war crimes” by a large portion of the international community, including European states like France and Spain.<sup>8</sup> As a result, according to the WB, the total accounting of damages and losses in the Palestinian land sector is estimated at USD 130 million, according to an assessment that does not include “access to land” in its accounting. “Given the loss of documentation and potential loss of property, there is a long-term uncertainty in land tenure and property rights.” As such, the WB points out that even before the war, only 38% of Palestinians had access to legal documentation proving land ownership<sup>9</sup> (WB 2025c, p. 53). Thus, instead of incorporating into its calculations the costs related to the renewed confiscation of Palestinian land by Israeli settlement expansion, accelerating since October 7, 2023, the World Bank simply omits them, citing an unspecified methodological uncertainty that, in any case, could not be clarified without revisiting the specific context of a longstanding colonization.

Finally, as the Israeli war on Lebanon was entering its 14th month,<sup>10</sup> the WB published the first interim report (*Lebanon DaLA*) without the involvement of the Lebanese authorities. The terms “war” and “Israel” are never mentioned in the body of the text, appearing only in the titles of cited articles listed in the bibliography, while the term “conflict” appears 103 times in a 40-page report. The report identifies October 8, 2023 as the starting date, and sets two cut-off points: September 27, 2024 for agriculture and environment, and October 28, 2024 for other key sectors (WB 2024a, p. 5). In March 2025, the WB published a second, this time final, assessment report of damages and losses from the “conflict” in Lebanon, which also includes an assessment of recovery and reconstruction needs, following a post-conflict assessment methodology (WB 2025a, p. 16). According to the WB, this 2025 report was prepared at the request of the Lebanese authorities and in collaboration with the Lebanese National Council for Scientific Research (CNRS-L) (WB 2025a, p. 9).

## 103 mentions of the term « **conflict** » in a 40-page report published without the involvement of the Lebanese authorities

Thus, the WB’s reports on Ukraine explicitly address the assessment of war crimes committed by Russia, as recorded and verified by Ukrainian authorities. In Lebanon and Palestine, however, the WB’s reports focus on decontextualized conflicts that make no reference to war, let alone to war crimes. This difference is not merely formal; as we will show, the WB’s reports differ not only in the role accorded to public authorities and their sources of information, but also in the number of sectors included in the assessments, the components evaluated within each sector, and the spatial and temporal scope of the accounting exercises.

8. [https://www.lemonde.fr/international/article/2024/03/09/l-onu-considere-que-les-colonies-israeliennes-relevant-du-crime-de-guerre\\_6221002\\_3210.html](https://www.lemonde.fr/international/article/2024/03/09/l-onu-considere-que-les-colonies-israeliennes-relevant-du-crime-de-guerre_6221002_3210.html)

9. “Given the loss of documentation and potential loss of property, there is a long-term uncertainty in land tenure and property rights” (BM 2025c, p. 53).

10. A provisional human cost showed more than 3,768 deaths and 15,669 injuries on the Lebanese side, according to the latest official count by the government prior to the ceasefire, as of November 25, 2024 (Government of Lebanon 2024).

### 3. The Status of War Victims: A Focus on Gender-Based Violence

Clearly, an assessment addressing “conflicts” such as those in Gaza or Lebanon can hardly incorporate the costs related to “war crimes,” as is the case in the reports on Ukraine. The four reports on Ukraine holistically include all damages and losses across a country at war, even in areas or sectors relatively spared by the Russian invasion. They also consistently account for the impact of the “Russian invasion” on both civilians and military personnel, as well as the costs incurred by the

Ukrainian state in its war efforts, rearmament needs, and humanitarian relief for populations affected by the war. These reports (rightly) incorporate the costs related to Russia’s war crimes, notably deportations or the forced displacement of Ukrainians (especially women and children) to Russia or Belarus, as documented by the Ukrainian government. In this sense, the WB’s reports on Ukraine adopt a more ambitious approach than the mere accounting of damages and losses.

