

# **State Comptroller Report**

A Collection of Special Reports

March 2023

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A b s t r a c t s





**State of Israel**

# **State Comptroller Report**

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## Foreword

This special audit reports collection, submitted to the Knesset and made public, presents the findings of four audits, as detailed below:

### 1. The local authorities' preparedness for earthquakes

The State of Israel lies near the Syrian-African rift valley, increasing the risk of a high-magnitude earthquake occurring therein. By common assumption, it is highly probable that a major earthquake will occur within the next fifty years in the region between southern Lebanon and the south of the Dead Sea.

**This report, in addition to the State Comptroller's previous reports about the State of Israel's preparedness for earthquakes presents a perennial failure in the state's preparedness for an earthquake event, in particular in the peripheral communities located along the Syrian-African rift valley. The report's findings highlight the necessity of extensive activity incorporating long-term vision to optimize the country's preparedness for a high-magnitude earthquake.**

At the beginning of February 2023, we experienced concrete warning of the devastating results that may befall the State of Israel the day a high-magnitude earthquake occurs. Earthquakes of such magnitude, whose epicenter was in southern Turkey, at the northern end of the Syrian-African rift valley, resulted in the death of tens of thousands of people and the injury of tens of thousands more, to the collapse of more than 12,000 buildings and to over 500,000 destitute and homeless people. Since then, aftershocks, well felt in the State of Israel, continue to hit our region with high frequency.

The audit raised that the municipalities of Beit She'an, Tiberias, Safed and Kiryat Shmona and Hatzor HaGlilit Local Council did not implement the National Outline Plan (NOP) 38, even though they are all prone to be severely affected by an earthquake, and even though NOP 38 was the primary plan to implement the government's policy to reinforce buildings. It was further found that at the audit time, 1,124 (93%) of the buildings determined as requiring reinforcement in these local authorities, when the cost of their reinforcement with the addition of protection is NIS 2.34 billion, have not yet been reinforced. The audit also raised that about 70% of the schools determined as requiring reinforcement have not yet been reinforced. Hence, 38 of the 54 schools determined as requiring reinforcement, were not reinforced. Furthermore, by the Home Front Command audits, the readiness level of Beit She'an Municipality and Hatzor HaGlilit Local Council contending with emergency incidents is low, the level of readiness of the municipalities of Tiberias and Safed is good, and only the municipality of Kiryat Shmona's level of readiness is very good. By these audits there is no mandatory standard regarding the



emergency equipment that the local authorities must hold and maintain in their emergency warehouses as part of their preparedness to contend with emergency events, including an earthquake event.

International experience indicates that early investment in preparing for an earthquake significantly reduces loss of life and property damage upon its occurrence; hence, the best way to mitigate harm and prevent the occurrence of a major disaster due to an earthquake is to improve the robustness of buildings – residential buildings, public buildings and infrastructure – vis-à-vis earthquakes.

The Prime Minister, the Minister of Defense, the Minister of Construction and Housing, the Minister of Interior, the Minister of Finance, and the Inter-Ministerial Earthquake Preparedness Steering Committee, should promote the State of Israel's and the local government's preparedness, to contend with earthquakes, particularly the peripheral local authorities located along the Syrian-African rift valley.

The State Comptroller's Office recommends that the relevant government ministries – the Ministry of Finance, the Ministry of Defense, the Ministry of Interior, the Ministry of Construction and Housing – and the Inter-Ministerial Earthquake Preparedness Steering Committee, coordinate with the municipalities of Beit She'an, Tiberias, Safed and Kiryat Shmona and Hatzor HaGlilit Local Council, and with peripheral local authorities located along the Syrian-African rift valley, to formulate a mechanism to reinforce the structures in those authorities and locate the necessary resources for the said purpose. Given the significant budgetary resources required to reinforce the buildings and infrastructures in the peripheral communities, most of which of low socio-economic status, this requires the dedication of all professional parties and the appropriate allocation of resources.

**The government and the local government should act quickly and decisively to address the issue, sooner rather than later.**

## **2. The development of a vaccine and antibodies against the Covid-19 virus at the Israel Institute for Biological Research**

The Covid-19 pandemic broke out in Israel in March 2020. Following the Prime Minister's directive from February 2020, the Institute began the developing process of a vaccine and antibodies against the new Covid-19 virus, including, among other things, the qualification of a production line for the vaccine, pre-clinical trials on animals and human clinical trials.

The audit raised that the Institute's Director's proposal to the Prime Minister to initiate this project, followed by the Prime Minister's directive, did not coincide with the Institute's limited production capabilities before the outbreak of the Covid-19 pandemic, and that the National Security Council (NSC) allowed to discuss the vaccine and present it to the Prime Minister, even though it was aware that the Assistant Minister of Defense Special Staff had no prior knowledge of the Institute's Director's letter and did not control the



process. Moreover, the project was not executed under the Institute's procedures in force, and the Assistant Minister of Defense Special Staff allowed conducting the project without the required control processes being carried out. The expected schedule for the execution of the project was extended from approximately 11 months to approximately 36 months, and the budgetary additions were presented in segments and not as a complete picture (increase from approximately NIS 63 million to approximately NIS 1.4 billion). Thus, preventing a full presentation of the expected schedule.

Upon the audit completion, July 2022, the vaccine and antibody project at the Institute, defined as a national mission at the investment of approximately NIS 230 million, was shut down, without completion of the development and production of the vaccines and antibodies and without them being approved for human use.

Crisis management, especially unexpected ones, requires quick decision-making and execution of actions under stress and uncertain conditions. However, the urgency prevailing upon the outbreak of the pandemic cannot serve as justification for the deficiencies accrued since the task of developing a vaccine was imposed on the Institute – February 2020. From a forward-looking perspective, the State Comptroller's Office recommends that the Assistant Minister of Defense Special Staff and the Institute draw conclusions from the Institute's vaccine development procedure, particularly to refine its control mechanisms in the development and production processes. It is also recommended that the Assistant Minister of Defense Special Staff examine whether the Institute can possibly contribute to the State of Israel's coping with a pandemic in the future, regarding the various stages of development of medical preparations, including the production and regulation required within them.

### **3. Special aid to the tourism industry during the Covid-19 crisis**

Following the outbreak of the Covid-19 pandemic in Israel in March 2020, the government took steps to reduce morbidity and mortality, in practically – imposing restrictions on movement and gathering in the country and closing off the skies to foreign tourists. These restrictions severely affected the tourism industry at a relatively early stage of the pandemic, and from approximately 4.5 million tourists in 2019, it dropped unprecedentedly to approximately 832,000 tourists in 2020. The revenue of the Israeli economy from tourism in 2021 was approximately NIS 14 billion, compared to pre Covid-19 crisis revenues in 2019, approximately NIS 43 billion.

This report presented the examination of the unique aid given to the tourism industry on two levels: one, the Ministry of Tourism's preparedness for emergency events during routine times, and especially the collection of information necessary for the implementation of aid during emergencies and the definition of the aid subjects; And the second, an examination of the unique aid given in 2021 and 2022 to the tourism industry and its implementation.



The audit indicated disparities in the Ministry of Tourism's routine activities regarding the collection of information of the tourism industry and its updating, the Ministry's preparedness for emergency situations and the Ministry's addressing of only some of the tourism sectors. These disparities adversely affected the usefulness and effectiveness of the aid to the tourism industry during the Covid-19 crisis, as they restricted the Ministry's ability to assess the damage caused to various sectors that make up the tourism industry and to assess the scope and type of aid required to contend with the crisis. Regarding the unique aid given in 2021 and 2022 to several sectors of the tourism industry and its implementation – the audit raised findings that require examination and conclusions, including the establishment of benchmarks for identifying tourism businesses, their characteristics and needs; examining the operational capability of the Ministry of Tourism to operate an aid system; the need to present a complete financial situation report about the results of the aid and the financial situation of the objects of the aid; and establishing control mechanisms for the provision of aid to various sectors in the tourism industry.

Given the limited funds the State of Israel can designate for aid, and that unique aid requires a high level of justification compared to the economy-wide aid, it is recommended during the aid formulation phase to form an infrastructure to increase the probability that the aid will be given in an efficient and beneficial manner, to fulfill its purpose both in the speed of its distribution and in the identity of the entities receiving assistance.

The implementation of the recommendations by the Ministry of Tourism and the other relevant factors will enable to utilize the crisis as an opportunity and achieve two significant goals: increasing the readiness and capability of the tourism industry in Israel to contend with emergency situations in the future, and ensure that aid funds are granted to industries that need it for economic survival; and maximizing the tourism industry's contribution to the Israeli economy.

#### **4. Interim report: hospitalization of children in hospitals – the State Comptroller's visit to the Tel Aviv Sourasky Medical Center (Ichilov) and the Barzilai Medical Center in Ashkelon**

In December 2022, together with the Office's Director General and the audit teams, I paid a visit to Ichilov – Dana Duwek Children's Hospital and Barzilai Hospital in Ashkelon. We toured the various children's wards and the inpatient rooms, the common areas, the intensive care units, the Children's Emergency Medicine Department, the Hematology-Oncology Department and the children's study rooms. The hospitalization conditions and the infrastructure in the wards were reviewed, and discussions were held with the parents and their hospitalized children to understand the course of the hospitalization and its conditions, as they experienced them. The teams also met with the hospital administrations, with the medical and nursing staff and with the paramedical staff – a social worker and teachers.



The administrators and the medical and nursing staff raised material issues, including the lack of a multi-year plan detailing the beds required for the various wings in the hospitalization array, including the children's departments, the desired occupancy rate in the hospitals and the significant lack of medical, nursing and paramedical personnel. Thus, for example, the Director of Ichilov – Dana Hospital stated that about 20% of the children suffering from malignant diseases hospitalized in the children's Hematology-Oncology Department require palliative care, but the shortage of nursing staff and the lack of dedicated headcounts prevent the provision of such care; The lack of headcounts for paramedical personnel may result in the hospitals inability to employ such professional staff, which may adversely affect the treatment of children and their families. The State Comptroller's Office notes that it is evident that the medical, nursing and other staff are making efforts to improve the hospitalization experience of children and make it easier for their families. The parents also positively noted the hospitalization experience in the children's wards, although they pointed out long waiting times in the Children's Emergency Medicine Department. It is recommended that the Ministry of Health, Ichilov-Dana and Barzilai Hospitals examine and rectify what requires correction.

The audited entities have the duty to quickly and efficiently rectify the deficiencies raised in this special reports collection.

**Finally, I have the pleasant duty of thanking the employees of the State Comptroller's Office, who work with dedication in conducting audits in a professional, in-depth, thorough and fair manner and publish objective, effective and relevant audit reports.**

**Matanyahu Englman**  
State Comptroller and  
Ombudsman of Israel

Jerusalem, March 2023





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State Comptroller Office

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# **Local Authorities' Preparedness for Earthquakes**





# Local Authorities' Preparedness for Earthquakes

## Background

The state of Israel is located between the African and the Arabian Plates, close to an area with considerable tectonic activity. The African Plate split along a line from north to south. The line is known as the Dead Sea Rift and is also known as the "**Syrian-African Rift**" (fault line or great rift valley)<sup>1</sup> that runs from southern Turkey through Syria, Lebanon, the Jordan Valley, the Arava Desert, the Gulf of Eilat, the Red Sea and southward along eastern Africa.

