

THE WASHINGTON INSTITUTE FOR NEAR EAST POLICY **POLICY NOTES**JANUARY 2024 NO. 144

How Hamas Manipulates Gaza Fatality Numbers

Examining the Male Undercount and Other Problems

Gabriel Epstein



The scene after an Israeli strike on Hamas targets in the Jabalia refugee camp in Gaza, late October 2023. REUTERS

Executive Summary

The post–October 7 Hamas-Israel war is a destructive and tragic event that has killed thousands of noncombatant civilians and displaced many more. As analysts noted at the outset, civilian harm is inevitable in urban battles where terrorist fighters hide among the population and refuse to surrender. The humanitarian cost in the current war has caused justifiable dismay, and fatality figures from the Gaza Ministry of Health and the Government Media Office (GMO)—both Hamas-run institutions—have provided a focus for global horror, providing metrics that have been relied on almost universally by international media and NGOs and at the International Court of Justice.

Although many organizations have uncritically accepted the numbers—and initially even reported them as verified facts, without any disclaimers that a party to the conflict provided them or acknowledging the near impossibility of providing precise, real-time fatality counts under wartime conditions there are many reasons to treat Gaza Ministry of Health and GMO fatality numbers with skepticism. President Biden expressed his own doubts during an October 25 news conference, saying he lacked confidence in the numbers put forth by Palestinian sources, although he later walked back the remarks in a meeting with Muslim American leaders.

Counting fatalities in the midst of any conflict is difficult, let alone in urban battles like those playing out in Gaza. Hamas has exceptional incentives—plus the means, methods, and opportunities—to exaggerate the numbers of civilian deaths. Most obviously, Gaza Health Ministry and GMO metrics show signs of being repeatedly massaged to omit or obscure male fatalities—the category most likely to include combatants. If Gaza fatality counts fail to distinguish combatants from noncombatants, underreport the deaths of men, and highlight the deaths of women and children—as they have done until now—then observers can be expected to assume that mainly women and children are being killed.

Although thousands of Palestinian noncombatants, including military-age males, have undoubtedly been killed in the Hamas-initiated conflict, the world must also recognize that the group has manipulated and exploited civilian fatality claims for its strategic benefit, in an attempt to truncate Israel's air and ground operations and stir international outrage. The international media and NGOs have repeated such claims without proper scrutiny and in turn validated and reinforced Hamas propaganda efforts. In reality, no one yet knows the proportion of civilians harmed versus Hamas fighters, and judgment should be reserved or at least qualified as an interim assessment informed largely by low-quality metrics provided by a combatant with a track record of propagandizing civilian deaths.

or Gaza authorities, previous rounds of conflict with Israel-in 2008-9, 2012, 2014, and 2021-have afforded considerable experience in reporting fatalities and an established system for communicating metrics to international organizations and NGOs. A number of associated analyses have contended that Gaza Ministry of Health counts have been relatively accurate dating back to the 2008-9 war, referred to as Israel's Operation Cast Lead, and they are regarded as generally credible both by the U.S. government and international agencies.¹ Overall, past Health Ministry fatality numbers have lined up somewhat closely with counts verified by the UN Office for the Coordination of Humanitarian Affairs (OCHA) and have not deviated extraordinarily from assessments by either the Israeli government or research organizations like the Meir Amit Intelligence and Terrorism Information Center, which is closely affiliated with Israel's defense and intelligence agencies (see figure 1).²

Fatality Counting and Reporting Procedures in Gaza

In former conflicts, the United Nations strove to verify deaths reported by the Gaza Health Ministry and classify them in real time as either civilian or militant, using the Protection Clustera network of "NGOs, international organizations, and UN agencies" directed by the UN Office of the High Commissioner for Refugees (UNHCR).³ Many analysts have pointed to this precedent of relative accuracy to argue that Health Ministry numbers are probably somewhat accurate in this war as well.⁴ Yet the accuracy of statistics in former conflicts should not be overstated: previous rounds of fighting also saw significant discrepancies between Palestinian, UN, and Israeli figures on militants versus civilians killed (e.g., the Meir Amit Center estimated that roughly



Figure 1. Fatality Estimate Comparison: Major Hamas-Israel Wars, 2008–21

Sources: Hamas-run Gaza Ministry of Health, UN Office for the Coordination of Humanitarian Affairs (OCHA), Israel Defense Forces, Israel Ministry of Foreign Affairs, and Meir Amit Intelligence and Terrorism Information Center.

half of Gazans killed in the 2014 conflict were militants while OCHA estimated only 21%⁵).

Moreover, international organizations and NGOs have not conducted the same fatality verification effort in the current war as they have in the past. The Protection Cluster for Palestine has produced only two documents since the fighting began, neither of which provides independent fatality estimates.⁶ Palestinian NGOs such as the Jabalia-based Al Mezan Center for Human Rights, which previously used on-the-ground interviews to report on deaths, have not done so in this conflict.⁷ OCHA has been transparent about its inability to verify Gaza Health Ministry claims, saying in its first reported impact statement on October 27 that it has "so far not been able to produce independent, comprehensive, and verified casualty figures."8 Thus, for the first time, international organizations and NGOs cannot verify the death count in real time, and have not attempted to distinguish between civilian and combatant

fatalities.⁹ This contributes to a skewed perception in which the UN relays Hamas claims, giving them an air of credibility and allowing major distortions like the undercount of adult male deaths to go unchallenged.

Processes Prior to the Israeli Ground Incursion

In the early weeks of the war, the Gaza-based Ministry of Health served as both the clearinghouse and reporting mechanism for Gaza deaths, relaying its findings to the Ramallah-based Palestinian Authority Ministry of Health, UN agencies, and the media. Fatalities were counted at a network of some thirty-six Gaza hospitals, comprising a mix of government-run and private facilities financed by NGOs and foreign states—along with the Palestine Red Crescent Society, morgues, and other unspecified sources.¹⁰ Under this system, bodies are identified and entered into a central information collection system.

During the initial weeks of the conflict, daily morning reports on fatalities came variously from Gaza Health Ministry spokesman Dr. Ashraf al-Qudra, Telegram and other Health Ministry social media channels,¹¹ the Hamas-run Government Media Office (GMO),¹² and the PA's official Palestine News and Information Agency (WAFA).¹³ These figures were also supplied directly to OCHA,¹⁴ which included them in its daily Flash Updates and Reported Impact statements, as well as to the UN Relief and Works Agency for Palestine Refugees in the Near East (UNRWA).¹⁵

This system appeared to be functioning relatively well during the air campaign phase of the war, despite severe degradation of the Gaza medical system and its associated ability to report and count deaths. Between October 7 and October 12, 2023, the Gaza Health Ministry released daily updates to the total fatality count with disaggregated death totals for men, women, and children (18 or younger).¹⁶ After a gap in reported totals from October 13 to October 17, the Health Ministry resumed such reporting on October 18, and from October 19 to November 10 regularly released disaggregated data, including a category for the elderly (60-plus).¹⁷ During this period, both the Ramallah-based Ministry of Health and the GMO, a unit of the Hamas-run Ministry of Information, published irregular reports of their own that generally tracked with the Gaza Ministry of Health.¹⁸ OCHA, for its part, cited the Health Ministry in its daily reports, but did not always provide disaggregated data and sometimes reported inconsistently on the number of adult women killed (combining women 19-59 and 60-plus at certain times and separating them at others).¹⁹

On October 26, the day before the Israeli ground invasion began, the Gaza Health Ministry published a list of 7,028 claimed dead, including (in most cases) their names, identification numbers, ages, and genders.²⁰ Full identification was given to all but 281 of these individuals, allowing for closer insight into the ministry's figures. The key weakness in this data, as in previous reports, involved the Health Ministry's failure to distinguish civilians versus combatants killed or deaths as a result of Israeli actions versus Palestinian militant actions—whether in the course of combat or by failed rocket launches falling back into Gaza. The Israel Defense Forces (IDF) estimates that about two thousand such failed rocket launches have occurred since the start of the war.²¹

Deteriorating Efforts as the Battle Progressed

The October 27 expansion of fighting to include ground operations inside the Gaza Strip has rendered the normal reporting system entirely ineffective. Whatever the accuracy of Health Ministry fatality figures in past conflicts, the current war is vastly different in scale, having seen the internal displacement of perhaps 1.7 million Palestinians.²² It is also the first Gaza conflict to involve severe and repeated loss of communications, combined with closure and evacuation of hospitals and an all-out IDF ground operation.