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*The four reports on Ukraine holistically include all damages and losses across a country at war.*

Prepared in coordination with the Ukrainian government and relying on its data and its own sources for data verification, these reports explicitly aim to assess the war crimes perpetrated by the Russian invasion, with the objective of asserting the rights of Ukrainian populations and authorities as “victims of war.” For example, the assessment of gender-based violence in Ukraine is not only grounded in a human rights-based approach, but also includes the denunciation of “sexual violence committed by Russian soldiers” (WB 2025c, p. 90), leading to the inclusion of “conflict-related sexual violence and trafficking in persons” as components of gender-based violence (WB 2025c, p. 40).

In contrast, the WB’s report on Palestine remains strikingly silent about conflict-related sexual violence. The only mentions of gender-based violence are framed either as by-products of the heightened and intersectional vulnerability of women in times of conflict, or as the result of traditionally perpetrated domestic violence by Palestinian men against women. Thus, according to the World Bank, gender-based violence in Palestine is primarily an internal matter – one that concerns Palestinians themselves and tends to intensify in times of conflict, “with half of married women subjected to abuse” (WB 2025b, p. 56). Unsurprisingly, the WB’s recommendations are thus primarily focused on the need to develop prevention plans and awareness-raising sessions on gender-based violence, particularly targeting Palestinian men and boys (WB 2025b, p. 57).

Since the issue is mainly considered to be internal to Palestinian society, the WB thinks that “the recovery will offer an opportunity to address systemic inequalities and ensure that women and girls are placed at the center of reconstruction efforts” (WB 2025b, p. 57). As for the sexual violence imposed on Palestinian men and women by the Israeli war, it goes entirely unmentioned in the WB’s reports. Yet, the use of sexual violence against Palestinian women (and to a lesser extent against men) has been extensively documented, to the point that a recent UN investigative report concluded that they constitute crimes against humanity: “The Commission finds, on reasonable grounds, that cases of women and girls being directly targeted by members of the Israeli Defense Forces (IDF) constitute violations of the right to life. Moreover, these acts amount to crimes against humanity” (United Nations 2025, p. 37).

The unequal attention given to Ukrainian and Palestinian women victims of sexual violence in the WB's reports is particularly revealing of the shift from an evaluation in a wartime context, as in Ukraine, to one framed as an "extremely severe humanitarian crisis"<sup>11</sup> in Gaza (WB 2024b, p. 1). Rather than being viewed as victims of a series of recurrent wars – thus, primarily as victims of war crimes or even crimes against humanity – Palestinian women are instead described as victims of "humanitarian crises," now exacerbated by the current "conflict" (WB 2024b, pp. 1–2 & p. 18), where "the risk of gender-based violence is exacerbated by mass internal displacement" (WB 2025c, p. 19).

*The unequal attention given to Ukrainian and Palestinian women victims of sexual violence in the WB's reports is particularly revealing of the shift from an evaluation in a wartime context, as in Ukraine, to one framed as an "extremely severe humanitarian crisis" in Gaza.*

The health and social protection sectors, in turn, illustrate this shift from an assessment in a context of war (as in Ukraine) to assessments in contexts of conflict and humanitarian crises (as in Gaza and Lebanon). The difference is not merely semantic; it leads to a different selection of 'observable' categories to be included in the assessment, thereby affecting the accounting of damages and losses.



UKRAINE



PALESTINE

« Russian invasion »

« conflict »

« sexual violence committed by Russian soldiers »

« the risk of gender-based violence is exacerbated by mass internal displacement »

« victims of war crimes »

« extremely severe humanitarian crisis »

11. "The ongoing conflict in the Gaza Strip has caused loss of life, forced displacement, and damages to social, physical, and productive infrastructure at an unprecedented speed and scale. The United Nations (UN), European Union (EU) and other humanitarian and development partners have repeatedly called it an extremely severe humanitarian crisis" (BM 2024b, p. 1).

## 4. Focusing on Health and Social Protection in Times of War or Conflict

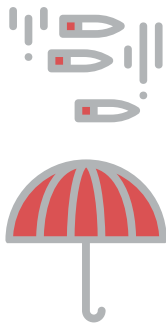
Assuming Ukraine's eventual accession to the EU, the WB incorporates in its assessments the future needs of a social protection system aligned with European standards. Accordingly, the WB's war damage in Ukraine estimates include the costs for the social protection sector, particularly the coverage of war-related injuries through social security and assistance programs for vulnerable groups. These two dimensions, however, are entirely absent from the 2024 Lebanon and Gaza assessments. In the Gaza Interim Damage Assessment, this exclusion is, by design, the result of limiting the scope of analysis to physical damage only, excluding economic losses altogether (WB 2024b). But how can one explain the absence of social protection losses in the WB's reports on Lebanon?