Since the State of Israel is located close to the Great Rift Valley, it is exposed to the risk of a massive earthquake. In 1980, the State of Israel, like other countries, set a binding standard for the construction of buildings increasing their resistance to earthquakes. Construction of buildings not according to the standard (mainly before the date on which the standard was set), the "aging" of buildings, and the difficulties involved in increasing the resistance of populated buildings endanger the safety of those buildings and the population living in them. The risk is exceptionally high in the periphery and in local authorities close to the fault lines, with a high seismic hazard.

Analysis of historical data of the occurrence of earthquakes<sup>2</sup> in our region, especially the strongest ones, considering the distribution of their rate of occurrence along the Great Rift Valley within the boundaries of Israel from the 8<sup>th</sup> century, indicates that a 6.0 and higher magnitude earthquake strikes every 80 years on average. Given the above, and since the last massive earthquake took place in the area of Eilat in 1995, the prevailing assumption is that there is a high probability that within the next fifty years, there will be another strong earthquake in the region from south Lebanon and the southern part of the Dead Sea.

Coping with emergencies that usually occur without early warning, such as earthquakes and fires due to extreme weather conditions, requires systemic and inter-organizational preparedness of multiple bodies and the pooling of national resources. It requires optimal readiness of the home front for all types of emergencies, and the local authorities have an essential role in the home front's preparedness for emergencies.

This report, added to the previous State Comptroller's reports on Israel's earthquake preparedness, presents a longstanding failure in state preparedness for earthquakes, especially of peripheral communities along the Great Rift Valley.

- 1 Fault is a term in Structural Geology which describes a crack in the rocks composing the Earth Crust, due to pressures that cause movement of blocs of rocks on both sides of the crack.
- 2 Massive Earthquakes (at least 6.0 magnitude) which caused relatively great destruction and multiple casualties.



The report's findings emphasize the need for multiple measures based on a long-term perception to optimize the state's preparedness for massive earthquakes.

In early February 2023, we all had a reminder of the destructive outcomes of a massive earthquake that might take place in Israel. Without early warning, a 7.8 magnitude earthquake struck Turkey in the middle of the night. The quake originated in southern Turkey, west of Gaziantep, along the northern part of the Great Rift Valley, and hit many cities in south Turkey and north Syria. The earthquake was also felt in Lebanon, Cyprus, Greece, Russia, Romania, Georgia, Iraq, Jordan, Egypt and Israel. This earthquake and an additional one at a magnitude of 7.7, taking place around noon the following day, led to the collapse of over 12,000 buildings and over 500,000 people lost their homes. By the time the report was completed in mid-February 2023, the number of casualties in Turkey and Syria had reached 50,000, and the number of wounded was estimated at more than 122,500. These numbers are expected to increase or even multiply. It will take a long time to assess the full extent of the damage and many years and billions of euros to rebuild the damaged areas. Since the massive earthquake that struck Turkey and Syria, minor earthquakes, also felt in Israel, continue to strike our region frequently.

### Key Figures

**80 years**

on average, a massive earthquake (6.0 on the Richter scale and higher) takes place in the vicinity of Israel every 80 years. The last 6.0 magnitude earthquake struck the region of Eilat in 1995

**about 800,000**

the number of people who died in earthquakes around the world between 1990 and 2018

**about USD 34.5 billion**

the annual average of financial damages caused by earthquakes around the world between 1990 and 2018

**about USD 11.3 billion**

the extent of financial savings from the damage caused by the Los Angeles earthquake in 1994, about 40% of the financial damages, if the buildings in the region of Los Angeles had been built according to earthquake resistance standards



**1,208**

the total number of buildings that require immediate reinforcement in Beit Shean, Tiberias, Safed, Kiryat Shmona and Hatzor HaGlilit

**about NIS 2.34 billion**

the cost of reinforcement plus protection of the buildings in the five local authorities

**93%**

rate of buildings for which the reinforcement process had not been completed by the Ministry of Housing by the audit end date out of the total number of buildings requiring immediate reinforcement (1,124 out of 1,208) in the five local authorities

**70%**

rate of schools that had not been reinforced by the audit end date out of the total number of schools designated for reinforcement (38 out of 54 schools) in the five local authorities

**about 50,000**

number of casualties in the area that was struck in Turkey and Syria as of mid-February 2023

**about 122,500**

estimated number of wounded in the area that was struck in Turkey and Syria as of mid-February 2023

**about 500,000**

the number of people who lost their homes in the area struck by the earthquakes in Turkey and Syria in February 2023

**about 12,000**

the number of buildings that collapsed in the areas that were struck by the earthquakes in Turkey and Syria in February 2023

## Audit Actions

 From May to December 2022, the State Comptroller's Office examined the local authorities' earthquake preparedness. The audit was conducted in five local authorities: **Beit Shean, Tiberias, Safed, Kiryat Shmona, and Hatzor HaGlilit**, located along the Great Rift Valley and are at a high risk of being struck by a massive earthquake. The audit focused on their preparedness for earthquakes in their jurisdictions, particularly on the following: preparedness of municipal infrastructures (public infrastructures, public buildings, private buildings); preparing the population (increasing public awareness, establishing emergency teams) and the authorities' preparedness for the "day after" (setting an emergency unit, pooling of equipment and resources).



Supplementary audits were conducted in the Ministry of Interior – Emergency Services Administration (Emergency Administration); the Ministry of Defense – Home Front Command; The National Emergency Management Authority (NEMA); and the National Steering Committee for Earthquake Preparedness (Steering Committee); in the Ministry of Education; the Ministry of Housing and at the Israel Mapping Center.

## Key Findings



**Implementation of the National Outline Plan 38 (NOP 38) in Peripheral Local Authorities** – NOP 38 was not implemented **in Beit Shean, Tiberias, Safed, and Kiryat Shmona and the local council of Hatzor HaGlilit**, although all of them are located in high-risk areas and even though NOP 38 was the main plan intended for implementing government policy to reinforce buildings because it is based on an economic model, according to which implementation of the plan would increase the value of the properties in areas where the value of land is high.



**Buildings' Reinforcement by the Ministry of Housing** – although the Ministry of Housing initiates buildings' reinforcement in various ways according to its budget, as of the audit date, only 84 buildings out of the 1,208 buildings designated for reinforcement were reinforced (7%) **in Beit Shean, Tiberias, Safed and Kiryat Shmona and the local council of Hatzor HaGlilit**. If the reinforcement process continues to progress at this rate it will take dozens of years to complete the reinforcement of all the buildings that might not be resistant to a high-intensity earthquake.



**Mapping Buildings that Require Reinforcement** – even though in 2018, the Home Front Command mapped 1,208 buildings that require reinforcement **in the jurisdictions of Beit Shean, Tiberias, Safed, Kiryat Shmona and Hatzor HaGlilit** and the fact the information was available for these authorities, no evidence was found to indicate that they were using the information to advance reinforcement following the outcomes of mapping.



**Buildings' Reinforcement Operative Plan** – although the Home Front Command mapped the buildings that require reinforcement in **the jurisdictions of Beit Shean, Tiberias, Safed, Kiryat Shmona, and Hatzor HaGlilit**, as of the audit end date, no operative plan had been developed and no budgetary resources had been allocated to reinforce all the designated buildings so that they would be able to resist earthquakes. It should be noted that cities worldwide have been preparing for earthquakes, for instance, Vancouver in Canada has developed a specified earthquake preparedness plan. The main domains addressed as part of Vancouver's preparedness were water and



sewage systems; fire extinguishing systems, bridges' reinforcement, an action plan regulating bridge access, and emergency transportation.

-  **Access Roads and Bridges** – three of the four entrances to **Beit Shean** are through bridges; two of these bridges are expected to collapse if an earthquake hits the city. The master files of **Tiberias, Safed, Kiryat Shmona, and Hatzor HaGlilit** indicate that in the event of an earthquake, they might be disconnected in terms of transportation due to the blocking of the access roads leading to them.
-  **The City Halls of Beit Shean, Tiberias, Safed, and Hatzor HaGlilit** – even though **the city halls of Beit Shean, Tiberias, Safed, and Hatzor HaGlilit** are located in buildings built before 1980 and the fact that these buildings had not been reinforced, these local authorities did not advance reinforcement of these buildings.
-  **School's Reinforcement** – 70% of the schools that were designated for reinforcement were not, and upon audit end date, only 16 out of the 54 designated schools had been reinforced in the jurisdictions of **Beit Shean, Tiberias, Safed, Kiryat Shmona, and Hatzor HaGlilit**.
-  **Insuring Properties Against Earthquakes – Beit Shean, Tiberias, Safed, and Kiryat Shmona and the local council of Hatzor HaGlilit** insure their properties through private companies that offer various insurance policies against damages that might be caused in their jurisdictions, including damages due to earthquake. The value of the insured property ranges between NIS 145 million (**in the jurisdiction of Beit Shean**, with 18,700 residents) and NIS 681 million (**in the jurisdiction of Tiberias**, with 45,900 residents). The annual premium paid by the audited authorities ranges between NIS 67,000 (**in the jurisdiction of Hatzor HaGlilit** with 9,500 residents and where the value of the insured property is NIS 152 million) and NIS 857,000 (**in the jurisdiction of Tiberias**). The above differences might indicate gaps in insurance coverage and insurance costs.
-  **Insuring Private Apartments Against Earthquakes** – in 2020, the rate of apartments insured by mortgage banks was about 19.3% of all insured apartments, a decrease compared to 2015, when 20.8% of all insured apartments were insured through mortgage banks. It should be noted that in 2020, there were 2.7 million residential apartments in Israel, and 67% of these apartments were insured.
-  **Making Information Accessible for the Public – Beit Shean and Tiberias** have a data base of ready-for-use notifications (notifications prepared in advance for emergencies). However, no earthquake-related notifications were found in these databases. **Kiryat Shmona's** prepared ready-for-use notifications about earthquakes in Hebrew and Russian. **Beit Shean and Safed and the local council of Hatzor HaGlilit** prepared ready-for-use notifications in Hebrew, and since they were not translated into different languages, the residents who do not speak Hebrew were not addressed as the master files specify.



-  **Training Officials for Emergencies at the Israel National Resilience Institute** – 57% of the relevant officials in **Beit Shean and Hatzor HaGlilit** did not participate in designated training programs; 14% of the relevant officials in **Tiberias, Safed, and Kiryat Shmona** did not participate in the designated training programs.
-  **Emergency Readiness** – audits about emergency readiness conducted by the Home Front Command from 2021 to the audit end date in December 2022 indicate that the level of emergency readiness in **Beit Shean and Hatzor HaGlilit** is low.
-  **Emergency Warehouses in Local Authorities** – emergency bodies such as the Emergency Administration in the Ministry of Interior and the responsible bodies in the Ministry of Defense and IDF (NEMA & Home Front Command) had not set a unified standard regarding the minimal volume of critical equipment needed for each local authority in time of emergency and had not set binding criteria about the type of necessary equipment, its storage in the warehouses and its preparation for emergencies such as earthquakes. **Beit Shean and Safed and the local council of Hatzor HaGlilit** do not adequately manage, equip, and maintain the emergency warehouses. As a result, these authorities might be unable to assist their residents in an emergency such as a massive earthquake.