The loss of hospital capacity is borne out by the numbers. Six weeks after the start of ground operations, only eighteen of thirty-six hospitals in Gaza remained operational, and only a few in the north were even partially functional.²³ Under such circumstances, many injured or dead Gazans are not brought to the hospital, where they would be formally counted. Moreover, ambulances often lack fuel or simply cannot reach war zone areas. As the battle has progressed, reports have proliferated of mass burials of unidentified Gazans, whose deaths may be unreported to the Health Ministry.²⁴ This suggests a likely undercount of total deaths, as often occurs in confusing urban battles-although some no-longer-missing or rescued persons will not have been removed from lists of the presumed dead.

On November 10, the Health Ministry announced that it had lost its ability to create daily fatality tallies due to the collapse of medical infrastructure in northern Gaza—although the Ramallah-based Ministry of Health apparently continued receiving sporadic updates through November 19. A week earlier, on November 12, the Hamas-run GMO began reporting its own count, using an unknown methodology that included subtotals for women and children. The Health Ministry resumed reporting a daily total on December 2 but has not included subtotals in its daily reporting since then. OCHA sourced data exclusively from the GMO from November 22 through December 2, then drew from both entities through the end of the year, although it stopped reporting subtotals for women and children on December 11. On December 21, OCHA cited the GMO count for the final time and, after reporting the office's figures continuously for a month, offered its first caveat that the GMO's "methodology is unknown."²⁵

Additionally, in a detailed December 11 public health emergency report, the Gaza Health Ministry revealed that after November 10, it had begun to rely on "reliable media sources," mainly meaning news websites and TV clips, to track fatalities in the north.²⁶ The use of this method, far less accurate than relying on hospital and morgue counts, has not been acknowledged in any news or OCHA reports reviewed by the author (see further discussion in the next section). An end-of-year Health Ministry report confirmed that this practice continues and that just over 60% of deaths reported between November 11 and December 31 were based on media sources.²⁷ And on January 6, introducing a third counting method, the Health Ministry began calling on Gazans to submit fatality and missing persons reports via a Google Form.²⁸

Indicators of Low Accuracy in Fatality Metrics

Absent third parties working to verify the count in real time, foreign analysts have been reduced to speculation based on partial data. A short paper in the medical journal *Lancet*, for example, compared Gaza Health Ministry fatality figures to those of UNRWA's verified count of its own employees killed between October 7 and November 10, and concluded on the basis of similar trend lines alone that the Gaza ministry was not likely inflating its figures.²⁹ Yet given the UN agency's relatively small number of personnel—around 13,000—it has by far the "easier" task, while the Health Ministry (covering a population of more than two million) would likely be at greater risk of erring in its reporting.

Inconsistencies in the Data Set

An analysis of Hamas-run Health Ministry, GMO, and OCHA fatality reports between October 7 and December 31 reveals statistical discrepancies—as does an analysis of reported fatalities in the October 17 al-Ahli Hospital blast in Gaza City, a list of the dead published October 26 by the Health Ministry, and detailed public health emergency reports published on December 11 and December 31.³⁰ The key takeaway from these inconsistencies is the significant understatement of men killed, particularly after November 10, when the Health Ministry began relying on media reports for fatality figures from northern Gaza. Yet here a cautionary note is necessary: even as most combatants are men, most Gazan men are still civilians, rendering the overall number of men killed an imperfect proxy for Hamas fighters.

The low adult male fatality count coexists with a correspondingly high tally for children. OCHA first reported children's deaths on October 18, citing an October 16 GMO press release claiming a total of 853 dead.³¹ On October 19, however, OCHA listed a total of 1,524 children killed, citing the Health Ministry, indicating an increase of 671 in three days.³² Overall fatalities during that period were reported to have increased by 977 (from 2,808 to 3,785), implying that children made up 69% of fatalities and that only 306 men or women were killed across three days-a highly unusual outcome relative to every other period of the war. The fault here could lie with the GMO (and its unknown methodology) along with OCHA, which uncritically cited the count before switching back to Health Ministry figures on October 19.

Claims following the explosion at Gaza's al-Ahli Hospital exemplify apparent massaging of the numbers. On the day of the blast, Palestinian fatality

data transferred to OCHA is time-stamped 5:30 p.m., meaning it excluded fatalities from the disaster.33 Hamas, which slightly down-revised its initial claim from 500 to 471 dead,³⁴ reported only 478 additional deaths between 6 p.m. on October 17 and the same time October 18, implying that just 7 Gazans died during that twenty-four-hour period separate from the hospital explosion. OCHA itself notes in its October 18 Flash Update that the Health Ministry reported 62 Gazans were killed in two airstrikes in the Bureij and Jabalia refugee camps on the night of October 17.35 Thus, the separate incidents here would have accounted for 533 deaths, and Gazans likely died in other circumstances during that period as well. The Health Ministry does not attempt to reconcile these inconsistencies, and in any case its claims regarding al-Ahli fatalities are three to four times higher than estimates from multiple Western intelligence agencies.³⁶ The al-Ahli explosion was a unique event, however, making it unclear whether the extent of data manipulation reflected an exception or the norm.

After President Biden expressed skepticism on October 25 about the Gaza fatality numbers,³⁷ the Health Ministry released a very detailed register in direct response that nonetheless contained statistical discrepancies. For example, none of the three summary graphs on pages 4–5 of the register add up precisely to the claimed 7,028 cumulative fatalities reported to OCHA and noted at the start of the document. Instead, the overall fatality graph adds up to 7,045; the graph comparing adult and child fatalities comes to 6,972; and the graph comparing male and female fatalities equals 7,075.³⁸

The register also conflicts with that day's Health Ministry fatality report, which distinguishes among children, adult men, and adult women between October 7 and October 26. While the daily Health Ministry report claims 2,913 children, 1,568 women, 2,150 men, and 397 elderly were killed, the register records fatalities for 3,029 children (2,781 fully identified and 248 unidentified), 1,416 adult women, 2,088 adult males, and 462 elderly, with 33 unidentified fatalities distributed among the adult categories. These disparities indicate inevitable error.

Problems with fatality reporting worsened after Israel began its ground invasion on October 27. Between October 27 and October 29, for example, Health Ministry reports show a *decrease* in the total number of men killed (by 72; from 2,231 to 2,159);³⁹ and they show another decrease from November 4 to November 5 (by 274; from 2,890 to 2,616).⁴⁰ (See table 1.) These down-revisions are unexplained, and no evidence suggests the Health Ministry encountered evidence to invalidate its earlier counts prior to each lowering of the male number.