In Ukraine, losses in the social protection sector alone were estimated by the World Bank in 2025 at over USD 14.4 billion, compared to USD 19.6 billion for the health sector (WB 2025c, p. 38) – an amount that exceeds the total combined damages and losses for all sectors in Lebanon, estimated at USD 14 billion (WB 2025a, p. 9). Admittedly, the scale of destruction in Ukraine and Lebanon is not comparable. But what is truly alarming in this comparison is not so much the disparity in economic costs, but rather the highly political decision to entirely exclude the Lebanese social protection sector. Yet, in times of war, even in a country like Lebanon where the state offers limited protection, social protection losses are far from negligible. So how can one explain the exclusion of social protection from the assessment of the Israeli war on Lebanon, when caring for war victims has placed a significant burden on the state's finances?

While the WB indicates, in its 2025 PDNA, that the assessed sectors were those specifically imposed by the Government of Lebanon (WB 2025a), the 2024 *Lebanon DaLA* – which was not commissioned by the government – still excluded the social protection sector (WB 2024a).

Both reports on Lebanon exclude the social protection sector from their scope. However, coverage for the injured and access to care for displaced patients, particularly the uninsured, as well as costs related to the restoration of these services, were partially included under the Lebanese health sector (WB 2025a, p. 39).

Together, damages and losses in the health sector in Lebanon were estimated by the WB at USD 412 million in November 2024 (including USD 74 million in damages and USD 338 million in losses). In the final assessment of March 2025, the estimate rose to USD 908 million, with USD 208 million in damages and USD 700 million in losses. In both reports, the damage assessment in the health sector is limited to the physical destruction of healthcare facilities. As for the losses, they stem from increased costs of additional healthcare for conflict- and displacement-related injuries and illnesses (USD 45 million in 2024 vs. USD 51 million in 2025), reduced revenues from non-operational facilities (USD 201 million in 2024 vs. USD 605 million in 2025), and the decreased availability of healthcare personnel to provide adequate medical care, leading to increased mortality and morbidity (USD 91 million in 2024 vs. USD 44 million in 2025) (WB 2024a, p. 11; WB 2025a, p. 39). The final assessment thus retains the same analytical assumptions, but yields a significantly higher bill.



**The WB's assessments in Lebanon fail to capture the impact of the Israeli war on public health and the finances of the Lebanese state.**

The WB's war damage in Ukraine estimates include the costs for the social protection sector, particularly the coverage of war-related injuries through social security and assistance programs for vulnerable groups.

This modest final assessment of the damage and losses in the health sector should be viewed in light of the 2020 Beirut Port explosion, when the WB estimated health sector losses to range between USD 200 million and USD 245 million, damage between USD 95 million and USD 115 million (WB 2020a, p. 43), and social protection needs at a level exceeding that of the health sector by more than half (WB 2020a, p. 46).

In November 2024, however, the number of deaths was at least 15 times greater than the death toll from the 2020 blast. The 19 September 2024 beeper/pager attack alone resulted in thousands of newly disabled individuals. Treatment of war injuries (including those caused by the beeper/pager attacks) was entirely provided by the Ministry of Health, across both public and private hospitals. Moreover, in 2025, destruction of health infrastructure reached an unprecedented level in the country's history: 298 medical facilities were completely destroyed (including one hospital, 121 dental clinics, 60 pharmacies and 34 social development centers) and 587 were damaged (including 39 hospitals) (WB 2025a, p. 39).

As previously noted, the issue here is not with the WB's estimation methodologies, nor the accuracy of its figures (the financial accounting), but rather with the political choices that inform these constructs – particularly, the entirely political decision to include (in 2020) or exclude (in 2024 and 2025) the losses incurred by social security and other state-run social protection structures in Lebanon. More broadly, unlike the reports on Ukraine, the WB's assessments in Lebanon fail to capture the impact of the Israeli war on public health and the finances of the Lebanese state. As a result, the Lebanese public sector, with its damages, losses, and future financing needs, appears to be largely omitted from the WB's reports. Consequently, the only damages, losses, or needs related to the public sector in the 2025 PDNA are limited to those of municipalities and public services.