**Emergency Warehouses' Readiness** – the State Comptroller Office commends **Tiberias and Kiryat Shmona** for adequately maintaining the equipment stored at the emergency warehouses.

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## Key Recommendations

-  **The Prime Minister, Minister of Defense, Minister of Housing, Minister of Interior, Minister of Finance, and the Inter-ministerial Committee for Earthquake Preparedness** should accelerate the efforts intended to increase Israel's readiness for the immediate, urgent risk of a massive earthquake, especially of peripheral local authorities located along the Great Rift Valley. This need should be reflected in budgetary priorities as part of the state's budget. The **Prime Minister's Office, the Ministry of Defense, the Ministry of Housing, the Ministry of Interior, the Ministry of Finance, and the Inter-ministerial Committee for Earthquake Preparedness** should collaborate with **the local authorities of Beit Shean, Tiberias, Safed, and Kiryat Shmona and the local council of Hatzor HaGlilit** and form an adequate mechanism for buildings' reinforcement and locate sufficient resources. Given the considerable resources and budgets needed to reinforce buildings and infrastructures

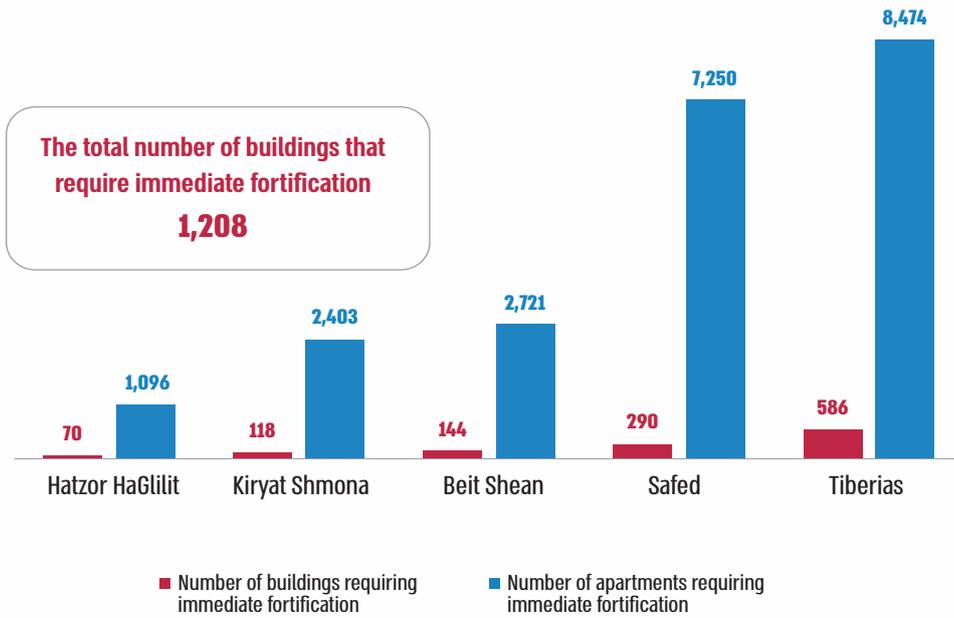


in peripheral local authorities, most of which with low socioeconomic status, all relevant entities should get involved, and necessary resources should be allocated adequately.

-  It is recommended that **Beit Shean, Tiberias, Safed, and Kiryat Shmona and the local council of Hatzor HaGlilit** cooperate with the mapping performed by the Home Front Command and advance the reinforcement of buildings in their jurisdictions in collaboration with the relevant government bodies.
-  It is recommended that **Beit Shean, Tiberias, Safed, and Kiryat Shmona and the local council of Hatzor HaGlilit** comply with the Ministry of Transportation and Road Safety to identify and prepare alternatives for an earthquake scenario in which infrastructure or transportation bridges may be damaged.
-  It is recommended that **Beit Shean, Tiberias, Safed, and Kiryat Shmona and the local council of Hatzor HaGlilit**, which insured their properties against earthquake damages, periodically review the extent to which the insurance coverage is compatible with all the assets of the local authority and the cost of their construction. It would enable them to meet their duty of protecting public property by receiving adequate compensation that would be used for the reconstruction of different buildings and infrastructures that might be damaged in an earthquake. It is further recommended that the aforementioned authorities periodically review the cost of insurance premiums.
-  It is recommended that **Beit Shean, Tiberias, Safed, and Kiryat Shmona and the local council of Hatzor HaGlilit** cooperate with the relevant bodies to increase their residents' awareness of the importance of earthquake insurance and encourage them to insure their apartments against this risk.
-  It is recommended that **Beit Shean, Tiberias, Safed, and Kiryat Shmona and the local council of Hatzor HaGlilit** cooperate with the Home Front Command and Israel National Resilience Institute to increase the level of competence and the scope of training for all officials that are part of their emergency teams.
-  It is recommended that **the Emergency Administration of the Ministry of Interior** collaborate with representatives from local authorities and the Home Front Command to diagnose the type and quantity of the goods that should be stored at the emergency warehouses.



## Residential Buildings and Housing Units Requiring Immediate Reinforcement in Local Authorities



According to statistics from the Inter-ministerial Committee for Earthquake Preparedness, processed by the State Comptroller Office.



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## Summary

Earthquakes are common natural disasters that occur all over the world. Dozens of thousands of earthquakes are felt every year around the world. Most of them are minor and do not cause any damage. However, alongside minor earthquakes, massive earthquakes often strike and cause mass disasters with thousands of casualties, wounded, and vast destruction of buildings and infrastructures. The central and local governments cannot prevent earthquakes but can minimize the damage they inflict.

This report, added to the previous State Comptroller's reports on Israel's preparedness for earthquakes, demonstrates a longstanding failure of the state of Israel to prepare for earthquakes, especially in peripheral communities along the Great Rift Valley. The report's findings emphasize the need for multiple measures based on a long-term perception to optimize the state's preparedness for massive earthquakes.

In early February 2023, we all had a reminder of the destructive outcomes of a massive earthquake that might take place in Israel. Massive earthquakes originating in southern Turkey, along the northern part of the Great Rift Valley, led to the death of dozens of thousands of people, to a more significant number of wounded, and to the destruction of more than 12,000 buildings, which left more than 500,000 homeless.

A study that was carried out in the USA<sup>3</sup> indicated that earthquake preparedness might prevent a considerable part of the expected financial damages resulting from an earthquake. For instance, it was found that it might have been possible to decrease the cost of property damage caused by the earthquake that struck the area of LA in 1994 by USD 11.3 billion had buildings in the area been built following the earthquake standard – 40% of the total cost of damages could have been saved. This fact demonstrates the economic benefits of earthquake preparedness and reinforcement of infrastructures in advance, as opposed to infrastructure rehabilitation following an earthquake<sup>4</sup>.

According to the State Comptroller Office, as of the audit end date, 1,124 (93%) of the buildings that require reinforcement in **Beit Shean, Tiberias, Safed, Kiryat Shmona, and Hatzor HaGlilit** had not been reinforced. In addition, 70% of the schools that require reinforcement had not been reinforced, which means that 38 out of 54 schools had not been reinforced.

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3 Federal Emergency Management Agency (FEMA), 1997. Federal Emergency Management Agency, Report on the Costs and Benefits of Natural Hazard Mitigation, FEMA 294, Washington, D.C., U.S. Government Printing Office.

4 The study findings include an estimated annual financial loss of USD 6.1 billion due to earthquakes in the countries where the study was conducted. This estimation is an undervaluation since it does not include damages pertaining to life-saving infrastructures or indirect financial losses (long-termed) and does not take into account risks or losses related to residual seismology. For further information see: Eran Feitelson, Maya Negev, Ehud Segal, Eran Razin and Yonat Rein-Sapir, "Residential Seismic Retrofitting: Contextualizing Policy Packages to Local Circumstances" (January 2022), page 11.



Audits carried out by the Home Front Command indicated that the level of emergency readiness in **Beit Shean and the local council of Hatzor HaGlilit** is low, that the level of preparedness in **Tiberias and Safed** is good, and that **Kiryat Shmona's** level of readiness is very good. These audits also indicate that there is no binding standard about the emergency equipment the local authorities must keep and maintain at their emergency warehouses as part of emergency preparedness.

**Beit Shean, Tiberias, Safed, and Kiryat Shmona and the local council of Hatzor HaGlilit** should rectify the deficiencies following the recommendations noted in this report in collaboration with the relevant government bodies.

The experience gained worldwide proves that earthquake preparedness substantially minimizes the volume of casualties, wounded, and property damage. The best way to prevent a disaster following an earthquake is to improve buildings and infrastructures' resistance and make them earthquake-proof.

The Prime Minister, Minister of Defense, Minister of Housing, Minister of Interior, Minister of Finance, and the Inter-ministerial Committee for Earthquake Preparedness should advance the State of Israel and the local government's readiness for earthquakes, especially of peripheral local authorities located along the Great Rift Valley.

The State Comptroller Office recommends that the relevant ministries: the Ministry of Finance, the Ministry of Defense, the Ministry of Interior, the Ministry of Housing, and the Inter-ministerial Committee for earthquake Preparedness collaborate with **Beit Shean, Tiberias, Safed, and Kiryat Shmona**, as well as the **local council of Hatzor HaGlilit**, and other peripheral local councils located along the Great Rift Valley, to form a designated mechanism for the reinforcement of buildings in the above authorities and allocate the necessary resources. Given the considerable budgetary resources required for buildings and infrastructure reinforcement in peripheral towns, mainly with low socio-economic status, all relevant bodies should get involved, and adequate resources should be allocated.

The government and the local government should act immediately and decisively to improve the situation sooner rather than later.



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# **Developing Vaccine & Antibodies for Covid- 19 at the Israel Institute for Biological Research**





# Developing Vaccine & Antibodies for Covid-19 at the Israel Institute for Biological Research

## Background

The Israel Institute for Biological Research (The Biological Institute or The Institute) is an R&D institute, an auxiliary unit of the Ministry of Defense, and is under the responsibility of the Minister of Defense's Assistant for Defense Affairs (Minister's Assistant). The Covid-19 pandemic started spreading in China in December 2019<sup>1</sup>. On February 2nd, 2020, the Prime Minister conducted the first Covid-19 broad-forum discussion on "National and International Preparedness for Israel's Protection". The head of the Biological Institute was also summoned to the discussion the previous night (Saturday night – February 1st, 2020). In the morning, following a consultation between the head of the Institute and some of the Institute's officials, the head of the Institute wrote a letter to the Prime Minister and other officials indicating that the institute was capable of developing and manufacturing a vaccine and antibodies for the Covid-19 virus. The Prime Minister instructed the Biological Institute "to advance immediate R&D processes to develop a vaccine and antibody therapy for Covid-19, with the understanding that we must take care of ourselves and lead this kind of process in the world". Following the Prime Minister's instruction, the Institute started developing a vaccine and antibodies for the Covid-19 virus, which included, among other things, forming a production line, preclinical trials on animals, and clinical trials on humans. Upon audit completion in July 2022, the vaccine and antibodies project, which had been defined as a national mission and budgeted at NIS 230 million, was ended even though the development of the vaccine and the antibodies had not been completed or approved for use.

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1 The Public Health Order (updated list of infectious diseases) 2020, defines the cause of disease as the Covid-19 virus".