The rate of adult male fatalities relative to other categories since October 28—the day of reporting after Israel's ground invasion began—is strikingly low (see figure 2 and table 2). Between October 28

	October 27	October 29	Difference	November 4	November 5	Difference
Men	2,231	2,159	-72	2,890	2,616	-274
Women	1,643	2,062	419	2,123	2,550	427
Children	3,038	3,324	286	3,900	4,008	108
Elderly	414	460	46	572	596	24
Total	7,326	8,005	679	9,485	9,770	285

Table 1. Days on Which Gaza Authorities Reduced the Male Fatality Count

and November 10, men allegedly made up just 17% of fatalities, versus more than 34% of deaths between October 7 and October 27, despite heavy ground fighting.

OCHA and Health Ministry figures also diverge dramatically between October 31 and November 7. The UN office, for example, reported 307 more women killed on November 4 than did the Health Ministry—and the same number fewer men. Moreover, OCHA did not regularly update its total of elderly Gazans killed, although Health Ministry reports did so. Whether the ministry's reporting or decisions by OCHA account for the inconsistencies remains unclear.



Figure 2. Claimed Death Toll per Day, Gaza Health Ministry

Table 2. Claimed Gaza Fatality Count Before and After the IDF Ground Invasion, Gaza Health Ministry

	Before Ground Inv	asion (10/7–10/27)	After Ground Invas	ion (10/28–12/31)
	Fatality count	Percentage	Fatality count	Percentage
Men	2,496	34.1%	3,602	24.6%
Women	1,792	24.5%	4,808	32.8%
Children	3,038	41.5%	6,242	42.6%
Total	7,326		14,652	

November 11 Handover from Health Ministry to GMO

Inconsistencies grew even more pronounced after the Gaza Health Ministry's fatality-counting effort collapsed around November 10 and the GMO took over until at least December 2, at which point the Health Ministry resumed its daily reporting.⁴¹ While the ministry has not released subtotals since resuming its reporting, it has consistently asserted that roughly 70% of those killed are women and children, a proportion repeated by many news outlets and the UN.

The GMO is described by OCHA as falling under the "local" or "de facto" authorities in Gaza,⁴² and its updates on the death toll, disaggregated by group, differ sharply and inexplicably from those of the Health Ministry. The Health Ministry figures released since November 11 should be viewed with extra skepticism given the ministry's acknowledgment that the figures for northern Gaza come from "reliable media sources," which are unverified and extremely unlikely to include militant deaths.⁴³

On December 12, the Health Ministry posted a detailed report on the public health situation that revealed critical details about Gaza fatality counts.44 This report confirmed publicly what observers had guessed for some time: that since November 11, the Health Ministry had not input fatalities from the north in its central collection system, instead relying for the reporting of some 4,143 fatalities (22.5% of the claimed total) on "reliable media sources." This admission, which goes unnoted in OCHA publications or elsewhere, raises multiple methodological concerns. News reports are more likely to specify the number of women and children killed than men or combatants due to the dramatic nature of women and children's deaths and local pressure to downplay Israeli actions against combatants.

A comparison of Health Ministry and GMO data until December 11 reveals substantial differences between the respective counts. It also shows that the ministry does not comprehensively break down its 18,396 total by group.⁴⁵ Rather, of the 14,253 fatalities recorded in its central information system (the other 4,000-plus coming, as noted, from media reports), it only identifies 5,577 as adult men (39.1%), 4,349 as adult women (30.5%), and 4,327 as children (30.4%).⁴⁶ The GMO, by contrast, reports subtotals of 6,200 women and 8,000 children killed out of a total 18,412, indicating 4,212 men killed at most.⁴⁷ Such a stark Health Ministry–GMO gap would appear to confirm significant exaggeration of children's and women's deaths by the latter, assuming a more reliable Health Ministry central system relative to media sourcing. (Table 3 illustrates the purported breakdown of the fatalities derived from media reports.)

This gap has since widened further. In a January 1 report, the Health Ministry stated that of the 15,249 deaths recorded in its central information system —as of December 31, and not including any deaths in northern Gaza during the period from November 11 until that date—6,088, or 39.9%, were male (see table 4).⁴⁸ The same day, the GMO reported figures suggesting that a maximum of 6,098 men could have been killed across all of Gaza, implying that just 10 had died in the northern Strip during fifty-one days of heavy ground fighting.

On November 28, reflecting an apparently accelerating trend toward revising down male deaths, OCHA relayed GMO figures claiming more than 15,000 deaths (more than 6,000 children, more than 4,150 women, and thus an apparent maximum of about 4,850 men).⁴⁹ On December 8, ten days later, OCHA reported GMO claims of 17,487 deaths (7,729 children, 5,153 women, and 4,605 men—245 fewer than the number claimed on November 28).⁵⁰ After OCHA stopped using GMO figures, the revisions continued: the GMO reported subtotals indicating a maximum male death toll of 5,800 on December 20,⁵¹ and on January 7, a maximum of 5,835 male deaths, implying only 35 men had died across Gaza in eighteen days.⁵²

Thus, while chaos in northern Gaza appears to have prevented the Health Ministry from verifying deaths, other agencies have been left to potentially

Table 3. Gaza Health Ministry and GMO Claims on December 11

	GMO Report 12/11	Health Ministry Report 12/11 (all of Gaza through 11/10, only southern Gaza post-11/10)*	Media Sources (northern Gaza post-11/10)
Men	4,196	5,577	-1,381
Women	6,200	4,349	1,851
Children	8,000	4,327	3,673
Total	18,396 [†]	14,253	4,143

* Figures drawn only from the Health Ministry's central collection system.

[†] For a fuller explanation of this total, which was adjusted from an earlier tally, see endnote 45.

Table 4. Gaza Health Ministry and GMO Claims on December 31

	GMO Report 12/31	Health Ministry Report 12/31 (all of Gaza through 11/10, only southern Gaza post-11/10)*	Media Sources (northern Gaza post-11/10)
Men	6,098	6,088	10
Women	6,600	4,659	1,941
Children	9,280	4,602	4,678
Total	21,978	15,349	6,629

*Figures drawn only from the Health Ministry's central collection system.

manipulate their reporting. The fatalities derived from "media reports" make up some 61% of total fatalities reported between November 10 and December 31, undoubtedly affecting the alleged proportion of deaths of women and children. Despite the Health Ministry's widely repeated claim that women and children make up some 70% of the death toll, the ministry figures most likely to be reliable those within the central collection system—indicate roughly 40% of the deaths across the Strip before November 10 and in the south through December 31 are male. This proportion is likely even higher in northern Gaza, which has seen more than two months of heavy ground fighting, suggesting women and children constitute fewer than 60% of deaths.

IDF claims of enemy fatalities offer a useful measure

for comparison. Since October 7, according to the Israeli military, its forces have killed some 9,000 militants (not counting roughly 1,000 killed inside Israel on or after October 7).⁵³ This estimate, which should itself be treated with some skepticism, underlines the enormous gap between Hamas and Israeli claims, particularly since many of the 6,088 men the Health Ministry reported in the death toll on December 31 were inevitably civilians. U.S. intelligence agencies, for their part, estimate that Israel has killed between 20% and 30% of Hamas's fighting force, or between 5,000 and 9,000 militants.⁵⁴

OCHA, for its part, used a blend of Health Ministry and GMO figures for its subgroup fatalities, but has refrained from updating those numbers since December 11 even as it updates the overall total.⁵⁵ On December 11, OCHA cited a GMO tally from December 7 to report 5,153 women and 7,729 children killed, implying a male death toll of 5,514, which is already below the Health Ministry total of 5,577 male fatalities among the 14,253 fatalities in its central collection system alone. In other words, OCHA appears to be uncritically relaying the GMO's unsupportable claim that no men died in northern Gaza between November 11 and December 11.