Therefore, the differential treatment of the health and social protection sectors in Ukraine, Lebanon, and Gaza cannot be solely attributed to methodological constraints. As the next section will argue, this divergence is more a reflection of ideological and political biases, related to the position the WB assigns to the concerned states in its various assessment reports – biases that influence the status and rights of the victims, as well as the financial accounting of the assessment exercise.

## 5. State Rights as a Precondition for Establishing Victim Rights

Following the Russian invasion, the Council of Europe announced the creation of an international register of damage caused by Russia to Ukraine, pursuant to Resolution CM/Res(2023). In this context, *“the procedure and methods of assessing damage and losses from the [Russian] war are defined in a number of regulatory documents”* (Zhuk et al., 2023, p. 204). As for Lebanon and Gaza, this exercise is conducted by the WB outside of any regulatory framework, and at times without consultation with local authorities, as seen in the 2024 assessments. This grants WB assessors the discretion to determine which components are included or excluded from the assessment.

The WB’s assessments in Ukraine are undertaken in consultation with the state and are grounded in a rights-based approach, taking into account the Ukrainian government’s economic, social, and military policies aimed at preserving or restoring the rights of victims. On the one hand, the assessments incorporate war-related expenditures incurred by the Ministry of Defense as it fights against the Russian invasion or attempts to assist civilians. On the other hand, the WB measures the human rights impacts of the war in Ukraine, including (and rightly so) two key categories: the rights of Ukrainian veterans and their families, and child protection concerns, particularly in the context of forced deportations, as *“19,546 Ukrainian children had been deported and/or forcibly displaced to Russia”* (WB 2025c, p. 24).

0

mentions of the word «rights» in the Lebanon report

30

mentions of the word «rights» in the Ukraine report

In contrast, the WB’s assessments in Lebanon and Gaza do not incorporate costs related to victims’ rights or protections. The word “rights” does not appear at all in the Lebanon report, while the 2024 Ukraine report mentions it at least thirty times (WB 2024c). Despite the Lebanese Army sustaining both economic and human losses, the WB’s reports do not account for the costs related to war efforts – not those of the Ministry of Defense, much less those of Hezbollah. Even the damage and losses incurred by non-military institutions affiliated with Hezbollah (such as Al-Qard Al-Hasan, one of the main non-bank financial institutions in Lebanon, which has been systematically targeted by Israel) are not factored into the calculations. In both Lebanon and Palestine, veterans and their families are left out, as are prisoners of war.



Finally, the reports on Ukraine are discussed and validated by the Ukrainian government, as they play a central role in multilateral negotiations related to mechanisms of international assistance – humanitarian and, above all, military. The Ukrainian population and institutions are recognized as war victims, with the associated damage and losses framed in relation to a “right to reparations.” During a joint presentation of the RDNA3, held in February 2024 by the WB and the Government of Ukraine, Prime Minister Denys Shmyhal welcomed the WB report’s preliminary compensation mechanisms for Ukraine (e.g., the freezing of Russian assets, particularly in the subsidiaries of Russian banks operating in Ukraine). He noted that *“the results of RDNA3 would contribute to the implementation of the Ukraine Facility programme, which had been approved by the European Parliament and the EU Council and provided for the allocation of EUR 50 billion over four years.”*<sup>12</sup>

*Not only do WB assessments influence the positioning of states within international aid mechanisms, they also directly inform the global issue of recognizing the rights and statuses of victims.*

While WB reports are not intended as legal instruments establishing rights or compensation,<sup>13</sup> they nonetheless carry significant weight in shaping the recognition of victim status and the rights associated with their protection.