## Key Figures

**about NIS 63 million and 50 employees**

the initial demand by the institute in February 2020 for implementing the vaccine development project (cost of clinical trials not included)

**about NIS 230 million**

the total sum invested in the vaccine and antibodies' development project (manpower cost included), as of audit end in July 2022

**NIS 1.4 billion**

estimated budget required for the completion of the vaccine's development as of December 2020

**227%**

extension of estimated project duration (from 11 months to approx. 36 months)

**about 60%**

of the subjects who received a high dosage of the Institute's vaccine administered during the clinical trial had neutralizing antibodies<sup>2</sup>

**41 vaccines**

for the Covid-19 virus were approved around the world by August 2022

## Audit Actions

 The State Comptroller's Office audited the development of vaccines and antibodies for Covid-19 at the Biological Institute from August 2021 to July 2022. The audit focused on the vaccine and antibodies' decision-making process, the Institute's vaccine development process, its manufacturing capacity, and the antibodies' development process. The audit was conducted at the Biological Institute, the Ministry of Defense, the National Security Council, and the Ministry of Health.

<sup>2</sup> Neutralizing antibodies prevent the virus from penetrating the cell.



## Key Findings

-  **Institute's Activities for Pandemic Readiness** – the Ministry of Defense's instructions defining the Institute's role, the Government's decision about preparedness for pandemic influenza, the circular by the director general of the Ministry of Health and the Ministry of Defense's pandemic plan – all of the above did not indicate the specific role of the Institute in terms of pandemic preparedness or vaccines' development. Moreover, in the position of the head of the "Tvuna" Unit at the Defense Minister's Assistant Office (a professional unit responsible for guiding and supervising the Institute's plans), the Institute is not designated to provide solutions for pandemic outbreaks. Nevertheless, the Institute saw pandemic preparedness as a "Main Vector" and combined it in its work plans.
-  **The Head of the Institute Letter and the Prime Minister's Decision** – the letter, which was the basis for the Prime Minister's decision on February 2nd 2020, to ask the Institute to develop vaccines and antibodies for Covid-19, did not address essential elements required for the process of vaccine development and manufacturing – conducting clinical trials and formation of a production line – thus, the timetable presented in the letter did not reflect these essential stages. Furthermore, the letter did not address (at all) budgetary aspects. The Head of the Institute's proposal, as expressed in the letter above, was not consistent with the limited manufacturing capabilities of the Institute.
-  **Involvement of the Defense Minister's Assistant in Formulating the Head of Institute's Proposal to the Prime Minister** – under the circumstances in which the head of the Institute was summoned to the discussion led by the Prime Minister on February 2nd, 2020, the letter and the proposal contained therein were formulated without the involvement of the Assistant Minister's staff and any staff work and control. The National Security Council, responsible for inter-organizational strategic work, allowed the vaccine subject and the proposal to be presented to the Prime Minister even though, it was aware that the Defense Minister's Assistant Office, which is the entity in charge of the Institute, had not been notified in advance about the letter and could not have possibly reviewed it.
-  **Project's Timetable and Cost** – as of early February 2020, and as the project advanced, the timetable and estimated budget were amended: the timetable was extended from 11 months to 36 months, and the budgetary supplements were presented separately and not comprehensively (an increase from NIS 63 million to NIS 1.4 billion). Thus, the expected timetable and the full scope of investment in the project, in which about NIS 230 million had been invested by the audit end date, were not transparent.



- Managing the Project at the Institute** – the vaccine and antibodies' development project were underway, although the necessary essential documents, such as a document defining the need for medical preparation and its specification, had not been written. In addition, there had been no analysis of alternatives or estimations regarding development, procurement, and equipping costs. Moreover, the project was not overseen by a development committee. The project support team, established following an instruction from the Defense Minister's Assistant, convened only once on June 22nd 2020. The Institute did not cooperate with the team, which did not convene further. The risks had not been mapped, and no terms were set for approving milestones as the project advanced.
- The Vaccine Mechanism and Immune Response** – right from the start, there were doubts regarding the feasibility of the vaccine mechanism, but they were not addressed. The Ministry of Health gave the Institute the green light to start clinical trials before clarifying this matter. The institute began to conduct clinical trials on humans without any proof of feasibility; thus, there was a greater risk of finding the vaccine ineffective. One of the major pharmaceutical companies in the world<sup>3</sup> conducted a clinical trial of a vaccine based on a similar platform and of an equivalent dosage and published, in January 2021, that there was no sufficient immune response, so it stopped the development process. Despite the publication, the Institute and the Defense Minister's Assistant Office did not perform strategic work or review the implications from the company's announcement from January 2021 related to the trial's findings. Despite the publications, the institute proceeded with the development process according to the instructions given a year earlier.
- Alternative for Vaccine** – in early February 2020, at about the same time the Institute was responsible for developing and manufacturing a vaccine for Covid-19, the head of the laboratory presented an additional possibility of developing a vaccine based on a different technology. In 2020, the head of the lab repeatedly presented to the Institute's management the vaccine's immune response and the Institute's capability to manufacture a large quantity of the vaccine easily. The advantages of the alternative vaccine were discussed in articles, some of which were written by scientists who work for the Institute, and the vaccine is currently manufactured by a company located in Israel. However, despite all of the above, the Institute did not conduct a risk management process or a comparison between this alternative and the vaccine platform, which was already chosen, nor did it present the various options and implications to the Defense Minister's Assistant.
- The Institute's Manufacturing Capacity** – before the Covid-19 outbreak, the institute had obsolete manufacturing facilities that had not worked regularly and constantly. These facilities were approved under a regulation that had been accepted but became stricter over the years. According to the head of the Tvuna Unit, upgrading

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3 Merck Sharp & Dohme.



these manufacturing facilities to comply with good manufacturing practices requires an investment of NIS 500–700 million. In 2018, the Institute indicated its facilities were obsolete and did not comply with updated good manufacturing practices (GMP<sup>4</sup>). In January 2021, the Ministry of Health issued a GMP certificate (valid for 3 years) for the Institute. Nevertheless, as for the vaccine's production line, the transition into GMP compliance was fraught with difficulties – the Ministry of Health's audits raised numerous deficiencies, such as facility non-compliance, inconsistency of production activity, and unskilled manpower. Eventually, the Ministry of Health specified that to grant the GMP certificate, the production line must undergo an inspection before proceeding to the third phase of vaccine manufacturing. Such an inspection did not occur, and the production line was inactive upon the audit end date. In August 2019, the Defense Minister's Assistant instructed to stop vaccine manufacturing at the Institute. Upon audit completion in July 2022, the vaccine and antibodies project, which had been defined as a national mission and budgeted at NIS 230 million, was ended even though the development of the vaccine and the antibodies had not been completed or approved for use.



The State Comptroller Office commends the efforts made by the Defense Minister's Assistant Office, the Institute, and its employees and their devotion to the national cause of coping with Covid-19 virus in a complicated reality full of uncertainties at the global level. The State Comptroller Office further commends the Ministry of Health's willingness and efforts to support the project.

## Key Recommendations

-  It is recommended that the Defense Minister's Assistant Office examine the potential contribution of the Institute in future pandemic event in Israel, considering the various stages of developing medical preparations, manufacturing, and necessary regulations. Following the strategic work's findings, it is appropriate that the Defense Minister's Assistant consider whether the Institute should be involved in the "Nahshol Bari" program.
-  The Minister's Assistant Office and the Institute should ensure that upon commencing development processes, the decision-makers are presented with a complete picture of the budgetary costs, the different phases, and expected timetables while exhausting the control processes conducted by officials in charge. In addition, they should ensure that the assessments presented to the decision-makers are based on comprehensive strategic work and, if needed, on relevant experts.

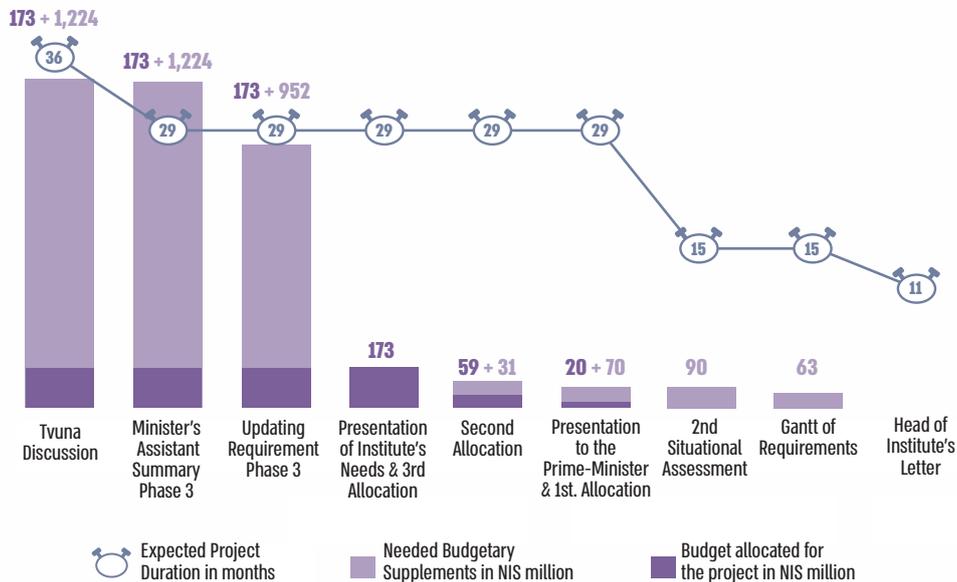
4 Good Manufacturing Practice.



It is recommended that the National Security Council, the Defense Minister's Assistant Office, and the Institute ensure that the decision-making processes, even when conducted under particular circumstances, as was in early 2020 when Covid-19 broke out, rely on a solid database and regulated strategic work, as much as possible. The Defense Minister's Assistant Office and the Institute should ensure that projects are managed based on regulated strategic work and procedures under the project's complexity, relevant uncertainties, and costs.

It is recommended that the Defense Minister's Assistant Office updates the Ministry of Health and the public regarding the ending of the project and the reasons that led to it. It is recommended that the Ministry of Health reviews the reasons that led to the end of the project, based on the information given by the Defense Minister's Assistant Office, and learn the lessons about the various fields under its responsibility to improve Israel's readiness for a potential future pandemic. Moreover, it is recommended that the Ministry of Health becomes involved in vaccine development projects, such as the vaccine for Covid-19, right from the initial phases.

### Expected Timetable and Budget (in NIS million)



The total does not include a budget of NIS 2 million allocated for the Ministry of Health.



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## Summary

The audit raised that the proposal of the Institute's head was not consistent with the limited Institute's production capabilities as they were known before the outbreak of the Covid-19 pandemic and that the National Security Council allowed the presentation of vaccine and the proposal to the Prime Minister, although it was aware that the Defense Minister's Assistant Office had not been notified in advance about the letter and could not have possibly review it. Furthermore, the project was not conducted under the valid Institute's procedures, and the Defense Minister's Assistant Office approved the project without the necessary control processes. Upon audit completion in July 2022, the vaccine and antibodies project, which had been defined as a national mission and granted a budget of NIS 230 million, was ended even though the development of the vaccine and the antibodies had not been completed or approved for use.

