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The Defense System

**The 'Nefesh Achat'
(One Soul) Reform –
the Ministry of
Defense's Treatment
of the Disabled from
the IDF and the Israel
Security Forces –
Special Report**



The 'Nefesh Achat' (One Soul) Reform – the Ministry of Defense's Treatment of the Disabled from the IDF and the Israel Security Forces – Special Report

Background

The Disabled Rehabilitation Division (the Rehabilitation Division or the Division) operates under the Ministry of Defense (MOD) and is responsible for the welfare and rehabilitation of disabled persons in the IDF forces and security forces (IDF's disabled) and for their optimal integration into society, as stipulated in the Disabled (Benefits and Rehabilitation) Law, 1959.

In April 2021, Itzik Saidian, a disabled IDF veteran, self-immolated in front of the Rehabilitation Division's headquarters. Following the incident the government introduced in May the same year the 'Nefesh Achat' (One Soul) Reform, which seeks to significantly enhance the care and rehabilitation services provided to IDF's disabled veterans. The Reform's budget for 2021–2022 was NIS 1.5 billion, with NIS 300 million designated as a one-time budget.

As part of the Reform's implementation, in 2021, the MOD established nine sub-teams tasked with formulating recommendations on various subjects related to the Reform's execution: improving services for IDF's disabled, addressing the recognition and treatment of those suffering from Post-traumatic Stress Disorder (PTSD), the interrelationship with the IDF and ensuring continuity of care, streamlining the recognition procedures for disabled persons in the IDF, the medical committees (for determining the degree of disability), improving medical services for IDF's disabled, entitlements in housing, occupational rehabilitation, and entitlements concerning vehicles and mobility. The MOD devised a comprehensive work plan comprising 70 tasks to execute the Reform.

In 2022, the Rehabilitation Division provided treatment for roughly 60,000 disabled persons with 20% disability or higher, including about 15,300 people suffering from head injuries, mental injuries, or PTSD¹. As of May 2023, about 7,800 IDF's disabled recognized as suffering from PTSD.

This report was prepared before the "Swords of Iron" war outbreak. As of late November 2023, the Rehabilitation Division received around 2,150 applications for disability recognition resulting from the war, when roughly 2,000 were processed through an expedited procedure. During this audit report, the war is still ongoing, making it difficult to determine the final count of those affected. The deficiencies and gaps outlined in this report, which accurately reflect

¹ This stage includes the process for recognition and determination of the disability level by a medical committee.



the situation before the "Swords of Iron" war, underscore the importance of the audit and reinforce the significance of completing the implementation of the 'One Soul' Reform in general and now in particular, given the growing population of the IDF's disabled.

Key Figures

38%

the cumulative budget execution rate (about NIS 443 million) of the current Reform budget (about NIS 1.2 billion) net of the one-time budget (NIS 300 million) in 2021–2022

only about 14%

the cumulative budget execution rate out of a NIS 461 million intended to respond to those suffering from PTSD in 2021–2022

a 50% increase

in the application scope for recognition of disability from 2022, about a year after the implementation of the 'One Soul' Reform (4,215 applications), to 2020 (2,802 applications)

5,959

the number of cases that are in various stages of the recognition process as of July 2023

only 53

the average satisfaction score with the treatment and service that the IDF's disabled receive from the Rehabilitation Division, according to the State Comptroller questionnaire* on a scale of 0 to 100

74%–80%

the respondents' rate who answered that they are not aware or are only aware of a part of the personal benefits and the benefits for family members that were added as part of the Reform, according to the State Comptroller questionnaire*

a 52% increase

in the respondents' rate who answered that they know or are very familiar with the Rehabilitation Division's website in 2021–2023, according to the State Comptroller questionnaire*


34%

of the positions approved as an addition to the Rehabilitation Division to improve the service for the IDF's disabled were not staffed (32 positions out of 95)

* In June 2023, the Office of the State Comptroller distributed a questionnaire to about 17,000 IDF's disabled, to which 5,777 disabled persons (about 33%) responded.




Audit Actions

 From November 2022 to June 2023, the State Comptroller's Office audited the implementation of the 'Nefesh Achat' (One Soul) Reform. Completion examinations were carried out until the beginning of August 2023. The main topics examined in the audit are the implementation of the Reform in terms of budget and schedule; Examining the implementation of various aspects in the following areas of the Reform: the "gateway" to the Rehabilitation Division, the response to those suffering from PTSD, anchoring benefits in legislation, ICT systems including digital service and interfaces with other government units; Increasing the scope of personnel in the Rehabilitation Division²; And the satisfaction with the service that the Division provides to the IDF disabled. The audit was conducted in the Ministry of Defense – at the Rehabilitation Division, the Budget Division, the ICT Division, and the Office of the Legal Counsel to the Defense Establishment. Completion examinations were carried out in the Ministry of Defense – at the Planning Division and in a specific unit, at the IDF Disabled Veterans Organization and in the Ministry of Finance.