After using GMO tallies for a month, OCHA issued its "unknown methodology" caveat on December 21.⁵⁶ Notably, on this date, the GMO claims indicated a maximum of 5,800 men killed, just 23 more than the Health Ministry had identified from its central collection system alone ten days earlier. On January 3, OCHA removed any mention of fatality subtotals from its reports,⁵⁷ and after January 11 the office no longer highlighted the claim that 70% of Gazan deaths are of women and children.⁵⁸

Systematic Underreporting of Male Fatalities

The underreporting of adult male fatalities described in this paper is the single most evident flaw in Gaza's reporting systems, especially since the GMO took over after November 10. In any conflict, cumulative fatality counts generally increase across all subgroups unless evidence emerges to invalidate earlier reports or suggest reclassifying between subgroups. In the current war, however, the Gaza Health Ministry and GMO have regularly downsized the male death count, and the general pattern of statistics shows an improbably low proportion of deaths among males—who presumably would be dying in at least their demographic proportions, if not more, due to their role in ground fighting.

The Motive for Underreporting Male Fatalities

The question is, why would Hamas be systematically and substantially underreporting or mischaracterizing male fatalities in this crisis, having apparently refrained from doing so in previous rounds of conflict?⁵⁹ An obvious explanation is that Hamas has strong incentives to portray the current Gaza operation as especially indiscriminate and focused mainly on noncombatant women and children, in order to bring the Israeli offensive to a halt before the group loses control of the entire Gaza Strip and potentially faces annihilation.

Hamas's public relations and information warfare campaigns, especially after the October 17 explosion at al-Ahli Hospital, are instructive. For instance, on the night of the hospital explosion, Hamas claimed an Israeli strike had killed 471 Gazans. Israeli, U.S., and other intelligence agencies now confidently assess the disaster was caused by a failed Palestinian Islamic Jihad rocket, with a death toll closer to one hundred, raising concerns that Hamas may be inflating fatality figures for other incidents as well.⁶⁰

Hamas's GMO-part of the group's propaganda machine-is particularly active in pushing the narrative that a large majority of deaths are women and children. Health Ministry figures from December 31, as noted earlier, show males making up 40% of fatalities, and this figure excludes northern Gaza after November 11, where the proportion of men killed can reasonably be expected to far exceed that in the south, owing to the weeks of ground fighting there.⁶¹ Yet the GMO figures for the same day show males making up just 23% of fatalities.⁶² The Health Ministry also claims, contradicting its own data, that 70% of deaths are women and children.63 At the very least, these inconsistencies, both within Health Ministry reporting and between the ministry and the GMO, necessitate more explanation of methodology and procedure before the data can be regarded as trustworthy, with specific attention going to the fatalities evidently derived from media reports in northern Gaza.

Final Thoughts

None of the analysis presented here diminishes the scale of the human tragedy in Gaza since Hamas sparked the war with Israel in October 2023. It is unprecedented for residents of the coastal enclave.

By embedding military facilities within civilian areas, Hamas further endangers the lives of the Gaza residents it purportedly defends, and by failing to distinguish between civilians and combatants, it seeks to obscure its military losses and magnify civilian deaths. The use of human shields thus presents an advantage on the battlefield and in the fight for public opinion.

Tracking deaths constitutes a discrete challenge within the Hamas-Israel war. Doing so in a battlefield environment like Gaza is highly difficult, and the actual toll is often only known well after hostilities end, or else remains permanently unclear.⁶⁴ In the current war, many more Palestinians will be laid to rest only after the fighting stops. Moreover, the GMO claims that as of December 31, more than 7,000 Gazans were trapped under the rubble of collapsed buildings,⁶⁵ although it is not clear if this list is updated as bodies are recovered or people rescued. No one knows how many Gaza militants are buried in the tunnels or how many people were interred during mass burials.⁶⁶ Even in Israel, a country with high institutional capacity and a developed and professional masscasualty response infrastructure, bodies were still being recovered more than a month after the October 7 attacks, the dead have only been slowly identified, and the death toll was revised down on November 11, from around 1,400 to about 1,200.⁶⁷

Expecting significant precision or accuracy in death tolls in a war zone, where estimates often range in the tens of thousands, is a fool's errand. What can be said for certain is that Hamas-produced statistics are inconsistent, imprecise, and appear to have been systematically manipulated to downplay the number of militants killed and to exaggerate the proportion of noncombatants confirmed as dead. The Gaza Health Ministry and GMO figures are cited widely, in many cases without caveats, often to claim that Israel is engaging in indiscriminate bombardment or attempted genocide, primarily targeting women and children. Even in more nuanced analyses, such as a *Haaretz* article examining only the air campaign, the question of underreporting of fighters' deaths is simply not addressed, obscuring an essential element of the civilian-combatant fatality ratio.68 Without a relatively accurate sense of civilian versus combatant deaths, one cannot make definitive judgments about the nature of Israel's military campaign. 🔹

Annex A. Death Toll in Gaza War

Men (19–59), Women (19–59), Children (0–18), Elderly (60+) ■ = Decrease in the cumulative count