Crisis management, particularly the management of unexpected ones, requires immediate decision-making and action taken under uncertain circumstances and pressure. Nevertheless, the urgency that characterized the initial stages of the pandemic cannot account for the deficiencies raised following February 2020, when the Institute was faced with the mission of developing a vaccine. For future sake, the State Comptroller Office recommends that the Defense Minister's Assistant Office and the Institute learn the lessons about vaccine development in general and controls over development and manufacturing processes conducted at the Institute in particular. It is further recommended that the Defense Minister's Assistant Office examine the potential contribution of the Institute in a future pandemic event in Israel, considering the various stages of developing medical preparations, manufacturing, and necessary regulations.





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# **Special Aid to the Tourism Industry During Covid-19 Pandemic**





# Special Aid to the Tourism Industry During Covid-19 Pandemic

## Background

The tourism industry operates in an international competitive environment and is more sensitive to states of emergency than other industries. It is among the first industries to be negatively affected by emergency conditions and the last to recover. Before 2020, the Israeli tourism industry mainly relied on incoming tourism. 2019 was a record year for the Israeli tourism industry, with about 4.5 million tourists who entered Israel<sup>1</sup>.

The Covid-19 pandemic that broke out in China in December 2019 and spread to the rest of the world affected the tourism industry at a relatively early stage and severely, due to the restrictions imposed by different countries worldwide, including Israel, to minimize morbidity and mortality. These restrictions included, among other things, the closing of borders to foreign tourists. As a result, in 2020 and 2021, the number of tourists who entered Israel was about 832,000 and 397,000 respectively.

To help the tourism industry cope with the economic harm during the Covid-19 pandemic, the Israeli government decided to offer some sectors in the industry special aid in addition to the aid it provided to all parties in the market. Following the end of the third lockdown in February 2021, as the rate of vaccinated population grew, the Israeli market started to recover from the harm caused by the Covid-19 pandemic; however, tourists were still not allowed to enter Israel until the beginning of 2022. The number of tourists who arrived in Israel from January 2022 to September 2022 – about 1.7 million – was still low, about 49% lower than those who visited Israel from January 2019 to September 2019. The number of nights Israelis spent in hotels was about 7.5 million in 2020, compared to about 14.6 million in 2019. In 2021, there was a significant recovery, and the number of nights Israelis spent in hotels reached nearly 15.6 million.

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1 Tourists, according to Central Bureau of Statistics, are visitors who hold a foreign passport, enter the State of Israel with a tourist visa and exit the state on a different date (not the same as entry day).



## Key Figures

**about  
67%**

decrease in Israeli's market revenues from tourism in 2021, compared to 2019, before the pandemic (approx. NIS 14 billion compared to about NIS 43 billion) according to the Ministry of Tourism's estimations

**about  
1.6  
million**

number of passengers passing through Ben Gurion Airport from March 2020 to March 2021 compared to about 24.2 million passengers from March 2019 to March 2020

**About  
93%**

out of the special aid allocated for the tourism industry, designated for the aviation sector (about NIS 964 million) and the hotel sector (about NIS 450 million)

**about NIS  
256  
million**

by the end of June 2022, the state paid for 1,240 hotels' aid requests (out of a total of 1,450 correct requests) due to decrease in their revenues from June 2020 to May 2021

**about  
4–14  
months**

delay in providing special aid to the hotels – after the period for which the aid was suppose to be given, as of the audit end date (November 2022)

**about NIS  
60 million**

the state provided special aid to Israel's three most dominate hotel chains between 2020 and 2021. In retrospect, the necessity of the aid is questionable

**about  
16%**

rate of tour guides who received special aid from tours operated by the Ministry of Tourism from November 2020 to December 2021, out of the total number of tour guides registered at the Ministry (1,322 out of 8,377)

**about NIS  
6.2  
million**

scope of total special aid provided to tour guides from November 2020 to December 2021; about NIS 300 a month on average per guide



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## Audit Actions

 From 2020 to 2021, the State Comptroller issued 23 reports on various aspects the State of Israel coped with the Covid-19 pandemic to optimize its contending with the crisis in real time and improve its preparedness for future crisis. The present audit, conducted from February to November 2022, examined various aspects of the special aid provided to the tourism industry during the pandemic and its implementation, especially in 2021 and 2022, during which most of the Israeli market resumed its usual activity and the burden on the decision makers in terms of urgent, systemic coping with the crises was substantially alleviated, compared to 2020. Additionally, aspects of the Ministry of Tourism activities in routine which impacting the state preparedness level for emergencies affecting the tourism industry were examined to meet the industry's potential to recover after the crisis.

The audit was conducted in the Ministry of Tourism, Finance, and the Central Bureau of Statistics. Supplementary audits were conducted in the Israel Tax Authority, Israel Nature and Parks Authority, the Ministry of Economy and Industry, the Bank of Israel, the National Insurance Institute, the Ministry of Justice, the Ministry of Transportation and Road Safety, and the Ministry of Jerusalem Affairs and Heritage.

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## Key Findings



-  **Special Aid to Hotels** – in August and October 2020, the government allocated NIS 300 million as special aid to hotels. In December 2021, the government increased the special aid by NIS 150 million. This is to prevent the closing of hotels due to the Covid-19 pandemic.
-  **Dates of Providing Special Aid** – in 2015, the government decided to provide within a month special aid to the tourism industry after an emergency situation was declared. As of the audit end date (November 2022), special aid of up to NIS 300 million was provided to the hotels between 4–14 months from the end of the period for which the aid was suppose to be given. Furthermore, by mid-November 2022, almost a year after the end of the period for which aid was suppose to be given, the Ministry of Tourism had not started paying the additional special aid of up to NIS 150 million. It is an exceptional delay that reflects inappropriate late payment, which compromises the government decision purpose and the effectiveness of the aid.



- **Government Investments in Hotels Before the Covid-19 Pandemic** – one of the causes that led to the government's decision to provide special aid to hotels was to prevent the loss of past state investments to construct hotel infrastructures. It was found that before December 2021, when a decision was made to grant an additional special aid of up to NIS 150 million, the Ministry of Tourism and the Ministry of Finance had not checked whether, before the outbreak of Covid-19, the hotels that received investment grants from the state, based on the Encouragement of Capital Investment Law, met the legal criteria to receive grants from the state and whether these grants were supposed to be repaid partially or in whole. Before the outbreak of the pandemic and by the audit end date (November 2022), the Ministry of Tourism had no sufficient information indicating whether 43% of the hotels that received state grants at a total of NIS 115 million (79 hotels) and reopened were meeting the legal criteria. As of August 2022, the Ministry of Tourism had information regarding 13 hotels that had received investment grants at a total of NIS 60 million from the state, although they were not meeting the criteria. By the audit end date, the Ministry of Tourism had not completed the law amendment concerning entitlement for investment grants; The Ministry withholds 5% or 10% of the grant until it gets proof that indicates the hotel met the criteria and does not demand repayment of the grants from the hotels that received grants, although they did not meet the criteria.
- **Necessity of the Special Aid Provided to the Three Largest Hotel Chains in Israel<sup>2</sup>** – in 2021, the financial data of the three largest hotel chains in Israel reflected an economic recovery. As of the second quarter of 2021, there was a significant improvement in their revenues resulting from their activity in Israel. The improvement in the chains' profitability derives, amongst other things, from the increase in the number of bookings made by Israelis in 2021 compared to 2019<sup>3</sup>. The following charts present the three chains' turnover, profit and loss, and the balance of aggregated profits:

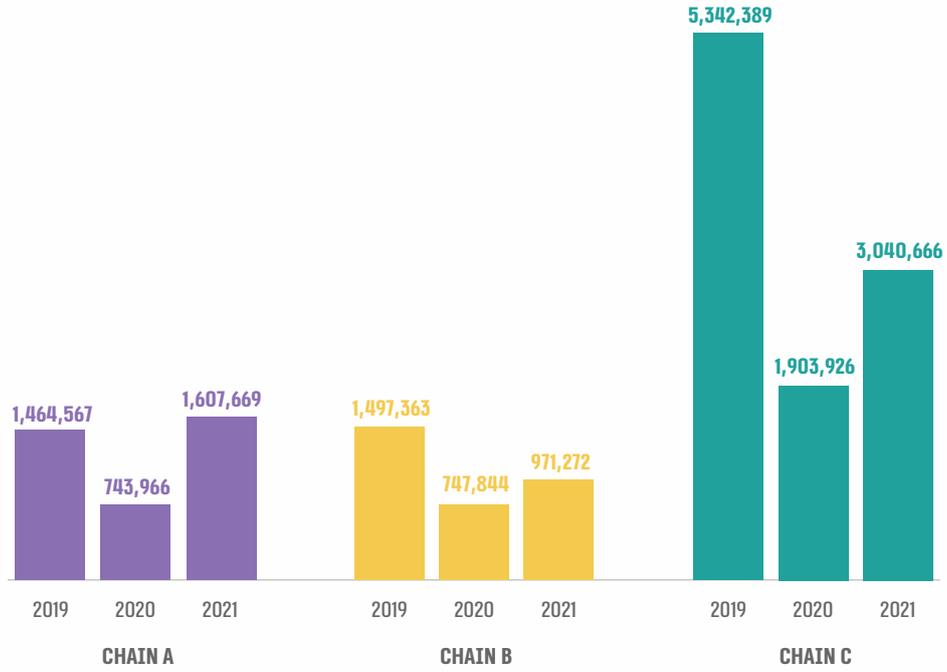
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2 Hotel Chain A - Isrotel Hotel Chain Ltd; Hotel Chain B - Dan Hotel Chain Ltd.; Hotel Chain C - Fattal Holdings (1988) Ltd.

3 Except for Hotel Chain B that reported to the State Comptroller Office on an increase in Israelis' bookings in 2021, compared to 2020, and a decrease in the number of bookings in 2021 compared to 2019.



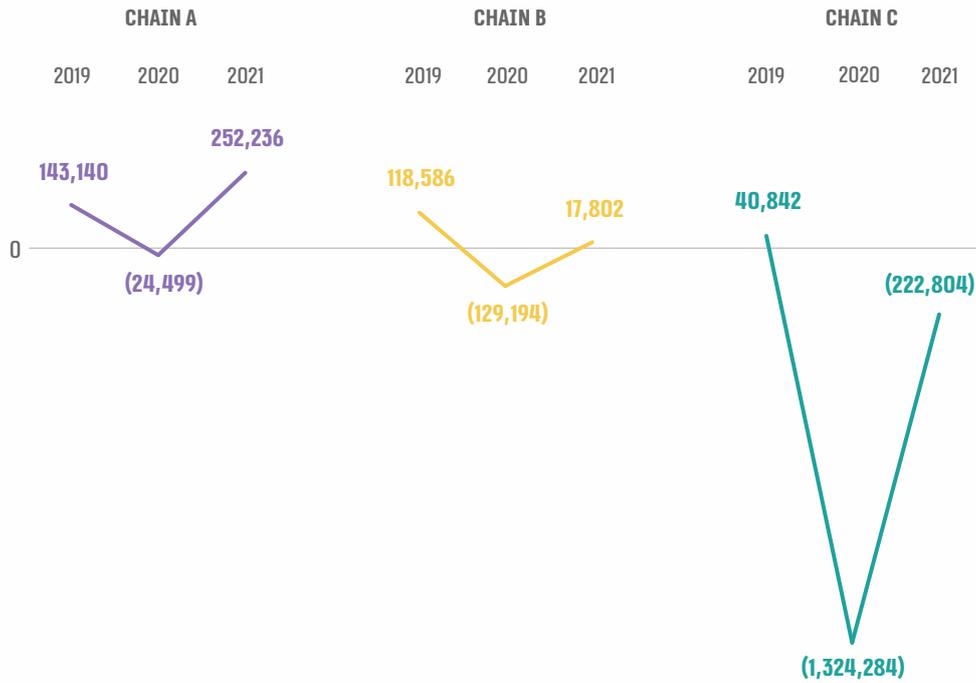
### Revenue of Hotel Chains A, B and C, 2019–2021



According to the hotel chains' financial statements, processed by the State Comptroller Office.