In June 2023, the Office of the State Comptroller distributed a questionnaire to about 17,000 IDF's disabled³, 5,777 (about 33%) responded to the questionnaire.

Key Findings



 **The 'Nefesh Achat' (One Soul) Reform Budget and its Implementation** – the Reform budget for 2021–2022 was NIS 1.5 billion (of which NIS 300 million was a one-time budget). The cumulative budgetary implementation of the Reform budget in these years was about NIS 443 million, about 30% of the total approved budget. The cumulative budget execution rate of the Reform's current budget, without the one-time budget (about NIS 1.2 billion), was about 38%. The budget allocated to respond to those suffering from PTSD and in the recognition of the Kishon divers was low, about NIS 66 million and NIS 3 million, respectively, out of the NIS 461 million and NIS 43 million that

2 This stage includes the process of recognition and determination of the degree of disability by a medical committee.

3 The questionnaire was sent to these disabled soldiers who are being treated under the rehabilitation Division: 1) All the disabled soldiers recognized for head injury or mental injury or PTSD; 2) All the disabled soldiers who applied for recognition as of January 2022; 3) All the disabled soldiers who have been on the medical committee since January 2022; 4) All the disabled soldiers who requested a referral or prescription from the Rehabilitation Department as of January 2022. It could be noted that some disabled soldiers are part of more than one of the groups.



were budgeted, respectively (only 14% and 7%, respectively), and this given the low rates of exploitation of the rights by the IDF's disabled. It was further found that there are areas in which the Rehabilitation Division was not able to make sufficient progress, such as the treatment of the aging population (budgetary implementation of 7% only, NIS 3 million out of NIS 42 million), as well as tasks that have not been completed and whose completion also depends on external factors, such as the anchoring of benefits in legislation for the IDF disabled (15%, NIS 76 million out of NIS 504 million), creating interfaces with other government units for the transfer and receipt of information and establishing a new ICT system (18%, NIS 29 million out of NIS 164 million).

Adherence to Timetables for the Implementation of the Reform – at the Minister of Defense status discussion in August 2021, a Gantt chart was presented to complete key milestones in the Reform planned for implementation by July 2022. Later, the expected timetables for completing the tasks were updated, given barriers and difficulties in their implementation, some to the end of 2023. As a result, over two years after the government's resolution from May 2021, the Reform as planned was not completed in three core areas: the anchoring of the benefits in legislation – all the benefits except concerning vehicles and housing have not yet reached a final version, and the process of amending the Disabled Law has not been completed; In the response to those suffering from PTSD – tasks related to the composition of the medical committee, the recognition of co-morbidities contracted by those suffering from PTSD and the updating of the criteria book – tasks whose completion may significantly facilitate the phase of recognition of those suffering from PTSD, have not been completed; ICT systems – the establishment of a new ICT system for the Rehabilitation Division has not been completed. The non-completion of the tasks in these areas affects the Rehabilitation Division's ability to significantly improve the care and rehabilitation provided to the IDF disabled.

Implementation of the Components of the Reform in Response to Those Suffering from PTSD – the Rehabilitation Division did implement most of the tasks above in response to those suffering from PTSD. However, the execution rates in 2022 of the entitlement budgets added following the Reform and the rate of those entitled who exercised their entitlement were low: out of the budget of NIS 177 million, NIS 49 million were realized (about 28%). Only about 7% of the IDF disabled population with a head injury, mental injury or PTSD exercised their right to mental health care for the children and family members of the disabled person, a utilization of about 33% of the budget (NIS 22 million out of a NIS 66 million budget); About 19% of this population exercised their right to alternative treatments (NIS 8.5 million); Only about 6% of this population exercised their entitlement to tutoring services for children of the disabled person (NIS 4 million out of a budget of NIS 28 million), this is, among other things, because the demand for tutors exceeds the supply. Only about 1% of the IDF's disabled who are recognized as suffering from PTSD have exercised their right to a service dog (NIS 4 million out of a budget of NIS 14 million), and this is due to a shortage of service dogs and due to a training period of about a year and a half required for the dogs.