In Ukraine, the legal framing of the assessments by the European Commission has led to the establishment of an international register of “damage and losses” that will serve to uphold, for generations to come, the Ukrainian people’s right to seek justice for the atrocities of “war crimes” committed during the Russian invasion. Foremost among these, the WB cites the illegal deportation of Ukrainian people and the deprivation of liberty in occupied territories<sup>14</sup> (WB 2024c, p. 66), as well as the costs incurred due to the deaths of Ukrainian journalists and the losses sustained by the media and communications sectors. To address this need, the WB’s assessment report for Ukraine even includes estimates of the costs of rearming the country, along with the expenditures borne by public administrations – particularly the Ministry of Justice – for investigating and documenting war crimes (WB 2024c, p. 179).<sup>15</sup>

Moreover, the purported neutrality of methodological assumptions should not obscure the functional role these reports play within multilateral negotiations and international relations. Not only do WB assessments influence the positioning of states within international aid mechanisms, they also directly inform the global issue of recognizing the rights and statuses of victims. How, for instance, can claims related to war crimes, genocide or crimes against humanity in Gaza be credibly advanced when the WB’s assessment focuses solely on the impact of a “conflict,” the toll of which

is framed in terms of a straightforward quantitative (monetary) comparison with the “2014 conflicts” and the “2021 conflicts”? On the one hand, this ideological bias distorts the financial account, as the analytical categories themselves shape the “observable” phenomena that the evaluation claims to measure. On the other hand, it risks turning the assessment into an instrument that effectively denies the occurrence of war crimes – not to mention genocide – as exemplified by the risk of erasing the ecological genocides caused by war.

12. An official speech republished on Government Portal, the government’s official website: <https://www.kmu.gov.ua/en/news/uriad-i-svi-tovyi-bank-predstavlyi-rdna3-potreby-na-vidbudovu-ukrainy-skladaiut-vzhe-maizhe-486-miliardiv-dolariv>

13. The WB itself acknowledges that its sectoral analyses – whether in Ukraine or elsewhere – do not capture the interdependencies between sectors, and that a future assessment would always be required to account for “the different types of reforms depending on war trajectory [...] in areas with limited or no fighting due to reduced investment during the war” (WB 2024c, p. 30).

14. “Illegal deportation or transfer or illegal deprivation of liberty” (BM 2024c p. 61).

15. “The burden of investigating and prosecuting war crimes on top of carrying out normal responsibilities” (BM 2024c, p. 165).

## 6. Environmental Uncertainties of the WB's Assessments in Lebanon and Gaza

The inclusion or exclusion of certain war-related environmental disasters, and their future impacts on human lives, offers another illustration of the WB's selective accounting of damage and losses. This practice, by extension, raises concerns about the potential denial of acts of genocide, particularly ecological ones.

The WB's reports on Ukraine fully incorporate in their estimates the costs associated with explosive hazard management, including the human resource needs for post-conflict land rehabilitation in war-affected areas. By contrast, the environmental impacts of the wars in Lebanon and Gaza are primarily portrayed as consequences of waste management crises triggered by destruction or population displacement. For instance, in 2024, the *Lebanon DaLA* noted that the “environment, through natural resource degradation and the impact on solid waste management, has incurred US\$221 million in damage with losses estimated at US\$214 million” (WB 2024a, p. 5). The 2025 final assessment maintains the same assumptions, though it reports significantly higher figures, with damage estimated at USD \$512 million and losses at USD \$790 million (WB 2025a, p. 36).

Similarly, according to the 2024 interim assessment for Gaza, the environmental bill, limited by design to damage only (excluding losses), amounted to USD 411 million, due to environmental harm “adversely affecting physical assets such as coastal areas, water, soil, agricultural fields, and the Wadi Gaza nature reserve, along with vital ecosystem services” (WB 2024b, p. 16). Yet, paradoxically, in the more recent 2025 assessment, the environmental bill is markedly lower, with damage estimated at only USD 92 million and losses at USD 165 million. There is little point in trying to understand how this estimate decreased between the two assessments, especially when the WB itself reminds us that “the continued bombardments of civilian buildings have created an immense volume of debris (between 41–47 million tonnes so far), and contaminants from explosive residues are released to the environment” (WB 2025b, p. 50).

A modest accounting indeed for the environmental damage caused by tens of thousands of tons of explosives used by the Israeli military and the systematic destruction of soil – acts that some experts describe as a genuine ecological genocide (ecocide)<sup>16</sup>.