### The Profit (and loss) Data in NIS (in thousands) for Hotel Chains A, B and C\*, 2019–2021

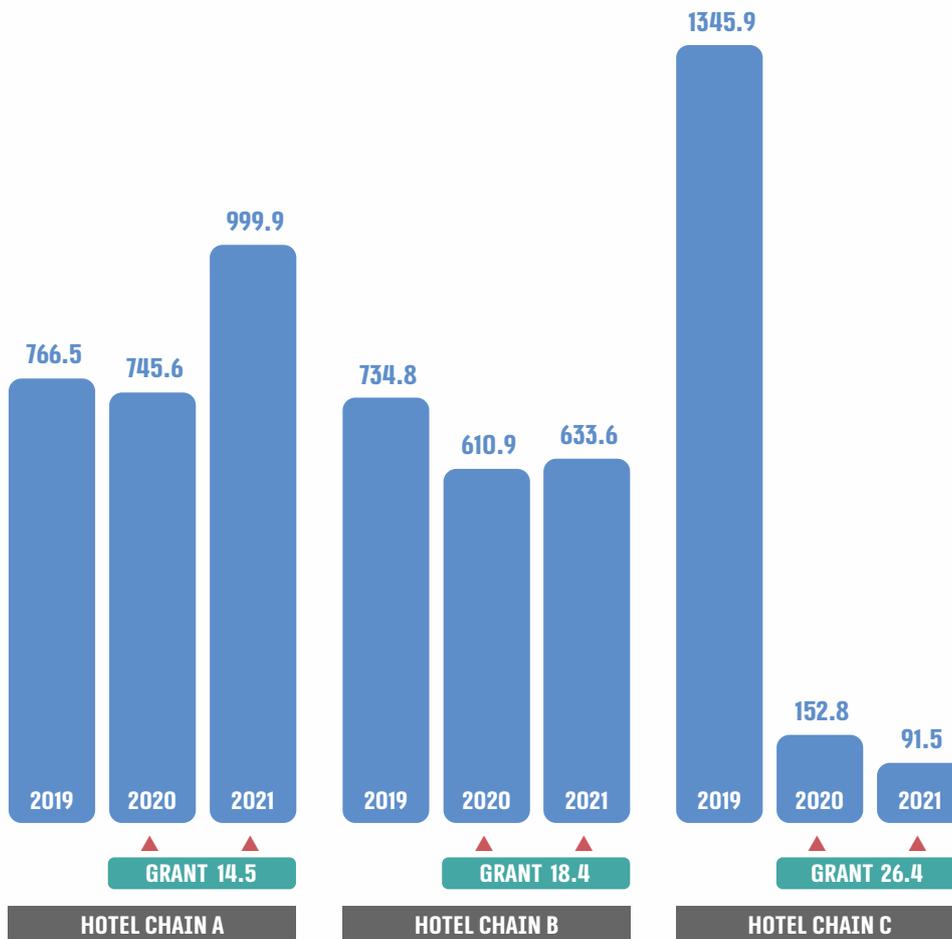


According to the hotel chains' financial statements, processed by the State Comptroller Office.

\* The loss of hotel chain C reflects losses in all its activities in Israel and abroad. Its activity in Israel yielded significant operating profits.



The Retained Earnings (accumulate Profit)\* of Hotel Chains A, B and C, as of 31st of December of 2019–2021 and the Grants the Chains Received During the Covid-19 Pandemic as part of the Special aid Given to Hotels in 2020 and 2021 (in NIS million)



Hotel chains' financial statements data, processed by the State Comptroller Office.

\* Also defined as the balance of surplus or surplus. It should be noted that these profits do not necessarily reflect the chains' level of liquidity since the profits could not be liquefied immediately to fund ongoing activity during the pandemic.



The criterion for receiving special aid is affected by changes in the revenue; however, given the scope of annual profits or losses, their share in the business cycle, the examined liquidity ratios and the scope of aggregated profits, and given the special aid program purpose: to prevent closing of hotels in Israel, the necessity of the special aid provided by the state through grants that do not depend on future developments at a total of about NIS 60 million is questionable. The doubt increases considering that although the state provided the special aid only 4–7 months following the end of the period for which the aid was supposed to be given, in 2021, hotel chains A and B indicated net profit, and hotel chain C indicated operating profit, with the exclusion of financing costs (approx. NIS 207.8 million), alongside relatively low tax adjustment losses (about NIS 7.7 million) for its business cycle which was about NIS 1.3 billion (a loss rate of about 0.6%).

- 📌 **Special Aid to Tour Guides** – to assist tour guides during the pandemic, the state allocated between 2020 and 2022 a total of about NIS 35 million to operate three rounds of free-of-charge guided tours intended for the general public. The Israel Nature and Parks Authority operated the tours in its sites and several cities in Israel.
- **Aid's Effectiveness** – the Ministry of Tourism did not set a quantitative target that reflected the purpose of the aid provided to tour guides through the second round of tours from November 2020 to December 2021 (for example, there was no indication of a minimal number of active tour guides that the Ministry was interested in retaining in the fields of domestic tourism, incoming tourism or by different geographical expertise). Under these circumstances, and since the aid funds, at a total of NIS 10 million, were fully utilized, it is impossible to determine whether the aid provided to tour guides by this round of guided tours has indeed met the purpose of generating employment for tour guides, to retain a minimal pool of tour guides during the crisis, and help them to cope with the economic, family-related and health-related hardships caused by the pandemic. The scope of the overall effective aid in the second round of tours (about NIS 6.2 million), the average monthly aid provided to each of the tour guides (about NIS 300, including VAT), and the rate of tour guides who took part in this round of tours (about 16%) raise some doubts regarding the efficiency and effectiveness of this round of tours.
- **Rate of Utilizing the Budget to Assist Tour Guides in 2022** – by the time two third of the third round of tours was supposed to take place in 2022, only a third of the budget for this purpose was utilized (NIS 8 million out of NIS 25 million). To use the entire budget allocated for this round of tours, the Ministry of Tourism extended the round of tours by 12 months until December 2023.



- **The Criterion for Receiving Unemployment Allowance by Tour Guides who own an Eshkol Tour Car<sup>4</sup>** – requires a qualification periods to be entitled to unemployment allowance. The Ministry of Finance objected to a plan according to which the qualification period for tour guides who own an Eshkol tour car would be the same as for tour guides who do not own an Eshkol tour car. As a result, despite the National Insurance Institute's attempt to assist the tour guides who owned an Eshkol tour car and were negatively affected by the pandemic, the tour guides were not entitled to claim unemployment allowances during the pandemic and would only be able to do so in future crisis. That while there was no difference between these tour guides and the guides who did not own an Eshkol tour car, and the reasons for not providing this type of aid were not different from those against providing other benefits to workers discussed during the crisis. Still, in specific cases there was a solution after balancing between the various reasons.
- 📌 **Career Retraining Program for Workers in the Tourism Industry who were Negatively Affected by the Covid-19 Pandemic** – the performance data of the program were low: about 1% (1,422 out of 140,000) of workers in the tourism industry contacted the Ministry of Tourism and expressed interest in the program; about a third (431 out of 1,422) of those who were entitled contacted the call center of the Labor Department to find out about career retraining options; few of those who contacted the Labor Department (51 out of 431 – about 12%) received a voucher for training and only 6% (3 out of 51) received scholarships during the training period. By the time Covid-19 started, the Ministry of Tourism had not completed the lesson-learning process it had embarked on in 2015 together with the Ministry of Economy and Industry about the efficiency and effectiveness of career retraining programs to help workers in the tourism industry during a future crisis and intended to consider options that would help optimize their activity in the field as necessary.
- 📌 **Defining Different Types of Workers in the Tourism Industry** – the tourism industry includes sectors that focus solely on tourism, such as tourists' accommodations and tour guides, and industries that provide services and products to economic activities that are not restricted to tourism, including transportation services, attractions and food and beverage services (multi-sectorial sectors). According to the Ministry of Tourism's Assessments, in 2019, the total income from the multi-sectorial sectors was about NIS 16.2 billion, and about 57,000 out of the 140,000 workers in the tourism industry were employed in these sectors. Before the Covid-19 outbreak, and by the audit end date (November 2022), the Ministry of Tourism had not set criteria defining which businesses included in the multi-sectorial sectors are tourist-related businesses. The fact that no criteria were set for identifying tourist-related businesses in the multi-sectorial sectors led to the decision to grant special aid only to hotels, organizers of incoming tourism, and tour guides and not to other tourist-related businesses that are part of the touristic aid package.

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4 Public vehicles owned by tour guides and used for tourists' transportation.



**Collecting and Managing Information by the Ministry of Tourism** – the ability of the Ministry of Tourism to provide the tourism industry with solutions that are adjusted to its needs and the scope of damage during a state of emergency requires data-based decision-making that is performed routinely. Information collection is also essential for the optimal development of the industry in routine.

- **The Information Available to the Ministry of Tourism** – before the pandemic and by the audit end date (November 2022), the Ministry of Tourism had no comprehensive data regarding the activity of the various sectors of the tourism industry needed for decision-making. Among other things, the Ministry did not have data regarding the number of bed and breakfast accommodations in the countryside, the number of apartments and houses for short-term rental, the geographical distribution of the above accommodations, and the number of tour guides and their different fields of expertise. The information gaps made it difficult to estimate the scope of damages that affected the various sectors and to find adjusted solutions.
- **Ministry of Tourism's Activities Designated to Complete Information Gaps** – by the audit end date (November 2022), no decision had been made according to which the Central Bureau of Statistics would collect information for the Ministry of Tourism of the several domains that were defined by the Ministry, in August 2020, as essential for its activity. In addition, the Ministry of Tourism had not developed mechanisms that facilitate collaboration with other public entities, such as the Tax Authority, the National Insurance Institute, the Bank of Israel, and the Israeli Employment Service, which would enable it to receive significant information necessary for its activity from the above entities. This is, among other things, information on employment, wages, and revenues in the tourism industry.
- **Maintaining Updated Information** – as of the audit end date (November 2022), the Ministry of Tourism had not periodically updated its information and had not appointed an official in charge of ongoing updating and managing of information. Hence, the completeness and reliability of the information available at the Ministry are questionable, and, in addition, there is a concern that the efforts made to collect the information were in vain. Two databases that the Ministry purchased were found during the audit (a database of touristic attractions and an interactive map that includes touristic information to be used by the public). The Ministry's investment in the above databases was lost since they were not updated.

**Developing Mechanisms to Assist the Tourism Industry in Crisis** – decisions made by the government in 2014 and 2015 about the development of future mechanisms to assist the tourism industry at a time of geo-political crisis by an inter-ministerial committee headed by the director general of the Ministry of Tourism were not



implemented. As a result, the government's ability to assist sectors in the tourism industry rapidly and efficiently during a crisis is minimal.