Anchoring in Legislation Benefits and Entitlements for the Disabled in the IDF

– in July 2023, the Knesset approved in the second and third reading Amendment No. 32 to the Disabled Law. As part of the amendment, all benefits in the medical vehicles⁴ and housing for the disabled were anchored. However, the Ministry of Defense, in cooperation with the IDF Disabled Veterans Organization, has not yet finalized the full memorandum of the law, even though about 18 years have passed since the date of the opinion prepared in 2005 by the Attorney General at the time, according to which there is room to promote the regularization in the legislation of all the benefits given to the IDF's disabled, and about 12 years since the government's resolution according to which until the regulation of the provision of the benefits in the legislation, the Ministry of Defense will not make any decision that involve any budgetary costs regarding the change of the existing benefits from the date of this decision (January 2012). For all these years, the full implementation of the anchoring of benefits in legislation, which is a core component of the 'One Soul' Reform and a significant contribution to improving the state of the IDF's disabled, has been delayed. It should be noted that the entire legal memorandum includes, among other things, benefits in the calculation of rewards and grants, benefits in occupational rehabilitation, welfare, medical treatments, and benefits for family members.

Implementation of the Components of the Reform in ICT Systems

– the government resolution from May 2021 determined that as part of the operational plan for the implementation of the components of the Reform, which the Minister of Defense will bring to the government's approval, he will submit recommendations to promote an orderly reform that will lead to an immediate improvement in the quality of the service provided to the IDF's disabled by the Rehabilitation Division, among other things through transition to a digital service. Over two years have passed since the 'One Soul' Reform was launched, and the 'digital revolution,' as defined by the Director General of the Ministry of Defense at the time, has not begun, despite its critical importance to the success of the entire Reform. Therefore, the project reverted to the initial stage of examining the possibilities for its implementation, and the budget designated for it at NIS 150 million was not used, even though the Division improved and upgraded both the Division website, including in the personal area and the Division's central ICT system. Failure to establish an advanced and appropriate ICT system hinders the provision of faster and better-quality service to the IDF's disabled. Also, it affects the activities of the Rehabilitation Division.


Transfer of Information Between Various Bodies to Grant Benefits to the IDF's Disabled via "Push"


– the Reform also included the activation of interfaces for the transfer of information between other government units (the Ministry of Health, including the Medical Institute for Road Safety, the Tax Authority, the Population Authority, the National Insurance Institute, and the Ministry of Transport) and the Rehabilitation


4 A personal vehicle used by an IDF disabled person who is entitled to it in getting around in his day-to-day life, and which is adapted to his medical condition.




Division, to improve the existing information infrastructure held by the Division so it can improve the service provided to those entitled and automatically grant them benefits or payments (via a "push"). The Ministry of Defense has not completed the activation of the interfaces with the other government units – except for the interface with the Tax Authority and the interface with the Population Authority, which are in more advanced stages of work – and this is because it has not finished characterizing and developing the required systems and the required changes in the Rehabilitation Division's systems. Consequently, the Division cannot grant benefits or payments to beneficiaries via a "push," and this also forces them to furnish, every time, all the documents required to receive the benefits. Furthermore, the Ministry of Defense did not meet the goals set in the government resolution in 2016, according to which starting in 2021 and 2022, respectively, a government ministry will not ask for a certificate issued by another government ministry or information about it held by another government ministry.

 **Staffing Positions in the Rehabilitation Division** – in the second half of 2021 and 2022, 95 positions in the Rehabilitation Division were approved in two phases, 21 designated for positions at the Division's headquarters and the rest for various positions in the Division's districts. As of May 2023, only 63 positions out of 95 approved (66%) have been staffed.

 **Satisfaction with the Service Provided by the Rehabilitation Division to the IDF's Disabled** – according to the respondents to the State Comptroller questionnaire, the average satisfaction score of all respondents with the treatment and service they receive from the Rehabilitation Division is low and was 53 out of 100. 28% of the respondents answered that they were not satisfied or only slightly satisfied.

 **Awareness of IDF Disabled to Their Rights and Benefits** – from the State Comptroller questionnaire, among the IDF's disabled with head injury or mental injury or PTSD, a high rate (74%–80%) of respondents are not aware of the personal benefits basket or are only aware of part of it, and a similar percentage of respondents (74% - 79%) are not aware of the benefits basket for family members or part of it. This may prevent IDF's disabled and their families from receiving psychological and other treatments.