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- -		I	I	I	I	I	I	I	I	I	I	I	I	I	I	1,845	I	I	I	I	1,900
- $ -$ <th></th> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>2,215</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>2,228</td>		I	I	I	I	I	I	I	I	I	2,215	I	I	I	I	I	I	I	I	I	2,228
- - 1 1010 353 53 - 2,808 5 - <th< th=""><th></th><td>I</td><td>I</td><td>I</td><td>I</td><td>I</td><td>I</td><td>I</td><td>I</td><td>I</td><td>2,450</td><td>I</td><td>I</td><td>I</td><td>I</td><td>I</td><td>I</td><td>I</td><td>I</td><td>I</td><td>2,670</td></th<>		I	I	I	I	I	I	I	I	I	2,450	I	I	I	I	I	I	I	I	I	2,670
- -		I	I	I	I	I	1,019	936	853	I	2,808	I	I	I	I	I	I	I	I	I	2,808
- $ 3,478$ $ 3,478$ $ -$		I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	853	I	3,000
1,000 $1,524$ 120 $3,785$ $ 3,785$ $ -$ <th></th> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>3,478</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>3,478</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>I</td> <td>3,478</td>		I	I	I	I	3,478	I	I	I	I	3,478	I	I	I	I	I	I	I	I	I	3,478
016 1,661 - 4,137 - - 4,137 - 4,137 - 6 1,756 - 4,137 1,563 908 1,661 767 1,756 - 4,385 - 4,385 - 4,385 -		1,141		1,524		3,785	I	I	I	I	3,785	I	I	I	I	I	I	I	1,524	I	3,785
967 1,756 - 4,385 1,756 - 4,385 1,756 - 1,385 1,662 967 1,756 1,023 1,873 187 4,651 - - - - 4,651 - - - - - - - 6,763 1,755 1,0230 1,873 1,119 2,055 217 5,087 2,179 2,056 297 2,102 1,903 187 1,913 1,119 2,055 1,129 2,056 297 2,030 297 2,794 1,903 187 1,913 1,119 2,052 2,136 2,913 1,119 2,026 1,292 2,360 2,935 2,174 2,193 1,119 2,052 2,136 2,193 1,119 2,123 2,134 1,129 2,136 2,136 2,136 2,136 2,136 2,136 2,136 2,136 2,136 2,136 2,136 2,136 2,136 2,136 2,136		1,568		1,661		4,137	I	I	I	I	4,137	I	I	I	I	4,137	1,568	908	1,661	I	4,137
1,023 1,873 1,873 4,651 - - - 4,651 1,755 1,0230 1,873 1,119 2,055 217 5,087 1,119 2,055 217 5,087 1,024 1,903 187 5,087 1,119 2,055 1,119 2,055 217 1,292 2,360 295 5,791 - - - 2,139 1,193 2,055 1,453 2,704 364 1,292 2,360 295 5,791 - - - - 2,139 1,719 2,055 1,453 2,704 364 1,292 2,360 295 5,791 - - - 2,139 1,292 2,360 1,453 2,704 36 - - - - 2,139 1,292 2,704 1,453 2,913 3,915 - - - - - 2,132 1,792 2,916 1,643 <		1,662		1,756		4,385	1,662	967	1,756	I	4,385	I	I	I	I	I	1,662	967	1,756	I	4,385
1,119 2,055 217 5,087 1,696 1,119 2,053 1,719 5,087 1,913 1,119 2,053 1,292 2,360 295 5,791 2,956 5,791 2,925 5,791 7,923 7,929 7,926 2,360 1,292 2,360 295 5,791 2,92 2,360 295 7,929 7,360 2,913 2,704		1,568		1,873		4,651	I	I	I	I	4,651	I	I	I	I	4,651		1,0230	1,873	I	4,651
1,292 2,360 297 1,844 1,292 2,360 297 5,791 1 1 2 1 2 1 2 3 1,453 2,704 364 6,547 - - - - - 2 1,292 2,360 1,453 2,704 364 6,547 - - - - 6,400 2,551 1,292 2,704 1,568 2,913 397 7,028 - - - - 6,400 2,514 1,792 2,913 1,563 2,913 3,038 414 7,326 - - - - - 2,496 1,792 3,038 1,643 3,038 414 7,326 - - - - - 2,496 1,792 3,038 1,643 3,038 - - - - - - 1,792 2,946 1,792 3,038 1,643 <th></th> <td>1,696</td> <td></td> <td>2,055</td> <td></td> <td>5,087</td> <td>1,696</td> <td>1,119</td> <td>2,055</td> <td>217</td> <td>5,087</td> <td>I</td> <td>1,024</td> <td>1,903</td> <td>187</td> <td>5,087</td> <td>1,913</td> <td>1,119</td> <td>2,055</td> <td>I</td> <td>5,087</td>		1,696		2,055		5,087	1,696	1,119	2,055	217	5,087	I	1,024	1,903	187	5,087	1,913	1,119	2,055	I	5,087
1,453 2,704 6,40 6,547 -		1,844				5,791	1,844	1,292	2,360	295	5,791	I	I	I	I	I	2,139	1,292	2,360	I	5,791
1,568 2,913 397 7,028 -		2,026		2,704		6,547	I	I	I	I	I	I	I	I	I	6,400	2,551	1,292	2,704	I	6,547
1,643 3,038 414 7,326 - - - - - 7,305 2,496 1,792 3,038 - - - - - - - - 7,305 2,496 1,792 3,038 - - - - - - - - 1,863 3,036 2,062 3,324 460 8,005 - - - - 7,950 2,052 3,324		2,150		2,913		7,028	I	I	I	I	7,028	I	I	I	I	6,850	2,406	1,709	2,913	I	7,028
- - - - - - - 1,863 3,195 2,062 3,324 460 8,005 - - - - 7,950 2,159 2,062 3,324		2,231	1,643	3,038		7,326	I	I	I	I	L	I	I	I	I	7,305	2,496	1,792	3,038	I	7,326
2,062 3,324 460 8,005 7,950 2,159 2,062 3,324		I.	I	I	I	I	I	I	I	I	I.	I	I	I	I	7,650	2,645	1,863	3,195	I	7,703
		2,159		3,324		8,005	I	I	I	I	I	I	I	I	I	7,950	2,159	2,062	3,324	460	8,005

GABRIEL EPSTEIN

DATE	5	AZA MIN	GAZA MINISTRY OF HEALTH	F HEAL	Ξ			GMO			RAM	ALLAH N	RAMALLAH MINISTRY OF HEALTH	/ OF HE	ALTH			OCHA		
	Men	Women	Children Elderly	Elderly	Total	Men		Children	Elderly	Total	Men	Women	Children	Elderly	Total	Men	Women	Children	Elderly	Total
0ct 30	2,233	2,136	3,457	480	8,306	I	2,136	3,457	I	8,306	I	I	I	I	I	2,330	2,062	3,457	460	8,309
0ct 31	2,560	1,929	3,542	494	8,525	I	2,187	3,542	I	8,525	I	I	I	I	8,485	2,336	2,187	3,542	460	8,525
Nov 1	2,665	1,977	3,650	513	8,805	I	2,290	3,648	I	8,796	I	I	I	I	8,720	2,443	2,252	3,650	460	8,805
Nov 2	2,729	2,043	3,760	529	9,061	I	2,326	3,670	I	9,061	I	I	I	I	9,025	2,515	2,326	3,760	460	9,061
Nov 3	2,026	2,405	3,826	I	9,257	I	I	I	I	I	I	I	I	I	9,155	2,566	2,405	3,826	460	9,257
Nov 4	2,890	2,123	3,900	572	9,485	I	2,509	3,900	I	9,488	I	I	I	I	I	2,583	2,430	3,900	572	9,485
Nov 5	2,616	2,550	4,008	596	9,770	2,616	2,550	4,008	596	9,770	I	I	I	I	9,730	2,616	2,550	4,008	596	9,770
Nov 6	I	I	I	I	I	I	I	I	I	I	I	I	I	I	10,010	2,772	2,550	4,104	596	10,022
Nov 7	2,741	2,719	4,237	631	10,328	2,741	2,719	4,237	631	10,328	I	I	I	I	I	2,741	2,719	4,237	631	10,328
Nov 8	2,773	2,823	4,324	649	10,569	2,773	2,823	4,324	649	10,569	2,773	2823	4,324	649	10,515	2,773	2,823	4,324	649	10,569
Nov 9	2,821	2,918	4,412	667	10,818	I	I	I	I	I	I	I	I	I	I	2,821	2,918	4,412	667	10,818
Nov 10	2,867	3,027	4,506	678	11,078	2,867	3,027	4,506	678	11,078	I	3,027	4,506	678	11,078	2,867	3,027	4,506	678	11,078
Nov 11	ļ	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I
Nov 12	I	I	I	I	I	3,471	3,100	4,609	I	11,180	2,793	3,100	4,609	678	11,180	I	I	I	I	I
Nov 13	I	I	I	I	I	3,480	3,130	4,630	I	11,240	2,793	3,130	4,630	682	11,255	I	I	I	I	I
Nov 14	I	I	I	I	I	3,525	3,145	4,650	I	11,320	I	I	I	I	I	I	I	I	I	I
Nov 15	I	I	I	I	I	3,630	3,160	4,710	I	11,500	I	I	I	I	I	I	I	I	I	I
Nov 16	I	I	I	I	I	I	I	I	I	I	2,922	3,155	4,707	686	11,470	I	I	I	I	I.
Nov 17	I	I	I	I	I	3,700	3,300	5,000	I	12,000	I	I	I	I	I	I	I	I	I	I
Nov 18	I	I	I	I	I	4,000	3,300	5,000	I	12,300	I	I	I	I	I	I	I	I	I	I
Nov 19	I	I	I	I	I	4,000	3,500	5,500	I	13,000	3,405	3,250	5,350	695	12,700	I	I	I	I	I
Nov 20	I	I	I	I	I	4,150	3,550	5,600	I	13,300	I	I	I	I	I	I	I	I	I	I
Nov 21	I	I	I	I	I	4,368	3,920	5,840	I	14,128	I	I	I	I	I	I	I	I	I	L
Nov 22	I	I	I	I	I	4,532	4,000	6,000	I	14,532	I	I	I	I	I	4,500	4,000	6,000	I	14,500
Nov 23	I	I	I	I	I	4,704	4,000	6,150	I	14,854	I	I	I	I	I	4,800	4,000	6,000	I	14,800