The State Comptroller Office commends the Ministry of Tourism's efforts to assist the tourism industry during the Covid-19 pandemic, mainly two of the Ministry's employees responsible for managing the particular aid program to assist about 600 hotels. The employees worked very hard to implement the program in collaboration with the members of the Support Committee, in addition to their main duties.

The third round of free-of-charge guided tours for the general public was managed better. The third round, which started in February 2022, was used as a tool to assist tour guides: about 94% of the budget designated for this round had been utilized by July 2022 (aid period) and used for paying the tour guides, while only 62% of the budget allocated for the second round of tours from November 2020 to the end of 2021 was used for paying the tour guides.

## Key Recommendations

-  It is recommended that the Ministry of Finance consider, from an economy-wide perspective, allocating some governmental aid budgets during future emergencies for managing, supervising, and controlling aid programs. It is further recommended that the Ministry of Tourism and the Ministry of Finance ensure that the information systems for immediate aid funds at times of emergency comply with the requirements expected of the system and users in a way that will facilitate their use.
-  The Ministry of Tourism, first and foremost, together with the Prime Minister's Office, the Ministry of Economy, the Ministry of Finance, the Ministry of Justice, the Ministry of Transportation and Road Safety, and the Ministry of Jerusalem Affairs and Heritage should implement the government decisions from September 2014 and August 2015 regarding the development of mechanisms to assist the tourism industry at time of emergency considering the findings of this report.
-  It is recommended that as part of preparing for future emergencies, the Ministry of Tourism and the Ministry of Finance conclude from the special aid given to hotels, including examination of the effectiveness and efficiency of the aid, the reasons for the delays in providing the aid and means of minimizing delays. It is further recommended that the Ministry of Tourism and Finance ensure that the distribution of aid funds is also beneficial for Israeli consumers. It is further recommended that for efficient allocation of public resources, the Ministry of Tourism and the Ministry of Finance consider including conditions



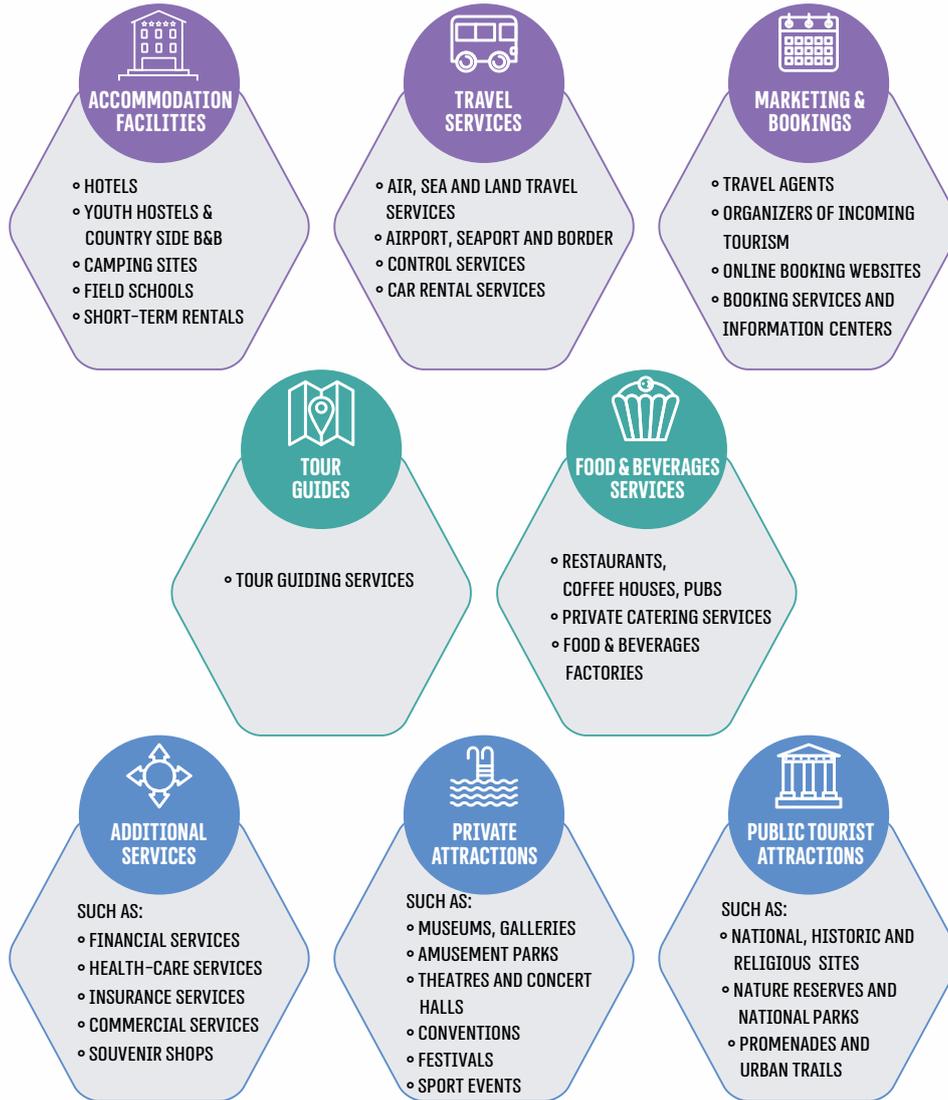
according to which businesses that receive aid funds, which then turn out to be unnecessary, would return these funds to the state.

💡 It is recommended that the Ministry of Tourism examine the reasons for the low utilization rates of the budget designated for the guided tours rounds from February to October 2022 (about 32%) to efficiate the provision of aid. It is further recommended that in the future, when the Ministry of Tourism conducts projects to assist tour guides, it increases the efficiency and effectiveness of the aid provided to them, establish some control mechanisms of future aid and draw conclusions following the provision, and examine ways of increasing the number of tour guides who take part in these projects.

💡 It is recommended that the Ministry of Tourism complete information gaps in the tourism industry, reinforce the data collection systems, and periodically update these systems to optimize its operation during emergencies and in routine.



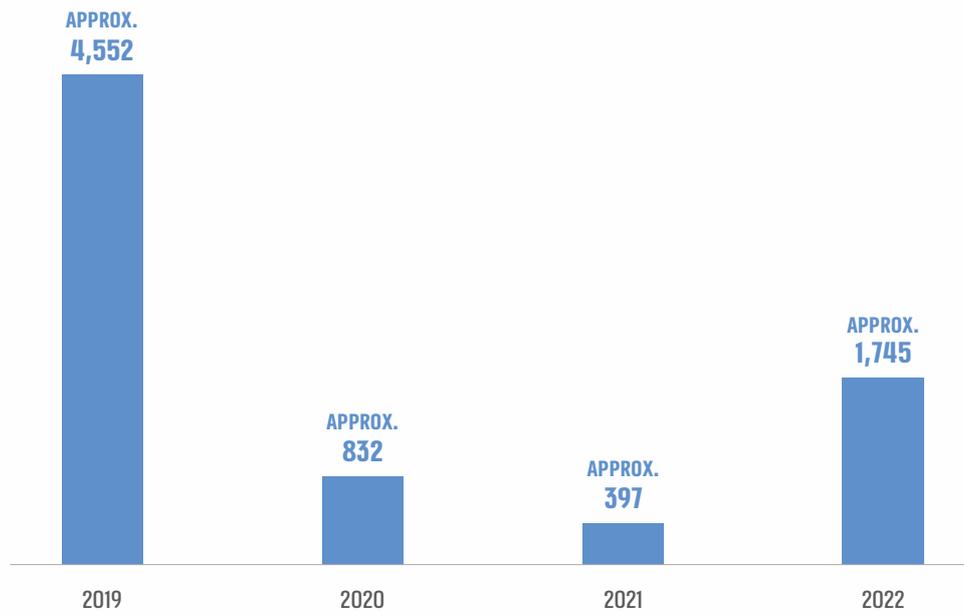
## The Economic Sectors in Israel that Provide Services and Products for Tourists



According to professional literature and information from the Ministry of Tourism, processed by the State Comptroller Office.



### Data of Tourist Entries to Israel, September 2019–2022 (in Thousands)



According to the Central Bureau of Statistics, processed by the State Comptroller Office (the data from 2022 refer to a period of 9 months).



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## Summary

Following the outbreak of Covid-19 in Israel in March 2020, the government took measures to minimize morbidity and mortality. One decision made by the government was to restrict movement and gatherings throughout the country and close the borders (for tourists). These restrictions significantly affected the tourism industry at the relatively early stage of the pandemic, and the number of tourists entering Israel decreased from about 4.5 million in 2019 to an unprecedented number of 832,000 in 2020. By the audit end date, the tourism industry had not recovered from the crisis, as from January to September 2022, only 1.7 million tourists entered Israel.

This report examined the special aid provided to the tourism industry at two levels: The Ministry's emergency preparedness, particularly the gathering of information necessary for providing aid in time of emergency and the definitions of the objects of assistance; Learning different aspects of the special aid provided to the tourism industry in 2021 and 2022 and its implementation.

The present audit raised gaps in the Ministry of Tourism collecting tourism industry information and its periodic updating, the Ministry's preparedness for emergencies, and the Ministry addressing only some of the sectors in the tourism industry. These gaps compromised the effectiveness and efficiency of the aid to assist the tourism industry during the Covid-19 crisis, since they limited the Ministry's ability to assess the damages caused to different sectors of the tourism industry and to estimate the scope and type of aid needed to cope with the crisis. As for the special aid given to several sectors in the tourism industry in 2021 and 2022 and its implementation, the audit raised findings that should be examined for lesson learning, including setting of criteria to identify tourist-related businesses, their characteristics and needs, examining the operational capability of the Ministry of Tourism to operate an aid program, the need of presenting a complete financial description of the outcomes, the financial status of the recipients of aid and developing control mechanisms of the aid provision to various sectors of the tourism industry.

Given the State of Israel's limited funds to provide special aid, which requires a high justification compared to aid intended for the entire economy, it is recommended that the planning stage ensures that the aid is provided effectively and efficiently and that it will fulfill its purpose of the speed of its distribution and of the identity of the entities that will receive assistance.





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**Interim Report:  
Children  
Hospitalization –  
State Comptroller  
Visit to Tel Aviv  
Souraski Medical  
Center (Ichilov) and  
Barzilai Medical  
Center in Ashkelon**





## Interim Report: Children Hospitalization – State Comptroller Visit to Tel Aviv Souraski Medical Center (Ichilov) and Barzilai Medical Center in Ashkelon

### Background

On December 13th, 2022 (the day of the visit), the State Comptroller, the Director General of the State Comptroller Office, and two audit teams visited Dana-Dwek Children's Hospital at Tel Aviv Souraski Medical Center (Ichilov-Dana or Dana) and Barzilai Medical Center in Ashkelon (Barzilai)<sup>1</sup>. The visits were conducted at the two hospitals simultaneously and were part of the audit the State Comptroller Office carried out at the time in the Ministry of Health and general hospitals about children's hospitalization.