 **Satisfaction with the District Medical Committees** – in 2022, 84% of the medical committees were held in the districts and at the headquarters of the Rehabilitation Division, and 16% of the medical committees were external committees – 9% of which were held at the Sheba-Tel Hashomer Medical Center and 7% at the Levinstein Rehabilitation Medical Center. According to a survey by the Rehabilitation Division and according to a State Comptroller questionnaire, the general satisfaction level with the external district medical committees at the Sheba-Tel Hashomer Medical Center and the Levinstein Rehabilitation Medical Center and the level of satisfaction with the attitude of the members of the external medical committees are higher than the general satisfaction level with the medical committees held at the Division's headquarters and in the districts:



The satisfaction level with the external medical committees was 3.57–4.27 on average, while the general satisfaction level with the medical committees at headquarters and the districts was 2.54–3.91 on average, on a scale of 1 (lowest) to 5 (highest).



Operational "Fast Track" for Recognition of PTSD – the State Comptroller's Office commends the Division for beginning in January 2021 staff work to formulate standards for recognition via the "operational fast track for PTSD" to shorten and simplify the recognition processes for those suffering from PTSD and to enable their entry as quickly as possible to the rehabilitation process. The track began to operate in March 2021. The Rehabilitation Division data shows that the duration of processing in the operational "fast track" is significantly shorter than the processing time in the standard track, both in the in-principle recognition phase (time in the "fast track" is about 64% to 67% shorter than time in the standard track – the average and median are 65 and 55 days in the "fast track" compared to 180 and 168 days in the standard track, respectively) and the total time from the stage of applying the determination of disability degree by the medical committee (time in the "fast track" is short by about 44% to 46% of the standard track – the average and median are 144 and 135 in the "fast track" compared to 256 and 249 in the standard track, respectively).

The Rehabilitation Division's Handling of Old Cases – the State Comptroller's Office commends the work of the Rehabilitation Division in processing about 10,000 old cases and deciding on them. It should be noted that despite an increase in the number of applications submitted to the unit for recognition and determination of eligibility of about 50% compared to 2020 and about 29% compared to 2021, in 2022, the Division succeeded in over-doubling the number of cases in which a decision was made compared to 2020.

Familiarity of the IDF's Disabled with the Website – in a comparison between a State Comptroller questionnaire in 2021 and a questionnaire distributed in 2023, there was an increase of 52% in the respondents' rate who replied that they knew or were very familiar with the Rehabilitation Division website and an increase of 65% among respondents aged 61 and above.

Key Recommendations



It is recommended that the Rehabilitation Division increase awareness among the IDF's disabled of their rights within the framework of the 'One Soul' Reform and the exploitation rate of these rights, that it cooperate with the relevant parties in the Ministry of Defense, including the Office of the Legal Counsel to the Defense Establishment and the IDF Disabled Veterans Organization, to speed up the anchoring processes of the rest of the benefits in



legislation following the government's resolution⁵, and that it will also complete the tasks in the ICT systems in cooperation with the relevant parties in the Ministry of Defense, including the ICT Division. This is to optimally utilize the annual budget additions approved for the 'One Soul' Reform and to significantly improve the care and rehabilitation provided to the IDF's disabled.



After over two years have passed since the 'One Soul' Reform was launched it is recommended that the Rehabilitation Division, survey eligible persons suffering from PTSD to map the needs for each of the entitlements provided under the Reform. Hence, the data of the potential target population among those eligible will be more accurate. This will help the Division make more precise estimates and budget planning for the following work years and improve the execution rates and budget performance.



It is recommended that the Rehabilitation Division thoroughly examine the reasons for the higher level of satisfaction with the external medical committees concerning the various disabled populations appearing before the various medical committees and accordingly increase the satisfaction level from the district medical committees.



It is recommended that the Rehabilitation Division examine how the information regarding eligibility for mental health treatments can be made fully accessible and through several communication channels already at the recognition stage, the information regarding the benefit baskets for the disabled with a head injury or mental injury or PTSD and how to implement them, and also examine the reasons why about half of those with a head injury or mental injury or PTSD did not receive information from the Rehabilitation Division regarding their rights to receive medical treatment, including psychological treatment already at the recognition stage. This is to increase awareness and, as a result, provide a mental response to those seeking recognition, thus making it easier for them already at the application stage.



It is recommended that the Ministry of Defense and the IDF Disabled Veterans Organization decide on issues still in contention between them to reach agreements and fully anchor of benefits in legislation following the government's resolution from May 2021. Completing the anchoring of benefits in legislation is of great importance in general and at this time in particular, given the increase in the population of IDF's disabled persons following the 'Swords of Iron' war.