DATE		gaza min	GAZA MINISTRY OF HEALTH	F HEALT	E			GMO			RAM.	ALLAH N	RAMALLAH MINISTRY OF HEALTH	/ OF HE/	ALTH			OCHA		
	Men	Women	Children Elderly	Elderly	Total	Men			Elderly	Total	Men	Women	Women Children	Elderly	Total	Men	Women		Elderly	Total
Nov 24	I	I	I	I	I	I	I.	I	I	I	I	I	I	I	I	ı	I	I	I	I
Nov 25	I	I	I	I	I	I	I	I	I	I.	I	I	I	I	I	I	I	I	ı	I
Nov 26	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I
Nov 27	I	I	I	I	I	I	I	I	I	15,000	I	I	I	I	I	I	I	I	I	I
Nov 28	I	I	I	I	I	4,850	4,000	6,150	I	15,000	I	I	I	I	I	4,850	4,000	6,150	I	15,000
Nov 29	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I
Nov 30	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I
Dec 1	I	I	I	I	I	4,850	4,000	6,150	I	15,000	I	I	I	I	I	4,850	4,000	6,150	I	15,000
Dec 2	I	I	I	I	15,207	4,563	4,257	6,387	I	15,207	I	I	I	I	I	4,563	4,257	6,387	I	15,207
Dec 3	I	I	I	I	15,523	4,623	4,300	6,600	I	15,523	I	I	I	I	I	I	I	I	I	I
Dec 4	I	I	I	I	15,899	I	I	I	I	I	I	I	I	I	I	I	I	I	I	15,899
Dec 5	I	I	I	I	ı	4,251	4,885	7,112	I	16,248	I	I	I	I	I	4,251	4,885	7,112	I	16,248
Dec 6	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I
Dec 7	I	I	I	I	17,177	4,295	5,153	7,729	I	17,177	I	I	I	I	I	I	I	I	I	17,177
Dec 8	I	I	I	I	17,487	3,499	6,121	7,870	I	17,490	I	I	I	I	I	4,605	5,153	7,729	I	17,487
Dec 9	I	I	I	I	17,700	I	I	I	I	I	I	I	I	I	I	4,605	5,153	7,729	I	17,700
Dec 10	I	I	I	I	17,977	3,952	6,170	7,875	I	17,997	I	I	I	I	17,900	4,605	5,153	7,729	I	17,997
Dec 11	I	I	I	I	18,205	I	I	I	I	I	I	I	I	I	I	4,605	5,153	7,729	I	18,205
Dec 12	I	I	I	I	18,412	4,212	6,200	8,000	I	18,412	I	I	I	I	I	I	I	I	I	18,412
Dec 13	I	I	I	I	18,608	l	I	I	I	I	l	I	I	I	I	I	I	I	I	18,608
Dec 14	I	I	I	I	18,787	I	I	I	I	I	I	I	I	I	I	I	I	I	I	18,787
Dec 15	I	I	I	I	I	4,600	6,200	8,000	I	18,800	I	I	I	I	L	L	I	I	I	18,800
Dec 16	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I
Dec 17	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I
Dec 18	I	I	I	I	19,453	5,253	6,200	8,000	I	19,453	I	I	I	I	I	I	I	I	I	19,453

DATE	9	AZA MIN	IISTRY (GAZA MINISTRY OF HEALTH	HI			GMO			RAMA	LLAH N	IINISTR	RAMALLAH MINISTRY OF HEALTH	ALTH			OCHA		
	Men	Women	Women Children Elderly	Elderly	Total	Men		Children	Elderly	Total	Men V	Vomen	Women Children	Elderly	Total	Men	Women	Children	Elderly	Total
Dec 19	I.	I.	I.	I.	19,667	5,467	6,200	8,000	I.	19,667	I	I.	ı.	I	I	I	I	I.	I	19,667
Dec 20	I	I	I	I	I	5,800	6,200	8,000	I	20,000	I	I	I	I	I	I	I	I	I	I
Dec 21	I	I	I	I	I	I	I	I	I	T	I	I	I	I	I	I	I	I	I	20,000
Dec 22	I	I	I	I	20,057	I	I	I	I	I.	I	I	I	I	I	I	I	I	I	20,057
Dec 23	I	I	I	I	20,258	5,858	6,200	8,200	I	20,258	I	I	I	I	I	I	I	I	I	I
Dec 24	I	I	I	I	20,424	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I
Dec 25	I	I	I	I	20,674	5,874	6,300	8,500	I	20,674	I	I	I	I	I	I	I	I	I	I
Dec 26	I	I	I	I	20,915	I	I	I	I	I	I	I	I	I	I	I	I	I	I	20,915
Dec 27	I	I	I	I	21,110	6,010	6,300	8,800	I	21,100	I	I	I	I	I	I	I	I	I	21,110
Dec 28	I	I	I	I	21,320	I	I	I	I	I	I	I	I	I	I	I	I	I	I	21,320
Dec 29	I	I	I	I	21,507	I	I	I	I	I	I	I	I	I	I	I	I	I	I	21,507
Dec 30	I	I	I	I	21,672	6,222	6,450	6,000	I	21,672	I	I	I	I	I	I	I	I	I	21,672
Dec 31	I	I	I	I	21,822	6,222	6,500	9,100	I	21,822	I	I	I	I	I	I	I	I	I	I
Jan 1	I	I	I	I	21,978	6,098	6,600	9,280	I	21,978	I	I	I	I	I	I	I	I	I	I
Jan 2	I	I	I	I	22,185	I	I	I	I	I	I	I	I	I	I	I	I	I	I	22,185
Jan 3	I	I	I	I	22,313	I	I	I	I	I	I	I	I	I	I	I	I	I	I	22,313
Jan 4	I	I	I	I	22,438	5,878	6,830	9,730	I	22,438	I	I	I	I	I	I	I	I	I	22,438
Jan 5	I	I	I	I	22,600	I	I	I	I	I.	I	I	I	I	I	I	I	I	I	22,600
Jan 6	I	I	I	I	22,722	I	I	I	I	I.	I	I	I	I	I	I	I	I	I	I
Jan 7	I	I	I	I	22,835	5,835	7,000	10,000	I	22,835	I	I	I	I	I	I	I	I	I	22,835
Jan 8	I	I	I	I	23,084	6,084	7,000	10,000	I	23,084	I	I	I	I	I	I	I	I	I	I
Sources: For an archive of all infoorantics and renorts from the IIN Office for the Coordination of Humanitarian Affairs (OCHA) the Hamas-min Gaza Ministry of Health	For an	archive	of all in	fooranh	re and r	anorts fi	rom the	IIN Office	for the	Coordin	ation of	nemiiH	itarian 4	Affaire (C	чч (рну	emeH ev	บแนายง	Minic	L Of L	d+lcol

org/details/messages_20240108/; for a direct link to the Telegram channel, https://t.me/MOHMediaGaza. For OCHA updates, including Flash Updates and Reported Impact Sources: For an archive of all infographics and reports from the UN Office for the Coordination of Humanitarian Affairs (OCHA), the Hamas-run Gaza Ministry of Health, the Paramain and reports from the Hamas-run Government Media Office (GMO), see https://archive.org/details/moh-ramallah-11-3. For an archive https://archive.org/details/messages_202401. For an archive of Gaza Ministry of Health Telegram posts from October 6, 2023, through January 6, 2024, see https://archive. of GMO Telegram posts from October 6, 2023, through January 6, 2024, see https://archive.org/details/messages_202401; for a direct link to the Telegram channel, statements, see https://www.ochaopt.org/updates.