The visits were conducted as a "visit on short notice." The hospital's management received notice only a few days before the visit. The teams visited the pediatric departments, pediatric patient rooms, public areas, intensive care units, pediatric emergency department, hematology department<sup>2</sup>, and children's classrooms. The audit teams observed the conditions and infrastructures at the departments and held conversations with parents and admitted children to understand the course of hospitalization and its conditions. Moreover, the teams met with the hospitals' management, the medical, nursing, and para-medical staff – social worker, and teachers.

1 Tel Aviv Souraski Medical Center is a municipal-governmental hospital. A substantial part of its HR procedures is managed by the municipality. Barzilai Medical Center is a governmental hospital.

2 The department treats pediatric cancer patients and pediatric patients with non-malignant hematological disease.



## Key Figures

about

**500,000**

number of residents in the Barzilai area

**6;28 beds**

according to Barzilai's certificate of registration, the official number of beds is 28 beds in the Pediatric Department and 6 beds in the ICU. In practice, on the day of the visit, there were 23 children (82% of the official number) and 6 children (100% of the official number) admitted respectively

**10;31 beds**

according to Dana's certificate of registration, the official number of beds is 31 beds in the Pediatric Department and 10 beds in Hemato-Oncology. In practice, on the day of the visit, there were 42 children (135%) and 21 (210%), respectively – 11 children above the official number in each of the departments

**48 beds**

at the Pediatric Ward in Barzilai, according to the certificate of registration (Pediatric Department, ICU, Surgery and Emergency Department)

**86 beds**

at Dana according to the certificate of registration (Pediatric Department, ICU, Surgery, Orthopedics, Hemato-Oncology, Rehabilitation and Emergency Department)

## Key Findings



**Beds Occupancy in Pediatric Departments – Barzilai** – on the day of the visit, the Pediatric Department was not fully occupied, and 23 children were admitted to the department (82%). Six additional children were admitted to the Pediatric ICU (full occupancy). The hospital's general director pointed out the method of calculating occupancy in hospitalization departments, which does not reflect the actual occupancy. According to the general director, the occupancy is calculated daily at midnight; however, this calculation does not reflect the number of children that were taken care of at the department on that day since, during the day, there are patients awaiting discharge and



new patients who are admitted. **Ichilov-Dana** – on the day of the visit, there was over-occupancy at the Pediatric Department – 42 children were admitted (11 above the official number of beds – 31) in the Pediatric Department, and 5 children were admitted in a satellite department<sup>3</sup> – Pediatric Surgery.

-  **Pediatric ICU – Barzilai** – the unit employs a pediatric ICU specialist. There is an official vacancy for another pediatric ICU specialist, which has not been manned yet. It was indicated that the unit specialist had been absent for 15 days the previous year, during which he was either replaced by a pediatric pulmonary specialist (half of the time) and the unit had been closed (half of the time). In addition, whenever the ICU is fully occupied, there is sometimes a need to transfer children to the Pediatric Department, which is less suitable for their condition. The specialist pointed out a shortage of a US machine with designated cardiac echo needed for treating children in ICU and a special device measuring oxygen and carbon dioxide levels, which enables non-invasive monitoring, so there is no need for needle sticks.
-  **Transfer from the Pediatric Emergency Department to the Pediatric Department – Ichilov-Dana** – a parent of an admitted child pointed out that they had arrived at the Pediatric Emergency Department at 1:00 and were taken to the Department only at 11:00 in the morning, which means they had stayed at the Pediatric Emergency Department for 10 hours.
-  **Mental Health and Pediatric Rehabilitation – Barzilai** – during the visit, it was indicated that solutions for eating disorders are insufficient and that children who need mental health treatments have to wait for many months so that people who can afford private treatments choose to do so, and others are forced to wait for a very long time. It was further indicated that the pediatric rehabilitation services are minimal and provided by Alyn Hospital, which is a public hospital, Clalit's Loewenstein Rehabilitation Hospital, Pediatric Rehabilitation Department at Sheba-Safra and the Adi – Nahalat Eran Rehabilitation Village in the Negev.
-  **Maintaining Educational Routines During Hospitalization – Ichilov-Dana** – the hospital's General Director, indicated a gap between the official size of the educational staff and the actual need. The official number of educators was determined according to the official number of beds in the hospital's certificate of registration. However, the actual number of beds is regularly higher than the official number, and additional beds are added for additional admitted children. The staff emphasized that recruiting national service volunteers to work at the department is challenging. **Barzilai** – the staff pointed

3 Satellite Department – the department in which the patient is hospitalized while a different medical department is responsible for patient care (in this case, the Pediatric Department is responsible). See Ministry Of Health's Circular: [https://www.health.gov.il/hozer/mr50\\_2011.pdf](https://www.health.gov.il/hozer/mr50_2011.pdf), Medical Administration Circular No. 50/2011 – appointment of medical "case manager" for admitted patients.



out that there is a need for a professional math teacher to prepare children for the matriculation exam.



**Pediatric Ward Manpower – Barzilai – Medical Staff** – it was indicated that all interns at Barzilai graduated from faculties of medicine abroad rather than Israeli faculties of medicine. During the visit, the audit team learned about difficulties recruiting interns and specialists for hospitals in the periphery. It turned out that there is only one specialist in each medical discipline, so sometimes, there is a shortage of physicians in different disciplines. For example, the hospital managed to recruit a pediatric neurologist only in 2019. It was further found that due to the shortage of specialist pediatricians, many physicians who treat children in the south of Israel are not specialist pediatricians but family physicians or general physicians who were not trained in pediatrics. **Dana – Medical Staff** – the hospital claims that the official number of physicians is insufficient and does not meet the hospital's needs and that the hospital overcomes this problem through agreements with the Tel Aviv - Jaffa Municipality and with the various HMOs, which improve its ability to recruit and employ pediatric interns and specialists. **Nursing Staff** – a nurse from the pediatric department in Barzilai indicated that the nurses are overburdened and that there is a shortage of nurses. **Para-Medical Staff<sup>4</sup>** – one social worker is employed at the pediatric department at Barzilai and she provides services to the entire pediatric ward. Moreover, there is no standardization for para-medical professionals.



**Lack of Palliative Care<sup>5</sup> for Children with Malignant Diseases – Ichilov-Dana** – the General Director of Dana, indicated that about 20% of the children with malignant diseases hospitalized at the Pediatric Hemato-Oncology department require palliative care for pain. Still, the nursing staff shortage and designated standardization personnel do not enable such care. The shortage of para-medical standardization personnel might lead to a situation where the hospital could not employ these professionals, compromising the care provided to the children and the service provided to their families.



**Maintaining Educational Routines During Hospitalization** – both Barzilai and Dana keep educational routines for the children during the hospitalization in addition to emotional support and sharing of medical information in a manner suitable for their age. The audit team commends the sectorial and linguistic adaptation of the educational staff.

4 amongst the professions – speech therapy, occupational therapy, physiotherapy, social work.

5 Palliative Care – supportive care intended to improve quality of life of patients who cope with incurable diseases and their families. while taking into account the emotional aspects related to coping with the disease by the patient and patient's family, so that they would be able to live independently and with dignity as much as possible despite the disease.



**Patient and Accompaniers' Experience – Accommodation, Hotels, Care and Receiving Information - Barzilai** – the parents are satisfied with the conduct of the medical staff, the nursing staff (in particular), and with the conditions at the Pediatric Department and the Pediatric ICU at Barzilai. **Ichilov-Dana** – the parents are satisfied with the medical and nursing staff's conduct and level of care.

## Key Recommendations

-  It is recommended that the Ministry of Health collect data about the current situation and the long-term forecast of demographic growth, including geographic distribution of the population, child morbidity forecast, and additional components as needed. Accordingly, it should prepare a multi-annual plan determining the number of beds required at pediatric wards and an appropriate budget based on this multi-annual plan. It is further recommended that the Ministry of Health address the claims about the occupancy calculation at the departments and consider exceptional occupancies that require special attention.
-  It is recommended that the Ministry of Health examine whether the official number of beds at the Pediatric ICU in Barzilai meets the actual need. It is recommended that Barzilai Hospital examine the need for a designated US machine for the unit and an oxygen and carbon dioxide measuring device that might facilitate children's stay. In addition, the Ministry of Health should use its tools to assist in recruiting an ICU specialist for the hospital.
-  It is recommended that the Ministry of Health examine the national needs for beds to treat patients with eating disorders – how many beds are required, the current number of beds – and prepare an appropriate plan for the various medical centers and designated institutions. As for rehabilitation, it is recommended that the Ministry examine the national needs for pediatric rehabilitation beds – how many of them are needed as opposed to the current number of beds at the various medical centers and designated institutions.
-  **Medical Staff** – it is recommended that the Ministry assist in training physicians according to the current and future needs of the health care system. It is recommended that the Ministry of Health and the HMOs form a plan to meet the need for pediatric specialists in the community. Moreover, it is recommended that the Ministry examine the hospitals' needs for pediatric specialists.
-  **Nursing Staff** – it is recommended that the Ministry of Health, the Ministry of Finance, and the Civil Service Commission examine, together with relevant professional associations, the compatibility of nursing standardization personnel, especially in pediatric departments, to current needs, the various geographical areas, demography and occupancy at different departments.



- 💡 **Para-Medical Staff** – it is recommended that the Ministry of Health map the para-medical professions across all hospitals and set recommended standardization personnel for these professions to meet patients' needs. The Ministry should consider a multi-annual plan to supplement the necessary services.
- 💡 It is recommended that the Ministry of Health consider appropriate solutions for palliative care of general patients and children hospitalized at Hemato-Oncological departments in particular and their implementation.

picture 1: **Pediatric Department at Barzilai** picture 2: **Ground Floor of Dana**



The Audit Team took the pictures on December 13th, 2022.

Parents' comments during the State Comptroller's visit:



Mom is very satisfied. The child just came back from an activity, she draws, there are clowns and magicians and she likes the food.



Waited a long time at the Pediatric Emergency Department.  
– arrived there at 1:00 AM and were transferred to the Department at 11:00 AM (spent 10 hours at the Emergency Department) ...



The staff at the department is "amazing" – they are attentive and explain everything. We have had some professional differences with the physicians, but we always received satisfactory answers. There are good conditions for the parents. We are satisfied with the educational activities. The place is aesthetic but there are some renovation works on the floor above, so there is noise from 7:00 AM to 7:00 PM.



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## Summary

During the visit of the State Comptroller, the director general of the State Comptroller Office, and the audit teams at Dana-Ichilov and Barzilai Hospitals, some significant issues that were previously discussed in various State Comptroller Office reports were brought up by the general directors of the hospitals and the medical and nursing staffs. Amongst these issues was the lack of a multi-annual plan determining the number of beds required at the various wards, including pediatric wards, the desirable occupancy rate at the various hospitals, and the significant shortage of medical, nursing, and para-medical staff. An additional gap was raised during the visit – the need for a PET-CT machine required for patients' care<sup>6</sup>.

The State Comptroller Office notes that it is evident that the medical, nursing, and other staff make all necessary efforts to improve the hospitalization experience for children and their families. The parents also mentioned their children's positive experiences at the pediatric departments; however, they indicated long waiting times at the pediatric emergency departments. It is recommended that the Ministry of Health, Ichilov-Dana, and Barzilai examine the report and rectify the noted deficiencies.

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6 The PET-CT is used for cancer detection and follow-up, for detection of inflammatory and infectious processes and for assessing various neurological disorders.