**Included in the WB reports on Ukraine**



**costs associated with explosive hazard management**



**human resource needs for post-conflict land rehabilitation in war-affected area**



**Excluded from the WB reports on Gaza and Lebanon**

**economic and environmental impact of non-conventional weapons**



**current or future costs to the environment or public health**

16. CeSSRA, 2024, « Plus que de l'aide, le Liban a besoin d'un État social de droit » <https://civilsociety-centre.org/paper/more-aid-lebanon-needs-welfare-state-upholds-rule-law>



The WB's reports on Gaza and Lebanon entirely exclude the economic and environmental impact of non-conventional weapons. Consequently, their current or future costs to the environment or public health are simply absent from the WB's accounting. In the 2024 *Lebanon DaLA*, even the use of white phosphorus by the Israeli army – with its long-term impacts on health, the environment and social protection – is excluded from the report, on the grounds that its use “*was not independently and scientifically verified by the World Bank [...] nor by any other international independent investigator*”<sup>17</sup> (WB 2024a, p. 14). The 2025 report does not mention it at all.

Yet the Government of Lebanon and CNRS-L have been regularly publishing scientific reports for over a year on the environmental damage caused by the war (the geolocation of Israeli attacks, their frequency and intensity, and their systematic targeting of natural resources, particularly water), clearly identifying the time and place of non-conventional weapons use, including white phosphorus.

Moreover, the National Center for Natural Hazards & Early Warning (NCNHEW), which is part of CNRS-L, and the interactive map developed by the independent research organization Public Works Studio, have both conducted ongoing scientific monitoring of the war's environmental impacts, providing evidence of widespread use of white phosphorus.<sup>18</sup> Both local sources are consistent in geolocating white phosphorus attacks across southern border villages.

# +10,000

tonnes of explosives used by Israel, while the WB overlooks the impact of the use of unconventional weapons in Gaza and Lebanon.

In addition, the use of white phosphorus has been confirmed by independent international sources, contrary to the WB's stated reservations. In fact, Human Rights Watch<sup>19</sup> and Amnesty International<sup>20</sup> have both extensively documented the use of white phosphorus along Lebanon's borders, and an August 2024 report by ESCWA in partnership with UN-Habitat stated that “*the use of phosphorus and incendiary bombs has devastated agriculture in southern Lebanon, destroying farmland, livestock and infrastructure*” (ESCWA 2024, p. 2). One might then ask what additional independent international sources would be required for the WB to incorporate in its assessment the damage and losses related to the use of white phosphorus, when its deployment has even been widely broadcast by international media?

Finally, it is striking that these environmental damages caused by non-conventional weapons were not subsequently incorporated into the WB's 2025 final report, despite the collaboration of CNRS-L and NCNHEW, both of which have thoroughly documented them (CNRS & NCNHEW 2024). That said, it is the uncertainty surrounding the human toll of these wars that ultimately highlights the disparity between the marginal importance the WB assigns to data produced by public authorities in Palestine or Lebanon, and the central role it accords to data generated by the Ukrainian government.

17. “*The alleged use of white phosphorus in Lebanon was not independently and scientifically verified by the World Bank as part of this interim assessment*” (BM 2024a, p. 14).

18. <https://publicworksstudio.com/en/map-of-israeli-attacks-on-lebanon-2023/>

19. <https://www.hrw.org/news/2024/06/05/lebanon-israels-white-phosphorous-use-risks-civilian-harm>

20. <https://www.amnesty.org/en/latest/news/2023/10/lebanon-evidence-of-israels-unlawful-use-of-white-phosphorus-in-southern-lebanon-as-cross-border-hostilities-escalate/>

## 7. The Challenge of Estimating the Human Toll of Wars and Genocides

While epidemiologists attempt to measure and categorize human losses in war and post-war contexts, WB economists seek to quantify their monetary costs. Counting the casualties, however, is fraught with numerous uncertainties. How should the official number of “civilian” casualties directly killed or injured by the war be tallied? How can one distinguish between civilian and non-civilian deaths? How should the number of individuals indirectly killed due to the war – because of illness, pollution, epidemics, malnutrition, and other factors – be calculated, especially when this number often exceeds that of direct casualties?

Drawing on a systematic review of dozens of surveys conducted in conflict-affected countries, the Global Burden of Armed Violence – a report stemming from the 2008 Geneva Declaration – shows that the number of indirect deaths typically ranges from 3 to 15 for each civilian directly killed during a war. A significant share of these deaths can be attributed to post-war armed violence, with the presence of “a 20–25 per cent risk of relapsing into war” in such contexts (Geneva Declaration, 2008, pp. 4–5).