NOTES

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- 2 "Examination of the Names of Palestinians Killed in Operation Protective Edge—Part 10," Meir Amit Intelligence and Terrorism Information Center, February 23, 2015, https://www.terrorism-info.org.il/en/20774/.
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- 7 Amira Hass, "Israel's Army Urges Gazans to Go South, but They Fear Being Bombed Along the Way," *Haaretz*, November 6, 2023, https://www.haaretz.com/middle-east-news/palestinians/2023-11-06/ty-article-magazine/. premium/israels-army-urges-gazans-to-go-south-but-they-fear-being-bombed-along-the-way/0000018b-a017dc0b-a1cb-e5d772d40000.
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- 9 See, e.g., OCHA reports from the wars in 2021 (https://www.un.org/unispal/document/ocha-occupied-palestinian-territory-opt-flash-update-11-escalation-in-the-gaza-strip-the-west-bank-and-israel/) and 2014 (https:// www.un.org/unispal/document/auto-insert-195599/) demonstrating previous UN Protection Cluster efforts to verify fatalities and distinguish in real time between civilians and combatants.
- 10 "What Is Gaza's Ministry of Health and How Does It Calculate the War's Death Toll," *NewsHour*, PBS, November 7, 2023, https://www.pbs.org/newshour/world/what-is-gazas-ministry-of-health-and-how-does-it-calculate-the-wars-death-toll.
- 11 For the PA-run Telegram channel, see https://t.me/palmoh; for the Hamas-run channel, https://t.me/MOHMediaGaza. For an archived copy of the Gaza Ministry of Health Telegram channel from October 6, 2023, through January 6, 2024, see https://archive.org/details/messages_20240108.
- 12 For the Hamas-run Government Media Office, see (in Arabic) the archived website here: https://web.archive.org/ web/20231107032542/https://media.gov.ps/.
- 13 For the WAFA homepage, see https://www.wafa.ps/.
- 14 Updates available at https://www.ochaopt.org/updates.
- 15 For UNRWA reports, see https://www.unrwa.org/resources/reports.
- 16 See Annex A for a spreadsheet displaying all fatality reports from the Gaza Ministry of Health, Ramallah-based Ministry of Health, GMO, and OCHA from October 7, 2023, through January 8, 2024 (with sources). In cases where the original source does not directly report a subtotal for adult men, the listed figure for adult men was calculated by subtracting the other subtotals from the total figure and should be understood as the maximum possible number of deaths for adult men.
- 17 See Annex A.
- 18 See Annex A.
- 19 OCHA did not disaggregate fatality counts until October 20, when it began releasing subtotals for women and

children but not men or the elderly, causing a divergence between OCHA and Health Ministry counts. Between October 20 and October 28, OCHA appears to have reported the total number of adult women killed in different ways, sometimes including all women and at other times including only those ages 19–59.

- 20 For the register from October 26 (in Arabic), see https://bit.ly/3tdrQR7.
- 21 Israel Ministry of Foreign Affairs, "Opening Statement of MFA Legal Advisor Dr. Tal Becker at the International Court of Justice Proceedings," January 12, 2024, https://www.gov.il/en/departments/news/opening-statement-ofmfa-legal-advisor-tal-becker-at-icj-proceedings-12-jan-2024. The IDF estimates that there have been at least 9,000 rocket launches from Gaza since October 7; see Israel Defense Forces, "Rocketfire," press release, January 14, 2024, https://www.idf.il/en/mini-sites/idf-press-releases-regarding-the-hamas-israel-war/january-24-pr/war-against-hamas-interim-data/rocketfire/. Previous research cited by Human Rights Watch estimates a failure rate of 10%–20%, which would come to between 900 and 1,800 misfires. See Human Rights Watch, "Gaza: Findings on October 17 al-Ahli Hospital Explosion," November 26, 2023, https://www.hrw.org/ news/2023/11/26/gaza-findings-october-17-al-ahli-hospital-explosion.
- 22 UN Relief and Works Agency, "UNRWA Situation Report #66 on the Situation in the Gaza Strip and the West Bank, Including East Jerusalem," January 19, 2024, https://www.unrwa.org/resources/reports/unrwa-situation-report-66-situation-gaza-strip-and-west-bank-including-east-Jerusalem.
- 23 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel—Reported Impact," Day 65, December 10, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-report-ed-impact-day-65.
- 24 Yousef Masoud and Daniel Victor, "More Than 100 Bodies Delivered to a Mass Grave in Southern Gaza," *New York Times*, November 23, 2023, https://www.nytimes.com/2023/11/23/world/middleeast/gaza-mass-grave.html.
- 25 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel," Flash Update 75, December 21, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-75.
- 26 See the report posted to Telegram (in Arabic) by "Palestinian Ministry of Health/Gaza," December 12, 2023, https://t.me/MOHMediaGaza/4576. An archived copy is available here: https://bit.ly/3He9C5h.
- 27 See the report posted to Telegram (in Arabic) by "Palestinian Ministry of Health/Gaza," January 1, 2024, https://t.me/MOHMediaGaza/4691. An archived copy is available here: https://bit.ly/48Q0pvB.
- 28 Gaza Ministry of Health, Telegram post (in Arabic), January 6, 2024, https://t.me/MOHMediaGaza/4718.
- 29 Benjamin Q. Huynh, Elizabeth T. Chin, and Paul B. Spiegel, "No Evidence of Inflated Mortality Reporting from the Gaza Ministry of Health," *Lancet*, December 6, 2023, https://www.thelancet.com/journals/lancet/article/PIIS0140-6736(23)02713-7/fulltext.
- 30 For an archive of all reports and infographics produced by the Gaza Ministry of Health, the Ramallah-based Ministry of Health, and the GMO between October 7, 2023, and January 8, 2024, see https://archive.org/details/moh-ramallah-11-3.
- 31 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel," Flash Update 12, October 18, 2023 https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-12. OCHA incorrectly reports the GMO figures as being from October 17 (see the relevant GMO press release here: Telegram post (in Arabic), October 16, 2023, https://t.me/mediagovps/1403).
- 32 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel," Flash Update 13, October 19, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-13.
- 33 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel," Flash Update 11, October 17, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-11.
- 34 Reuters, "Human Rights Watch Says Rocket Misfire Likely Cause of Deadly Hospital Blast," November 26, 2023, https://www.reuters.com/world/middle-east/human-rights-watch-says-rocket-misfire-likely-cause-deadly-gaza-hospital-blast-2023-11-26/.
- 35 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel," Flash Update 12, October 18, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-12.
- 36 David Leonhardt, "Revisiting the Gaza Hospital Explosion," *New York Times*, November 3, 2023, https://www.ny-times.com/2023/11/03/briefing/gaza-hospital-explosion.html.
- 37 On Biden's backtrack from his initial remarks, see Yasmeen Abutaleb and John Hudson, "White House Grapples

with Internal Divisions on Israel-Gaza," *Washington Post*, November 26, 2023, https://www.washingtonpost.com/politics/2023/11/26/biden-white-house-divisions-israel-gaza/.