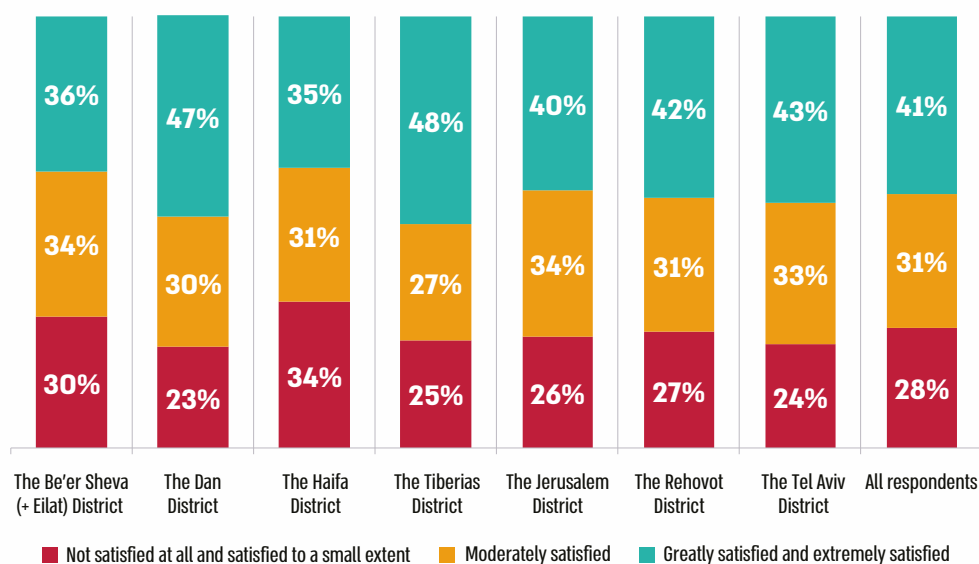
It is recommended that the Ministry of Defense decide on the need for a new ICT system for the Division and, at the same time, continue to preserve and improve the existing system to provide the IDF with a higher quality and faster service, among other things through a transition to a digital service, thus making it easier for the IDF's disabled to exercise their rights and for the Division's employees to assist them. It is recommended that the interfaces with other government units be operated to give benefits or payments

⁵ Although the government's resolution did not include a breakdown of the benefits, it should be noted that, among other things, these are benefits in the calculation of rewards and grants, occupational rehabilitation, welfare, medical treatments and benefits for family members.



to the IDF's disabled via a "push" without requesting approvals or information from the IDF's disabled.

Satisfaction with the Treatment and Service of the Rehabilitation Division Among all Respondents and Their Breakdown into Districts



According to the answers to the questionnaire distributed by the Office of the State Comptroller, processed by the Office of the State Comptroller.



Summary

In April 2021, Itzik Saidian, a disabled IDF veteran, self-immolated in front of the Rehabilitation Division's headquarters. Following the incident, the government introduced in May 2021 the 'Nefesh Achat' (One Soul) Reform, which seeks to significantly enhance the care and rehabilitation services provided to IDF and security forces veterans, with an emphasis on an immediate response for those suffering from PTSD and their families. Thus, the State will fulfill its moral obligation towards the IDF's disabled veterans.

The 'Swords of Iron' war began on Saturday, October 7th, 2023, when heavy rocket fire was launched from the Gaza Strip towards Israel. At the same time, thousands of terrorists from the Gaza Strip most of them from the Hamas organization, infiltrated into Israeli territory, including into the Gaza surrounding communities, and carried out a killing spree on about 1,200 people, including civilians, soldiers, and members of the security and rescue forces, and kidnapping over 240 people, including soldiers, Israeli civilians, and foreigners. Since the fighting began, thousands of civilians, soldiers, and members of the security and rescue forces have been injured. It should be noted that as of the end of November 2023, the Rehabilitation Division handled about 2,150 applications for recognition of disability following the war and even recognized about 2,000 applications through an expedited procedure. During this audit report, the war is still ongoing; therefore, the final number of casualties has not yet been determined.

The deficiencies and gaps raised in this report are correct as of the time before the outbreak of the 'Swords of Iron' war, clearly illustrate the importance of the audit, enhance the importance of completing the implementation of the 'One Soul' Reform in general and at this time in particular, given the increase in the IDF's disabled. It is therefore recommended that the Rehabilitation Division and the Ministry of Defense increase awareness and make information accessible among the IDF's disabled regarding the rights and benefits they deserve, increase the rate of exploitation of these rights, and also speed up the processes in anchoring the benefits in legislation, in cooperation with the IDF Disabled Veterans Organization, as well as complete the tasks in the ICT systems. This is to optimally utilize the annual budget additions approved for the 'One Soul' Reform to significantly improve the care and rehabilitation provided to the IDF's disabled and to give them a higher quality and faster service, among other things, through a transition to a digital service, thus making it easier for the IDF's disabled to exercise their rights and for the Division employees to assist them.