*How should the official number of “civilian” casualties directly killed or injured by the war be tallied? How can one distinguish between civilian and non-civilian deaths? How should the number of individuals indirectly killed due to the war – because of illness, pollution, epidemics, malnutrition, and other factors – be calculated, especially when this number often exceeds that of direct casualties?*

### Direct Victims

*who are the civilians and who are the non-civilians?*



### Indirect Victims

*illness, pollution, epidemics, malnutrition...*

In Ukraine, as in Gaza and Lebanon, the number of deaths directly or indirectly attributable to the war continues to rise. The most vulnerable victims (such as individuals disabled by war, older persons, orphans, and women) are generally the most exposed to the risks of post-shock violence, as highlighted by the WB in its report on Ukraine (WB 2024c).

However, in its 2024 report on Gaza, the WB does not commit to an estimate of the human toll of the “2023–2024 conflict,” stating that “the United Nations is currently unable to verify the casualty figures issued by the Gaza MoH” (WB 2024b, p. 1). Yet these figures are supported by numerous independent epidemiological analyses, which show consistency with data from the United Nations and its Relief and Works Agency for Palestine Refugees in the Near East (UNRWA). A systematic comparison of both sources, published in *The Lancet*, notes “reasonable data quality” by the Ministry of Health, indicating that allegations of data fabrication are implausible – especially since the official figures actually underestimate the real number of Palestinians killed directly or indirectly by the war (Jamaluddine et al. 2023, p. 2189). Another article in *The Lancet* corroborates the alignment between UN and Ministry of Health data, reporting a provisional human toll of 35,091 direct deaths in Gaza as of 10 May 2024 (of which 30% were unidentified bodies). Using conservative estimation assumptions (four indirect deaths for every directly killed civilian), the authors estimate that the total number of individuals killed, directly or indirectly, by the war could reach 186,000, representing 7.9% of Gaza’s population (Khatib et al. 2024).

In the future, *ex-post* evaluations of the economic burden of war must take into account the link between damage and loss incurred during wartime and the human toll in the post-war period. While this toll appears to be better documented in the case of Gaza, estimating the number of direct and indirect victims of the war in Lebanon will likely prove far more difficult, unless data collection methodologies are implemented without delay.

	
GAZA	LEBANON
More accessible data	Scattered data, lack of census
More accurate estimates of direct and indirect deaths	Hard to quantify without a rigorous methodology
Based on conservative estimates, the war in Gaza has caused 186,000 direct and indirect deaths	Estimating war casualties in Lebanon will be far harder unless data collection methodologies are implemented without delay

## Conclusion

Ultimately, the reports on Lebanon and Gaza exclude a wide range of war-related costs – such as the environmental impact of non-conventional weapons, explosive-related hazards, the costs of care for war-injured and persons with disabilities, and expenditures related to social protection – all of which are included in the WB’s report on Ukraine. As a result, according to the WB, the majority of damage in Lebanon and Gaza<sup>21</sup> is attributed to destruction in the housing sector, whereas in Ukraine, housing accounts for only one-third of total war-related damage (USD 57.6 billion out of a total of USD 176 billion) (WB 2025c, p. 36). This disparity clearly reflects the unequal role assigned to public authorities and institutions across the various assessment exercises.

More specifically, the case of Lebanon illustrates how the WB’s reports serve as instruments for redefining the role of the state and its place within international relations (Hariri et al. 2020). Since 2016, the WB has been regularly publishing quarterly reports on the Lebanese economy,<sup>22</sup> some of which have become “classics” in public, academic, and media discourse, leaving an indelible mark on both everyday and scientific language, and exerting a lasting influence on how Lebanon’s economy and its multiple crises are understood and analyzed.<sup>23</sup>

Leveraging the WB’s prestige – and its substantial technical, scientific and financial resources, which far exceed the limited capacities of local public and private data-producing institutions – these reports are rarely contested.<sup>24</sup>

Furthermore, the role assigned to the state in such reports is emblematic, as it illuminates the very functions of the evaluation itself, as well as the discursive (and power) dynamics between the speaker (the WB) and the various recipients of its discourse: the Lebanese state, “other” donor countries, international aid actors, and the major institutions of international law that rely on these assessments to guide relief efforts and post-conflict reconstruction (Hariri et al. 2021).