- 38 For the register from October 26 (in Arabic), see https://bit.ly/3tdrQR7.
- 39 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel–Reported Impact," Day 23, October 29, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-report-ed-impact-day-23.
- 40 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel—Reported Impact," Day 30, November 7, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-report-ed-impact-day-30.
- 41 The Ramallah ministry still reported sporadically through November 19 (see UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel—Reported Impact," Day 37, November 12, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-reported-impact-day-37), ostensibly based on transmissions from its Gaza counterpart. UNRWA and OCHA—having paused their own reporting on November 11—resumed doing so on November 19 and 22, respectively, with UNRWA citing the Palestinian Central Bureau of Statistics (which itself cited the Ministry of Health and OCHA) and OCHA citing the Hamas-run GMO. For statistics furnished by the Palestinian Central Bureau of Statistics, see "Martyrs," https://www.pcbs.gov.ps/site/lang__en/1405/Default.aspx; for the GMO Telegram channel, see https://t.me/mediagovps; for an archived copy of the GMO Telegram channel covering October 6, 2023, through January 6, 2024, see https://archive.org/details/messages_202401.
- 42 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel," Flash Update 47, November 22, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-47.
- 43 See pp. 5–6 of the report posted to Telegram (in Arabic) by "Palestinian Ministry of Health/Gaza," December 12, 2023, https://t.me/MOHMediaGaza/4576.
- 44 See Telegram post (in Arabic), December 12, 2023, https://t.me/MOHMediaGaza/4576.
- 45 The total in the Health Ministry's central collection system was reduced slightly from 14,269 to 14,253 after an error was amended in the count from al-Najar Hospital, bringing the expanded total from 18,412 to 18,396.
- 46 Telegram post (in Arabic), December 12, 2023, https://t.me/MOHMediaGaza/4576.
- 47 Telegram post, https://t.me/MOHMediaGaza/4576.
- 48 See pp. 8–9 of the report posted to Telegram (in Arabic) by "Palestinian Ministry of Health/Gaza," January 1, 2024, https://t.me/MOHMediaGaza/4691. The December 31 reporting of 6,929 fatalities from media sources appears to be a typo and should read 6,629.
- 49 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel," Flash Update 53, November 28, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-53.
- 50 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel—Reported Impact," Day 60, December 5, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-report-ed-impact-day-60.
- 51 Telegram post (in Arabic), December 20, 2023, https://t.me/mediagovps/1965.
- 52 Telegram post (in Arabic), January 7, 2024, https://t.me/mediagovps/2176.
- 53 Israel Defense Forces, "Elimination of Terrorists," press release, updated January 9, 2024, https://www.idf.il/en/ mini-sites/idf-press-releases-regarding-the-hamas-israel-war/january-24-pr/war-against-hamas-interim-data/ elimination-of-terrorists/.
- 54 Nancy A. Youssef, Jared Malsin, and Carrie Keller-Lynn, "Hamas Toll Thus Far Falls Short of Israel's War Aims, U.S. Says," *Wall Street Journal*, January 21, 2024, https://www.wsj.com/world/middle-east/hamas-toll-thus-far-falls-short-of-israels-war-aims-u-s-says-d1c43164. The United States estimates that Hamas's fighting force is between 25,000 and 30,000 strong.
- 55 Whereas OCHA claims its subtotals reflect the situation until December 11 (see, e.g., UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel—Reported Impact," Day 72, December 18, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-reported-impact-day-72), the UN office first cited these Health Ministry figures on December 8 (see OCHA, "Hostilities in the Gaza Strip

and Israel–Reported Impact," Day 63, December 8, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-reported-impact-day-63), while the GMO first reported them on December 7 (see Telegram post, December 7, 2024, https://t.me/mediagovps/1846). Thus, December 7 would appear to be the more accurate date.

- 56 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel," Flash Update 75, December 21, 2023, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-75.
- 57 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel—Reported Impact," Day 92, January 7, 2024, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-report-ed-impact-day-92.
- 58 UN Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel—Reported Impact," Day 96, January 11, 2024, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-report-ed-impact-day-96.
- 59 OCHA reports covering previous rounds of Hamas-Israel conflict can be found in a UN document collection, "The Question of Palestine," https://www.un.org/unispal/documents/.
- 60 Leonhardt, "Revisiting the Gaza Hospital Explosion," https://www.nytimes.com/2023/11/03/briefing/gaza-hospital-explosion.html.
- 61 See pp. 8–9 of the report posted to Telegram (in Arabic) by "Palestinian Ministry of Health/Gaza," January 1, 2024, https://t.me/MOHMediaGaza/4691.
- 62 Telegram post (in Arabic), January 1, 2024, https://t.me/mediagovps/2115.
- 63 Telegram post (in Arabic), January 4, 2024, https://t.me/MOHMediaGaza/4711.
- The true death toll is likely higher than current Health Ministry reports suggest, as U.S. assistant secretary of 64 state Barbara Leaf acknowledged in congressional testimony on November 8; see Laura Kelly, "Death Toll in Gaza Likely 'Higher Than Is Being Reported': U.S. Official," The Hill, November 9, 2023, https://thehill.com/policy/ international/4301551-gaza-deaths-likely-higher-than-cited-us-official/. Generally, fatality estimates are unreliable during wartime, and are often utilized for political or propaganda purposes. In the immediate aftermath of the 1991 Gulf War, estimates of Iraqi military deaths ranged as high as 100,000; two years later, the U.S.-commissioned Gulf War Air Power Survey down-revised the estimate to 20–22,000. Lack of access heavily impairs real-time collection of fatality data, leading either to severe undercounts or to estimates of extremely wide range. In the Russia-Ukraine war, the UN Office of the High Commissioner for Refugees has verified more than 10.000 Ukrainian civilian war-related deaths between February 2022 and November 2023. The OHCHR admits, however, that it cannot verify deaths behind Russian lines, including in hard-hit places like Mariupol, where Ukrainian officials estimate some 25,000 civilians were killed, with the actual total likely much higher. In Ethiopia, where international organizations' personnel and journalists were prevented from accessing the Tigray region during the civil war and were occasionally killed, estimates of civilian deaths range as high as 600,000, many from famine.
- 65 Government Media Office, "The Israeli Aggression on Gaza Strip in Numbers," Telegram post, December 31, 2023, https://t.me/mediagovps/2097.
- 66 Masoud and Victor, "More Than 100 Bodies," https://www.nytimes.com/2023/11/23/world/middleeast/gazamass-grave.html.
- 67 "Israel Revises Death Toll from Oct. 7 Hamas Assault, Dropping It from 1,400 to 1,200," *Times of Israel*, November 11, 2023, https://www.timesofisrael.com/israel-revises-death-toll-from-oct-7-hamas-assault-dropping-it-from-1400-to-1200/.
- 68 Yagil Levy, "The Israeli Army Has Dropped the Restraint in Gaza, and the Data Shows Unprecedented Killing," *Haaretz*, December 9, 2023, https://www.haaretz.com/israel-news/2023-12-09/ty-article-magazine/.highlight/ the-israeli-army-has-dropped-the-restraint-in-gaza-and-data-shows-unprecedented-killing/0000018c-4cca-db23-ad9f-6cdae8ad0000.

The Author



GABRIEL EPSTEIN is a research assistant in The Washington Institute's Koret Project on Arab-Israel Relations. He holds a master's degree in international relations from Johns Hopkins University's Paul H. Nitze School of Advanced International Studies.



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