Increasingly, economic assessments of wartime damage and losses, and the corresponding human toll, constitute significant political stakes, centering primarily on the recognition (or denial) of war crimes, crimes of genocide, and crimes against humanity. With the International Criminal Court issuing arrest warrants against Russian and Israeli leaders, assessments conducted during “wartime” are likely to carry substantial implications for the future of international law.

*Economic assessments of wartime damage and losses, and the corresponding human toll, constitute significant political stakes, centering primarily on the recognition (or denial) of war crimes, crimes of genocide, and crimes against humanity.*

21. More specifically, damage to the housing sector amounts to over USD 4.5 million out of a total of USD 6.38 million (across all sectors), making up 67% of total damage in Lebanon (WB 2025a, p. 19), whereas in Palestine it accounts for half (WB 2025b, p. 4).

22. <https://www.worldbank.org/en/country/lebanon/publication/lebanon-economic-monitor>

23. They are, for example, responsible for expressions that have become widely used in analyses of Lebanon’s crises, such as “The Deliberate Depression” (WB 2020b) and “The Great Denial” (WB 2021a), two analytical categories that portray Lebanon as the archetype of a severe crisis of governance and elite corruption. Another example is the report that classified Lebanon’s crisis among the 10 most severe contemporary crises – if not one of the top 3 (WB 2021b).

24. In contrast, such assessments would likely have been viewed as an infringement on sovereignty in Israel, had they been conducted without consultation with the Israeli government (notwithstanding the fact that multiple public and private entities in Israel regularly carry out such evaluations, at local, sectoral, or national levels, without requiring technical assistance from the WB).

WB reports often tend to underestimate the actual economic cost of wars and armed conflicts, as well as their toll in human lives. A recent critical review of the *DaLA* methodology in Ukraine demonstrated that the data produced through the WB's broad-based approach differed substantially from the "*object-by-object*" evaluations conducted in scientific publications using granular, small-scale analyses and "ground-level" and "*object-specific*" methodologies. The authors concluded that "*the generalized rapid assessment approach used by the WB cannot be taken as a basis for the development of compensation mechanisms*"<sup>25</sup> for Ukraine (Zhuk et al. 2023, p. 211).

That said, the above remarks do not invalidate the comprehensive methodology employed by the WB. Rather, the key takeaway is that estimates generated through the *DaLA* methodology must be understood within their context, and their assumptions cannot be divorced from the intentions, functions and political uses that shape their design.

While the WB's *DaLA* methodology has its limitations, it also presents notable advantages. Unlike a post-disaster assessment approach, *DaLA* is designed to quantify both actual and anticipated costs. This allows for the progressive adjustment of projections and the possibility of intervening during an ongoing conflict to safeguard sectors deemed critical or vital to countries at war – or even to international law. For example, the successive assessments conducted across four iterations in Ukraine demonstrate how the cumulative effects of the conflict (including on the environment, public health, internal security and gender-based violence) have year after year increased the overall burden of the war on the Ukrainian population, *independently of any escalation in military activity*.

*The interim assessment could be considered more (politically) significant than the ex-post evaluation. Despite the uncertainty of its estimates, its practical utility lies in serving as a leverage to influence the course of a war and to contain its damage and losses, especially in sectors deemed critical for global peace.*

Even as wars continue to intensify, an interim assessment of the impacts of war offers the advantage of providing a "snapshot-in-motion" of an unfolding conflict. This not only helps inform the actions of states and international organizations, but also serves as a means of *applying pressure to mitigate damage* – particularly in sectors considered sensitive under international law (such as the destruction of cultural sites and monuments, or the forced deportation of children, etc.). From this perspective, the interim assessment could be considered more (politically) significant than the *ex-post* evaluation. Despite the uncertainty of its estimates, its practical utility lies in serving as a leverage to influence the course of a war and to contain its damage and losses, especially in sectors deemed critical for global peace.

25. "The generalized rapid assessment approach used by the World Bank cannot be taken as a basis for the development of compensation mechanisms." (Zhuk et al. 2023, p. 211).

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